Treasury Board

Gouvernement du Québec

T.B. 208548, 16 December 2009

An Act respecting the Teachers Pension Plan (R.S.Q., c. R-11)

Regulation — Amendments

Regulation to amend the Regulation under the Act respecting the Teachers Pension Plan

WHEREAS, under paragraph 2.1 of section 73 of the Act respecting the Teachers Pension Plan (R.S.Q., c. R-11), enacted by paragraph 1 of section 67 of chapter 25 of the Statutes of 2008, the Government may, by regulation, identify the classes of teachers who hold pensionable employment for which the basis of remuneration is 200 days;

WHEREAS, under paragraph 4.3 of that section 73, amended by section 12 of chapter 56 of the Statutes of 2009, the Government may, by regulation, determine the circumstances due to 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 a teacher may be credited with service not recognized by reason of any such circumstance;

WHEREAS, under paragraph 6 of that section 73, amended by paragraph 2 of section 67 of chapter 25 of the Statutes of 2008, the Government may, by regulation, determine the days and parts of a day which are not included in the contributory period;

WHEREAS, under paragraph 6.1 of that section 73, enacted by paragraph 3 of that section 67, the Government may, by regulation, determine the daily factor, which may vary with the class of teachers and the terms of payment of the salary that apply;

WHEREAS, under paragraph 6.2 of that section 73, enacted by paragraph 3 of that section 67, the Government may, by regulation, determine the method of establishing the annual basic salary of certain teachers whose conditions of employment offer a mode of remuneration that it not established with reference to such a salary; WHEREAS, under paragraph 6.3 of that section 73, enacted by paragraph 3 of that section 67, the Government may, by regulation, determine the method of establishing the contributory period of a teacher who simultaneously holds more than one pensionable employment under the plan in a year;

WHEREAS, under that section 73, 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 (R.S.Q., c. R-10);

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 Conseil du trésor made the Regulation under the Act respecting the Teachers Pension Plan by Decision 169291 dated 29 November 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 Teachers Pension Plan, attached hereto, is made.

SERGE MARTINEAU, Clerk of the Conseil du trésor

Regulation to amend the Regulation under the Act respecting the Teachers Pension Plan^{*}

An Act respecting the Teachers Pension Plan (R.S.Q., c. R-11, s. 73, pars. 2.1, 4.3 and 6 to 6.3; 2008, c. 25, s. 67; 2009, c. 56, s. 12)

1. The Regulation under the Act respecting the Teachers Pension Plan is amended by inserting the following after Chapter II:

"CHAPTER II.1

CLASSES OF TEACHERS FOR WHOM THE BASIS OF REMUNERATION IS 200 DAYS (s. 73, par. 2.1)

2.1. The classes of teachers 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) a teacher 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 5.2 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 35.1.1 to 35.1.3, 35.1.5 and 35.1.20 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 35.1.6 to 35.1.16, 35.1.19 and 35.1.20 of the Act on the basis of the pensionable salary referred to in subparagraph 1 of the first paragraph, if the teacher holds pensionable employment for which the basis of remuneration is 260 days, or, if the teacher holds pensionable employment for 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 teacher accomplished service or would have accomplished service if the teacher had not been eligible for salary insurance.".

3. Section 5.4 is amended by replacing "contributions, eligible salary and service credited" by "the pensionable salary, annualized pensionable salary, service credited and contributions".

4. The following is inserted after section 5.4:

"5.4.1. In respect of a teacher who ceases to participate in the plan before 1 January 2010, sections 5.2 and 5.4 apply as they read on the date on which the teacher ceases to participate in the plan.".

5. The Regulation is amended by replacing Chapter VII by the following:

"CHAPTER VII

COMPUTATION OF PENSION (s. 73, pars. 6, 6.1, 6.2 and 6.3)

7. The days and parts of days credited under sections 28.1, 62 and 76.2 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.

7.1. The contributory period of a teacher who simultaneously holds, for the first time during a year, more than one employment under this 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 teacher 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.

^{*} The Regulation under the Act respecting the Teachers Pension Plan, made by Decision 169291 of the Conseil du trésor dated 29 November 1988 (1988, *G.O.* 2, 4085), was last amended by the regulation made by Decision 207216 of the Conseil du trésor dated 20 January 2009 (2009, *G.O.* 2, 121). For previous amendments to the Regulation, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 March 2009.

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

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

7.2. Where, in a year, a teacher ceases to hold the reference employment retained pursuant to section 7.1 and, before the end of that year, the teacher simultaneously holds again more than one employment under the plan, that teacher'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, a teacher ceases to hold the reference employment retained pursuant to section 7.1 and continues to simultaneously hold more than one employment under the plan, that teacher's contributory period is established, for the part of the year that begins on the first day following the day on which the teacher 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.

7.3. The daily factor used to compute the annualized pensionable salary of a teacher 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 teacher 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; or (3) a teacher employed by the Collège Marie de France, the Collège Stanislas or The Priory School inc. and whose employment is to teach students.

7.4. The annual basic salary of a teacher 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.".

6. This Regulation comes into force on 1 January 2010.

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Gouvernement du Québec

T.B. 208549, 16 December 2009

An Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1)

Regulation

— Amendment

Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel

WHEREAS, under subparagraph 2.2 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., c. R-12.1), enacted by paragraph 1 of section 95 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 196, amended by paragraph 2 of that section 95, 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 196, enacted by paragraph 3 of that section 95, 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;