

“38.8. For the purposes of Chapter II of this Regulation and the provisions of the pension plan concerned, the interest on amounts paid under this Chapter is computed as of the date on which the amounts are paid.”

**7.** Schedule III is amended

(1) by inserting the following after the heading of the Schedule:

“For the purposes of this Schedule, “CIA Standard” means the Standard of Practice for Determining Pension Commuted Values confirmed by the board of directors of the Canadian Institute of Actuaries on 15 June 2004.”;

(2) by replacing subparagraph *a* of paragraph 3 by the following:

“(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard;”.

**8.** This Regulation comes into force on 1 January 2010. Despite the foregoing, section 4 comes into force on 16 December 2009, section 6 comes into force on the date of coming into force of section 90 of chapter 43 of the Statutes of 2007 and section 7 has effect since 1 April 2009.

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**T.B. 208552, 16 December 2009**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

**Pension plan for Federal Employees transferred to employment with the Gouvernement du Québec — Amendments**

Amendments to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec

WHEREAS, under the first paragraph of section 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), employees of the federal government who transfer to an employment that is pensionable employment under the Act within the framework of an agreement between the Government of Canada and the Gouvernement du Québec may elect, in accordance with the rules and conditions fixed by the

Government, to become members of this plan or of a pension plan established by the Government in respect of those employees or of each group of employees affected by such an agreement and similar to the plan to which they formerly belonged;

WHEREAS the Government made the Pension plan for federal employees transferred to employment with the Gouvernement du Québec by Order in Council 430-93 dated 31 March 1993;

WHEREAS, under the first paragraph of section 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan, section 125 of that Act applies to the plan so established;

WHEREAS, under section 26 of chapter 56 of the Statutes of 2009, the first Order in Council amending the Pension plan for federal employees transferred to employment with the Gouvernement du Québec made after 4 December 2009 may have effect as of a date not prior to 1 January 2008;

WHEREAS, under section 125 of that Act, no supplemental pension plan may be amended without prior authorization by the Commission administrative des régimes de retraite et d'assurances and any amendment entailing additional costs for the plan may be authorized by the Government;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), the Conseil du trésor exercises, after consulting the Minister of Finance, the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except certain powers;

WHEREAS it is expedient to amend the plan;

WHEREAS the Commission has authorized the amendments to the plan;

WHEREAS the Minister of Finance has been consulted;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Amendments to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec, attached hereto, are made.

SERGE MARTINEAU,  
*Clerk of the Conseil du trésor*

## Amendments to the Pension plan for federal employees transferred to employment with the Gouvernement du Québec\*

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, s. 10.0.1; 2009, c. 56, s. 26)

**1.** The Pension plan for federal employees transferred to employment with the Gouvernement du Québec is amended in section 1 by replacing “established under section 136 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10)” in the definition of “Commission” by “established under section 1 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (R.S.Q., c. C-32.1.2)”.

**2.** Section 16 is amended by adding “The fraction is rounded to the fourth decimal.” at the end of the second paragraph.

**3.** Section 17 is replaced by the following:

“**17.** Where an employee holds more than one pensionable employment under the plan, section 20 of the provincial Act applies, with the necessary modifications.”

**4.** The following is inserted after section 17:

“**17.1.** Division II.1 of Chapter II of Title 1 of the provincial Act, respecting the harmonized service of an employee who holds pensionable employment for which the basis of remuneration is 260 days, applies to employees governed by this plan, with the necessary modifications.”

**5.** Section 36 is amended

(1) by striking out the last sentence of the second paragraph;

(2) by adding the following at the end:

“The employer must deduct those contributions from the salary paid to employees and, where applicable, to a pensioner or a person who ceased to participate in the plan, in the case of the salary referred to in section 14.1 or section 16 of the provincial Act.”

**6.** The following is inserted after section 37:

“**37.1.** The insurer must withhold the amount to be withheld under section 36 or, as the case may be, section 37, from any lump sum benefit it pays to an employee under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the employee’s salary following rehabilitation.

**37.2.** An amount withheld under section 36 or 37 is recalculated to take into account, where applicable, the salary resulting from the application of subparagraph 2 of the second paragraph of section 18 of the provincial Act.”

**7.** Section 53 is amended

(1) by adding “until the date of the refund” at the end of the first sentence;

(2) by striking out the second sentence;

(3) by adding the following at the end:

“Where the refund concerns amounts paid to redeem credited service under Divisions II and III of Chapter III of Title I, the interest is calculated as of the date of payment of the amounts; where the refund concerns sums paid by an employee to pension and supplementary benefits plans established under the federal Act, the interest is calculated as of the date on which the employee begins to participate in the provincial pension plan.

The employee’s contributions within the meaning of Division IV of Chapter III of Title I pertaining to a year are deemed received at the mid-point of the period during which the employee participated in this plan during a year.”

**8.** The following is inserted after the heading of Chapter V of Title I:

**“DIVISION 0.1**  
METHOD OF CALCULATION OF THE  
PENSION OF CONTRIBUTORS WHO  
CEASE TO PARTICIPATE IN THIS PLAN  
BEFORE 1 JANUARY 2010

**54.1.** Where a contributor ceases to participate in this plan before 1 January 2010, sections 55 to 55.2 apply as they read on the date on which the employee ceases to participate in the plan.”

**9.** The heading of Division I of Chapter V of Title I is amended by replacing “CALCULATION METHOD” by “METHOD OF CALCULATION OF THE PENSION OF CONTRIBUTORS WHO CEASE TO PARTICIPATE IN THIS PLAN AFTER 31 DECEMBER 2009”.

**10.** Section 55 is amended

(1) by inserting “, who ceases to participate in this plan after 31 December 2009,” after “contributor” in the first paragraph;

(2) by inserting the following after the first paragraph:

“For the purposes of the first paragraph, the average annual salary is determined in accordance with this Division on the basis of annualized salaries that do not take into account the limit provided for in section 18.1 of the provincial Act.”;

(3) by replacing “while applying, to the annual salaries used for pension calculation purposes, the limit provided for in section 18.1 of the provincial Act” in the second paragraph by “using, however, the average annual salary determined in accordance with this Division on the basis of annualized salaries that take into account the limit provided for in the first paragraph of section 18.1 of the provincial Act”.

**11.** Section 55.1 is replaced by the following:

“**55.1.** The average annual salaries referred to in the first, second and third paragraphs of section 55 are obtained by carrying out the following operations in order:

(1) by carrying over, from among the highest annualized salaries, as many salaries as necessary to make the sum of the employee’s consecutive periods of contribution corresponding to each year for which the salaries are carried over equal to 6 or, where that sum is less than 6, by carrying over all the salaries;

(2) by multiplying each salary thus carried over for each year by the corresponding period of contribution; and

(3) by dividing the sum of the salaries obtained under paragraph 2 by the sum of the corresponding periods of contribution.”.

**12.** Section 55.2 is revoked.

**13.** The following is inserted after section 55.2:

“**55.3.** For the purposes of section 55.1, the annualized salaries are determined in accordance with sections 36.1.1 to 36.1.4, 36.1.6, 36.1.7, 36.1.9 to 36.1.11, 36.1.14, 36.1.15, 36.1.17, 36.1.18 and 36.1.20 of the provincial Act, subject to the following modifications:

(1) a reference to subparagraph 1 of the first paragraph of section 34.2 of the provincial Act must be read as a reference to the first and second paragraphs of section 55 of this plan;

(2) a reference to subparagraph 2 of the first paragraph of section 34.2 of the provincial Act must be read as a reference to the third paragraph of section 55 of this plan;

(3) a reference to paragraph 1 of section 34.3 of the provincial Act must be read as a reference to paragraph 1 of section 55.1 of this plan;

(4) a reference to paragraph 2 of section 34.3 of the provincial Act must be read as a reference to paragraph 2 of section 55.1 of this plan;

(5) a reference to the contributions within the meaning of section 50 of the provincial Act must be read as a reference to the contributions within the meaning of section 53 of this plan;

(6) the terms and conditions provided for in the provincial Act concerning employment for which the basis of remuneration is 200 days and those referred to in sections 20.1, 20.2, 22, 39, 74, 85.1 and 221.1 of that Act do not apply.”.

**14.** Section 90.5 is amended by replacing “established according to section 55” in paragraph 2 by “calculated under subdivisions 0.1 and 1 of Chapter V of Title 1”.

**15.** These Amendments have effect as of 1 January 2010; however, the amendments provided for in sections 2 to 5 and section 6, insofar as it enacts section 37.2 of this plan, have effect as of 1 January 2008, the amendments provided for in section 7 have effect as of the date of coming into force of section 90 of chapter 43 of the Statutes of 2007 and the amendments provided for in section 1 and section 6, insofar as it enacts section 37.1 of this plan, have effect as of the day these Amendments are made.