THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Certain Teachers, attached hereto, is made.

SERGE MARTINEAU, Clerk of the Conseil du trésor

# Regulation to amend the Regulation respecting the application of the Act respecting the Pension Plan of Certain Teachers\*

An Act respecting the Pension Plan of Certain Teachers (R.S.Q., c. R-9.1, s. 41,8, par. 1.0.0.1 and 1.1; 2008, c. 25, s. 33)

**1.** The Regulation respecting the application of the Act respecting the Pension Plan of Certain Teachers is amended by inserting the following before Division 0.0.1:

### "DIVISION 0.0.0.1

CLASSES OF PERSONS FOR WHOM THE BASIS OF REMUNERATION IS 200 DAYS (s. 4)

- **0.0.0.1.** The classes of persons who hold pensionable employment for which the basis of remuneration is 200 days are
- (1) teachers employed by a school board within the meaning of the Education Act (R.S.Q., c. I-13.3) whose employment is to teach students under that Act;
- (2) teachers employed by a school board within the meaning of the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., c. I-14) whose employment is to teach students under that Act; and
- (3) teachers employed by a private institution accredited for the purposes of subsidies under the Act respecting private education (R.S.Q., c. E-9.1) whose contract of employment ends on 30 June and whose employment is to teach students as part of the educational services dispensed at preschool, elementary school or secondary

school, belonging to one of the categories referred to in paragraphs 1 to 4 of section 1 of that Act and subject, under section 25 of that Act, to the basic school regulation prescribed under the Education Act.".

- **2.** Section 0.3 is amended by replacing "9" in the definition of TM by "19".
- **3.** This Regulation comes into force on 1 January 2010.

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## **T.B. 208555**, 16 December 2009

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

## Regulation

### — Amendments

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under subparagraph 0.1 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), enacted by paragraph 1 of section 21 of chapter 25 of the Statutes of 2008, the Government may, by regulation, identify the classes of employees who hold pensionable employment for which the basis of remuneration is 200 days;

WHEREAS, under subparagraph 6 of the first paragraph of that section 134, amended by paragraph 2 of that section 21, the Government may, by regulation, determine the days and parts of a day that are not included in the contributory period;

WHEREAS, under paragraph 6.1 of the first paragraph of that section 134, enacted by paragraph 3 of that section 21, the Government may, by regulation, determine the daily factor, which may vary with the class of employees and the terms of payment of the salary that apply;

WHEREAS, under paragraph 6.2 of the first paragraph of that section 134, enacted by paragraph 3 of that section 21, the Government may, by regulation, determine the method of establishing the annual basic salary of certain employees whose conditions of employment offer a mode of remuneration that is not established with reference to such a salary;

<sup>\*</sup> The Regulation respecting the application of the Act respecting the Pension Plan of Certain Teachers, made by Order in Council 708-94 dated 18 May 1994 (1994, G.O. 2, 2046), was last amended by the regulation made by Decision 206221 of the Conseil du trésor dated 1 April 2008 (2008, G.O. 2, 1165). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

WHEREAS, under paragraph 6.3 of the first paragraph of that section 134, enacted by paragraph 3 of that section 21, the Government may, by regulation, determine the method of establishing the contributory period of an employee who simultaneously holds more than one pensionable employment under the plan in a year;

WHEREAS, under subparagraph 9.1 of the first paragraph of that section 134, the Government may, by regulation, establish the limits applicable to a pension amount added under sections 73.1 and 73.2 of the Act respecting the Government and Public Employees Retirement Plan and the manner in which an amount that exceeds the limits is to be adjusted;

WHEREAS, under subparagraph 11.2 of the first paragraph of that section 134, amended by paragraph 4 of section 21 of chapter 25 of the Statutes of 2008, the Government may, by regulation, determine the circumstances by reason of which an agreement becomes null or terminates and, for each circumstance, determine the pensionable salary, the annualized pensionable salary, the service credited and the contributions, and prescribe the terms and conditions on which an employee may be credited with service not recognized by reason of any such circumstance;

WHEREAS, under subparagraph 13.2 of the first paragraph of that section 134, the Government may, by regulation, determine the actuarial assumptions and methods used to establish the actuarial values of the benefits referred to in sections 109.2 and 109.8 of the Act respecting the Government and Public Employees Retirement Plan, which may vary with the pension plans and benefits concerned;

WHEREAS, under the first paragraph of that section 134, the Government exercises the regulatory powers provided therein after the Commission administrative des régimes de retraite et d'assurances has consulted the pension committee referred to in section 163 of the Act respecting the Government and Public Employees Retirement Plan;

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 the Government made the Regulation under the Act respecting the Government and Public Employees Retirement Plan by Order in Council 1845-88 dated 14 December 1988;

WHEREAS it is expedient to amend the Regulation;

WHEREAS the pension committee has been consulted;

WHEREAS the Minister of Finance has been consulted;

THEREFORE, THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan, attached hereto, is made.

SERGE MARTINEAU, Clerk of the Conseil du trésor

# Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan\*

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, s. 134, 1st par., subpars. 0.1, 6 to 6.3, 9.1, 11.2 and 13.2; 2008, c. 25, s. 21)

**1.** The Regulation under the Act respecting the Government and Public Employees Retirement Plan is amended by inserting the following after the heading of Chapter I:

### "DIVISION 0.1

CLASSES OF EMPLOYEES FOR WHOM THE BASIS OF REMUNERATION IS 200 DAYS (s.134, 1st par., subpar. 0.1)

- **0.1.** The classes of employees who hold pensionable employment for which the basis of remuneration is 200 days are
- (1) teachers employed by a school board within the meaning of the Education Act (R.S.Q., c. I-13.3) whose employment is to teach students under that Act;
- (2) teachers employed by a school board within the meaning of the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., c. I-14) whose employment is to teach students under that Act; and

<sup>\*</sup> The Regulation under the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 1845-88 dated 14 December 1988 (1988, G.O. 2, 4154), was last amended by the regulation made by Decision 207216 of the Conscil du trésor dated 20 January 2009 (2009, G.O. 2, 121). For previous amendments, refer to the *Tableau des modifications et Index som-maire*, Québec Official Publisher, 2009, updated to 1 March 2009.

- (3) teachers employed by a private institution accredited for the purposes of subsidies under the Act respecting private education (R.S.Q., c. E-9.1) whose contract of employment ends on 30 June and whose employment is to teach students as part of the educational services dispensed at preschool, elementary school or secondary school, belonging to one of the categories referred to in paragraphs 1 to 4 of section 1 of that Act and subject, under section 25 of that Act, to the basic school regulation prescribed under the Education Act.".
- **2.** The Regulation is amended by replacing Division V of Chapter I by the following:

### "DIVISION V

COMPUTATION OF PENSION (s. 134, 1st par., subpars. 6, 6.1, 6.2 and 6.3)

- 10. The days and parts of days credited under sections 74, 85.1 and 221.1 of the Act, as well as the days and parts of days of absence without pay not credited are not part of the contributory days included in the contributory period.
- 10.1. The contributory period of an employee who simultaneously holds, for the first time during a year, more than one employment under the plan is established, for the part of the year where more than one employment is simultaneously held, by retaining a reference employment from among the employments simultaneously held. The reference employment is the employment held by the employee on the day before the day on which more than one employment begin to be held simultaneously or, if none of those employments is held on that preceding day, the employment with the highest annual basic salary.

For each subsequent year, the reference employment retained to establish the contributory period remains the same as long as the employee continues to hold that employment.

The annual basic salary considered is the salary paid or that would have been paid to the employee according to the employment conditions applicable to the employee on the last credited day of the year.

10.2. Where, in a year, an employee ceases to hold the reference employment retained pursuant to section 10.1 and, before the end of that year, the employee simultaneously holds again more than one employment under the plan, that employee's contributory period is established, for the part of the year where more than one employment is simultaneously held, by retaining as new reference employment from among the employments

then held the employment held on the day before the day on which more than one employment begin to be held simultaneously or, if none of those employments is held on that preceding day, the employment with the highest annual basic salary.

Where, in a year, an employee ceases to hold the reference employment retained pursuant to section 10.1 and continues to simultaneously hold more than one employment under the plan, that employee's contributory period is established, for the part of the year that begins on the first day following the day on which the employee ceases to hold the reference employment, by retaining as new reference employment from among the employments held on that first day the employment with the highest annual basic salary.

**10.3.** The daily factor used to compute the annualized pensionable salary of an employee who holds employment under the plan for which the basis of remuneration is 260 days is 260.9.

However, that factor is 260 if the employee is

- (1) a teacher employed by a private institution accredited for the purposes of subsidies under the Act respecting private education whose employment is to teach students as part of the educational services dispensed at preschool, elementary school or secondary school, belonging to one of the categories referred to in paragraphs 1 to 4 of section 1 of that Act and subject, under section 25 of that Act, to the basic school regulation prescribed under the Education Act;
- (2) a teacher employed by a private educational institution within the meaning of the Act respecting private education or employed by a college established by the General and Vocational Colleges Act (R.S.Q., c. C-29) who teaches general or vocational education at the college level;
- (3) a teacher referred to in paragraph 1 or 2 of this paragraph who is, under the plan, released without pay for union activities; or
- (4) a teacher employed by the Collège Marie de France, the Collège Stanislas or The Priory School inc. and whose employment is to teach students.
- 10.4. The annual basic salary of an employee who holds pensionable employment for which the basis of remuneration is 200 days and who is paid according to an hourly rate is established by multiplying that rate by the maximum number of hours that may be paid in a year. That number is

- (1) 800, in the case of a teacher in adult education or vocational training or a teacher hired by the lesson at the secondary level;
- (2) 920, in the case of a teacher hired by the lesson at the preschool or elementary level;
  - (3) 1,000, in the case of a casual supply teacher.".
- **3.** Section 12.3 is amended by replacing "sections 73.1 and 73.2" by "section 73.4".
- **4.** Section 12.5 is amended by replacing the definition of TM by the following:

"TM is

- (1) for a pension credit pertaining to a year prior to 1992, the average pensionable salary established in accordance with subdivision 2.1 of Division I of Chapter IV of Title I of the Act on the basis of annualized pensionable salaries that do not take into account the limit provided for in the first paragraph of section 18.1 of the Act;
- (2) for a pension credit pertaining to a year after 1991, the average pensionable salary established in accordance with that subdivision 2.1 of the Act on the basis of annualized pensionable salaries that take into account the limit provided for in the first paragraph of section 18.1 of the Act.

In respect of an employee who ceases to participate in the plan before 1 January 2010, TM has the meaning assigned by this section, as it reads on the date on which the employee ceases to participate.".

**5.** Section 29.2 is amended by adding the following paragraph at the end:

"To compute the pension, the annualized pensionable salary is

- (1) for each of the years prior to 2010 during which the agreement applied, the salary determined in accordance with sections 36.1.1 to 36.1.3, 36.1.5 and 36.1.20 of the Act on the basis of the pensionable salary and service credited respectively referred to in subparagraphs 1 and 2 of the first paragraph;
- (2) for each of the years after 2009 during which the agreement applied, the salary determined in accordance with sections 36.1.6 to 36.1.16, 36.1.19 and 36.1.20 of the Act on the basis of the pensionable salary referred to in subparagraph 1 of the first paragraph, if the employee

holds pensionable employment for which the basis of remuneration is 260 days, or, if the employee holds pensionable employment for which the basis of remuneration is 200 days, on the basis of the basic salary and the harmonized service established for the period during which the employee accomplished service or would have accomplished service if the employee had not been eligible for salary insurance."

- **6.** Section 29.4 is amended by replacing "contributions, eligible salary and service credited" by "eligible salary, annualized pensionable salary, service credited and contributions".
- **7.** The following is inserted after section 29.4:
- **"29.4.1.** In respect of an employee who ceases to participate in the plan before 1 January 2010, sections 29.2 and 29.4 apply as they read on the date on which the employee ceases to participate.".
- **8.** Section 30.1 is amended by striking out the second sentence of the second paragraph after the heading "Actuarial method"
- **9.** This Regulation comes into force on 1 January 2010, except section 8, which comes into force on 16 December 2009.

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