

Regulations and other Acts

Gouvernement du Québec

O.C. 125-2010, 24 February 2010

An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan (1990, c. 5)

Sûreté du Québec

— Partition and assignment of benefits accrued under the Régime de retraite

Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des membres de la Sûreté du Québec

WHEREAS, under the first paragraph of section 52 of the Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan (1990, c. 5), notwithstanding any provision of any Act, regulation or order inconsistent therewith, the Government may, by order, render the special measures provided in Chapter VII.1 of Title I of the Act respecting Government and Public Employees Retirement Plan (R.S.Q., c. R-10) and in the regulations thereunder applicable, in whole or in part and adapted as required to the Régime de retraite pour les membres de la Sûreté du Québec for the purposes of partition and assignment of benefits between spouses;

WHEREAS, under the second paragraph of that section, the Government may also, by the same order, prescribe special provisions for the establishment and assessment of benefits accrued under the Régime de retraite pour les membres de la Sûreté du Québec and for the reduction of the sums payable under such plan by reason of payment of the sums awarded to the spouse;

WHEREAS, in accordance with section 52 of the Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan, the Government made the Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des membres de la Sûreté du Québec, by Order in Council 1489-2002 dated 18 December 2002;

WHEREAS several amendments need to be made to the Regulation following the approval of the new Régime de retraite des membres de la Sûreté du Québec by Order in Council 151-2008 dated 27 February 2008, particularly as regards the introduction of provisions respecting ancillary benefits optional under the pension plan;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation respecting the partition and assignment of benefits under the Régime de retraite des membres de la Sûreté du Québec was published in Part 2 of the *Gazette officielle du Québec* of 21 October 2009, with a notice that it could be made by the Government on the expiry of 45 days following that publication and that any person could submit comments before the expiry of that period;

WHEREAS no comments were received on the draft Regulation;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister responsible for Government Administration and Chair of the Conseil du trésor:

THAT the Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des membres de la Sûreté du Québec, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des membres de la Sûreté du Québec

An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan (1990, c. 5, s. 52)

DIVISION I STATEMENT OF THE MEMBER'S OR FORMER MEMBER'S BENEFITS

1. Any application to the Commission administrative des régimes de retraite et d'assurances to obtain a statement of the member's or former member's benefits, referred to in section 122.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), must contain the following information and be accompanied by the following documents:

(1) the name, address, social insurance number and date of birth of the member or former member and of his or her spouse;

(2) a marriage certificate and, where applicable, the date on which the spouses resumed living together or a civil union certificate;

(3) a written confirmation from a certified mediator to the effect that he or she has obtained a mandate of family mediation or written confirmation from a notary that the civil union spouses have initiated a joint procedure for the dissolution of their union or, as the case may be, a joint declaration dissolving the civil union and the notarized transaction contract, or a copy of the application for separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or payment of a compensatory allowance or, where applicable, a copy of the judgment ruling on such an application; and

(4) the information that must be provided by the employer in its annual report, in accordance with the provisions of the Régime de retraite des membres de la Sûreté du Québec, for the year during which the assessment is determined up to the date set for that assessment, as well as for the previous year; that information must be certified by an authorized representative of the employer.

Any application made under this section is also valid for the ancillary benefits provided for in Chapter V of the Régime de retraite des membres de la Sûreté du Québec that are administered by the Association des policières et policiers provinciaux du Québec and for the other pension plans administered by the Commission or for which the Commission is responsible for paying benefits.

2. Within 90 days of the date of receipt of a duly completed application, the Commission must provide the member or former member and his or her spouse with a statement containing the following information:

(1) the date on which the member or former member became a member of the Régime de retraite des membres de la Sûreté du Québec and, where applicable, the date on which he or she ceased to be a member thereof;

(2) the benefits accrued to the member or former member, from the time he or she became a member of the plan to the date of assessment provided for in the second paragraph of section 122.2 of the Act respecting the Government and Public Employees Retirement Plan, as well as the value of those benefits without taking into account any reduction referred to in Division IV resulting from a prior partition or assignment of benefits;

(3) the benefits accrued for the period of the marriage or civil union, as well as their value;

(4) where applicable, the value of the reduction of accrued benefits referred to in Division IV as a result of any prior partition or assignment of benefits and that would be applicable at the date of the assessment; and

(5) the terms and conditions for payment of the sums awarded to the spouse in accordance with Division III.

The statement of benefits and values must be established at the date of assessment on the basis of information known to the Commission on the date the statement is issued by the Commission.

DIVISION II ESTABLISHMENT AND ASSESSMENT OF ACCRUED BENEFITS

SUBDIVISION I ESTABLISHMENT OF BENEFITS

3. The benefits accrued under the Régime de retraite des membres de la Sûreté du Québec, including benefits accrued in the form of pension credit by members who took part in the Régime de retraite des employés de la Ville de Gatineau and who were integrated into the Sûreté du Québec on 1 January 1999, must be established in accordance with the provisions of the Régime de retraite des membres de la Sûreté du Québec, taking into account the following provisions:

(1) where the plan provides for the option between a refund of contributions and a deferred retirement pension and where that option has not been exercised at the date of assessment, the benefits accrued are those whose value is the higher between such a refund and a deferred retirement pension payable from age 60;

(2) where the plan provides that the member would be entitled to a deferred retirement pension if he or she ceased to hold employment while having at least 10 years of service for eligibility purposes and having reached age 45 but without having 20 years of service for eligibility purposes or having reached age 60, his or her benefits are deemed to correspond to a deferred retirement pension payable from age 60; and

(3) where the plan provides that the member would be entitled to a retirement pension if he or she ceased to hold employment while having at least 20 years of service for eligibility purposes but without having reached age 60, his or her benefits are deemed to correspond to a deferred retirement pension payable from age 60.

The benefits accrued for the period of the marriage or civil union must be established in accordance with the first paragraph on the basis of the years or parts of a year of service credited during that period, on the assumption that the member or former member acquired for that period benefits of the same type as those accrued to him or her from the beginning of membership to the date of assessment.

For the purposes of establishing and assessing the accrued benefits, those benefits must correspond to the benefits acquired under the plan at the date of assessment on the basis of the years or parts of a year of service credited at that date. For those purposes, the member is deemed to have ceased to be covered by the plan at the date of assessment.

4. The years or parts of a year of service redeemed, other than those redeemed, if any, on the occasion of a transfer of service mentioned in sections 6, 7 and 8, are credited proportionately to the amounts paid in capital for their payment out of the total capital amount. Those years or parts of a year are deemed to be credited for the period of the marriage or civil union to the extent that they were paid during that period.

5. In the case of autoroute police officers, where the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec is less than the number of years or parts of a year of service recognized under the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan and where a fraction of the number of those years is comprised in the period of the marriage or civil union, the number of years or parts of a year of service credited and comprised in the period of the marriage or civil union is equal to the number represented by the letter “A” in the following formula:

$$B \times \frac{C}{D} = A, \text{ in which}$$

“B” represents the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec with respect to years served as an autoroute police officer;

“C” represents the number of years or parts of a year of service recognized under the initial pension plan for the period of the marriage or civil union; and

“D” represents the number of years or parts of a year of service recognized under the initial pension plan.

6. In the case of a former municipal police officer who participates in the Régime de retraite des membres de la Sûreté du Québec following the abolition of the municipal police force that was employing the officer immediately before the date of his or her integration into the Sûreté du Québec, where the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec is less than the number of years of service or parts thereof recognized for eligibility purposes in the abolished police force and where a fraction of the number of years is included in the period of the marriage or civil union, the number of years of service or parts thereof credited under the Régime de retraite des membres de la Sûreté du Québec and that are included in the period of the marriage or civil union is equal to the number represented by the letter “A” in the following formula:

$$B \times \frac{E}{F} = A, \text{ in which}$$

“B” represents the number of years or parts of a year of service credited to the Régime de retraite des membres de la Sûreté du Québec with respect to years recognized for eligibility purposes in the abolished police force;

“E” represents the number of days elapsed for eligibility purposes in the abolished police force for the period of the marriage or civil union; and

“F” represents the total number of days elapsed for eligibility purposes in the abolished police force.

For the purposes of this section, the initial pension plan is a supplemental pension plan with fixed contributions within the meaning of the Supplemental Pension Plans Act (R.S.Q., c. R-15.1), in which the former municipal police officer was participating immediately before the date of his or her integration into the Sûreté du Québec and from which the moneys are directly transferred into the Régime de retraite des membres de la Sûreté du Québec.

7. Where the number of years of service or parts thereof credited under the Régime de retraite des membres de la Sûreté du Québec, in accordance with a transfer agreement approved by the Government in accordance with section 92 of that pension plan, is less than the number of years of service or parts thereof recognized under the initial pension plan and where a fraction of the number of those years is comprised in the period of the marriage or civil union, the number of years or parts of a year of service credited in accordance with the transfer agreement and comprised in the period of the marriage or civil union is equal to the number represented by the letter “A” in the following formula:

$$B \times \frac{C}{D} = A, \text{ in which}$$

“B” represents the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec in accordance with the transfer agreement;

“C” represents the number of years or parts of a year of service recognized under the initial pension plan for the period of the marriage or civil union; and

“D” represents the number of years or parts of a year of service recognized under the initial pension plan.

However, if the number of years of service or parts thereof recognized under the initial pension plan for the period of the marriage or civil union is unknown by the Commission, the number of years or parts of a year of service credited in accordance with the transfer agreement and included in the period of the marriage or civil union must be equal to the number represented by the letter “A” in the following formula:

$$B \times \frac{E}{F} = A, \text{ in which}$$

“B” represents the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec in accordance with the transfer agreement;

“E” represents the number of calendar days elapsed under the initial pension plan for the period of the marriage or civil union; and

“F” represents the number of calendar days elapsed while participating in the initial pension plan.

8. If the number of years of service or parts thereof credited under the Régime de retraite des membres de la Sûreté du Québec, in accordance with the transfer of service acquired under another pension plan administered by the Commission, is less than the number of years of service or parts thereof recognized under the initial pension plan and where a fraction of the number of those years is comprised in the period of the marriage or civil union, the number of years of service or parts thereof credited in accordance with the transfer provisions and included in the period of the marriage or civil union must be equal to the number represented by the letter “A” in the following formula:

$$B \times \frac{C}{D} = A, \text{ in which}$$

“B” represents the number of years or parts of a year of service credited under the Régime de retraite des membres de la Sûreté du Québec in accordance with the transfer provisions;

“C” represents the number of years or parts of a year of service recognized under the initial pension plan for the period of the marriage or civil union; and

“D” represents the number of years or parts of a year of service recognized under the initial pension plan.

SUBDIVISION II ASSESSMENT OF BENEFITS

9. Where the accrued benefits consist in a refund of contributions, the value of those benefits corresponds to the contributions paid with interest calculated in accordance with the Act respecting the Government and Public Employees Retirement Plan and at the rates in Schedule VI to that Act until 31 May 2009 and at the rates in Schedule II to the Régime de retraite des membres de la Sûreté du Québec as of 1 June 2009. The interest is accrued to the date of assessment, as though the refund was made at that date. The same applies in respect of the value of the benefits accrued for the period of the marriage or civil union.

10. The actuarial value of the benefits must be established according to the following actuarial method and assumptions:

(1) actuarial method:

the actuarial method is the “distribution of benefits” method;

(2) actuarial assumptions:

those provided for in Schedule I to the Régime de retraite des membres de la Sûreté du Québec, which are in force on the date of receipt of the application for a statement of benefits, in respect of the mortality rate, the spouse’s age, the rate of interest, the rate of increase in the Pension Plan Index within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and the proportion of members having a spouse.

11. Where the accrued benefits correspond to a retirement pension, a deferred retirement pension or a pension credit, the value of those benefits is equal to amount “D” in the following formula:

$$d_1 + d_2 + d_3 + d_4 = D, \text{ in which}$$

“d₁” represents the actuarial value of the portion of any retirement pension that, from the date on which it is paid, is indexed in accordance with the rate of increase in the Pension Index within the meaning of the Act respecting the Québec Pension Plan;

“d₂” represents the actuarial value of the portion of any retirement pension that, from the date on which it is paid, is indexed by the amount by which that rate exceeds 3%;

“d₃” represents the actuarial value of the part of any retirement pension which, from the date on which it is paid, is indexed at the highest rate between

(a) 50% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan; or

(b) the amount by which the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan exceeds 3%; and

“d₄” represents the actuarial value of each pension credit that, from the date on which it is paid, is indexed at 75% of the rate of increase in the Pension Index determined under the Act respecting the Québec Pension Plan.

The value of the benefits accrued for the period of the marriage or civil union must be established in accordance with the first paragraph.

12. Where the accrued benefits consist in a benefit that is being paid at the date of assessment or that would be if the former member had made an application to that effect, the value of those benefits must be obtained by calculating the actuarial value of such a benefit.

The value of the benefits accrued for the period of the marriage or civil union must be established in accordance with the first paragraph.

DIVISION III **PAYMENT OF THE SUMS AWARDED TO THE SPOUSE AS A RESULT OF THE PARTITION OR ASSIGNMENT OF BENEFITS**

13. In this Division, the expressions “life income fund”, “locked-in retirement account” and “annuity contract” have the meaning given to them by the Regulation respecting supplemental pension plans, approved by Order in Council 1158-90 dated 8 August 1990, as amended.

14. An application for payment of the sums awarded to the spouse must be preceded by an application for assessment made in accordance with Division I and

must contain the name and address of the member or former member and of his or her spouse, their social insurance number and their date of birth.

The application is also valid for all pension plans for which the Commission has provided a statement.

15. An application for payment of the sums awarded to the spouse must be accompanied by the following documents:

(1) the judgment ruling on separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or payment of a compensatory allowance;

(2) where applicable, any other judgment relating to the partition or assignment of the member’s or former member’s benefits or the joint declaration of dissolution of the civil union and the notarized transaction contract;

(3) where applicable, the agreement entered into between the spouses regarding the terms for payment out of the benefits accrued under the Régime de retraite des membres de la Sûreté du Québec; and

(4) the certificate of non-appeal or, as the case may be, the divorce certificate.

16. Upon receipt of a duly completed application for payment, the Commission must send the member or former member a statement showing the sums awarded to the spouse as well as the amount of the reduction calculated pursuant to Divisions IV and V. The Commission must also send the spouse a statement showing the sums awarded to him or her.

The spouse must, within 60 days of the date on which the statement addressed to him or her was mailed, provide the Commission with the name and address of the financial institution, as well as an identification of the annuity contract, locked-in retirement account or life income fund or, where applicable, the registered retirement savings plan or registered retirement income fund into which the sums awarded to him or her must be transferred.

Unless the spouse was paid otherwise, the Commission must, within 120 days following the expiry of the period provided for in the second paragraph, transfer the sums awarded to the spouse into an annuity contract, locked-in retirement account or life income fund or, where applicable, into a registered retirement savings plan or registered retirement income fund with a financial institution chosen by the spouse, provided that the steps necessary for the transfer of those sums were taken beforehand.

Should the spouse fail to indicate his or her choice and to take the necessary steps within the prescribed period, the Commission must transfer those sums into a locked-in retirement account or, where applicable, into a registered retirement savings plan in the spouse's name with the financial institution with which the Commission reached an agreement to that effect.

Where the spouse proceeds by way of compulsory execution, the judgment authorizing a seizure by garnishment must serve as an application for payment and this section applies.

17. The Commission must transfer the sums awarded to the spouse into an annuity contract, locked-in retirement account or life income fund where those sums come from an entitlement to a retirement pension, a deferred retirement pension or a pension credit.

However, the Commission must transfer those sums into a registered retirement savings plan or registered retirement income fund where those sums come from an entitlement to a refund of contributions or, upon application by the spouse, must transfer those sums into an annuity contract, locked-in retirement account or life income fund.

Despite the foregoing, those sums must be paid to the spouse's successors in case of the spouse's death.

18. The sums awarded to the spouse must be apportioned among each of the values calculated pursuant to the first paragraph of section 11, proportionately to the value of those sums divided by the total value of the benefits accrued under the plan at the date of assessment.

19. Interest compounded annually and accrued from the date of assessment to the date of payment must be added to the sums awarded to the spouse at the rate in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan, in force on the date of receipt of the application for a statement of benefits.

DIVISION IV **REDUCTION OF ACCRUED BENEFITS**

20. If the amount paid to the spouse comes from an entitlement to a refund of contributions, to a deferred retirement pension or a pension credit, the member's or former member's benefits must be established in accordance with the plan and must be recalculated as follows:

(1) where the member or former member is entitled to a refund of contributions, to a payment of actuarial value or is entitled to transfer an amount under a transfer agreement approved by the Government, the amount, established in accordance with the plan, of the refund,

payment or transfer must be reduced by the sums awarded to the spouse at the date of assessment with interest compounded annually. The applicable rate of interest is determined for each period under Schedule VI to the Act respecting the Government and Public Employees Retirement Plan until 31 May 2009 and in accordance with Schedule II to the Régime de retraite des membres de la Sûreté du Québec as of 1 June 2009. Those sums are accrued from the date of assessment to the date of receipt of the application for refund, payment or transfer, with interest compounded annually at the rate in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the date of receipt of the application and calculated from the day following that date until the date of the refund;

(2) where the member or former member is entitled to a deferred retirement pension, to a retirement pension or to a pension credit, his or her pension or credit must be reduced from the date on which it becomes payable or from the date of payment, as the case may be, by the amount of pension or credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

21. If the amount paid to the spouse comes from an entitlement to a retirement pension, to a pension credit or to any benefit that would otherwise be paid at the date of assessment, that pension or credit must be reduced, from the date on which it becomes payable or from the date of payment, by the amount of pension or credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

22. Each part of any retirement pension corresponding to each of the indexing formulas applicable to it and each pension credit must be respectively reduced by the amount of any pension corresponding to each of the indexing formulas applicable to it and by the amount of each pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment.

23. For the purposes of sections 20 and 22, the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment must be established at that date according to the actuarial method and assumptions provided for in section 10. That amount is presumed applicable on the date of the member's or former member's 60th birthday.

If the date on which the annual retirement pension becomes payable occurs before the date on which the amount of pension obtained pursuant to the first paragraph is presumed applicable or if the retirement pension is being paid on the date of payment and the latter date occurs before the date on which that amount of pension

is presumed applicable, that amount of pension must be reduced by 0.50% per month, calculated for each month between the date on which it begins to apply and the date on which it is presumed applicable, without exceeding 65%. The foregoing also applies to the amount of pension credit.

If the retired member retired before the date of payment and if that date occurs after the date on which the amount of pension obtained pursuant to the first paragraph is presumed applicable, that amount of pension must be increased by 0.50% per month, calculated for each month between the date on which it is presumed applicable and the date on which it begins to apply if the retired member retired before the date on which that amount of pension is presumed to apply, or for each month between the date on which the retired member retired and the date on which that amount of pension begins to apply, if the retired member retired on the date on which that amount of pension is presumed applicable or thereafter.

24. For the purposes of sections 21 and 22, the amount of pension or pension credit that would be obtained on the basis of the sums awarded to the spouse at the date of assessment must be established at that date in accordance with the actuarial method and assumptions provided for in section 10. That amount of pension is presumed applicable on the date of assessment.

The amount of pension obtained pursuant to the first paragraph must be indexed in the same manner as the annual retirement pension or in the same manner as though it were being paid at the date of assessment, from 1 January following that date to 1 January of the year during which that amount begins to apply. The foregoing also applies to the amount of pension credit.

The amount of pension obtained pursuant to the first and second paragraphs must be increased by 0.50% per month, calculated for each month between the date of assessment and the date on which that amount of pension begins to apply, if the annual retirement pension was being paid on the date of assessment or would have been if the former member had made an application to that effect, or for each month between the date of retirement and the date on which that amount of pension begins to apply, if the retired member retired between the date of assessment and the date of payment. The foregoing also applies to the amount of pension credit.

25. Where a retirement pension reduced in accordance with this Division is not paid pursuant to the provisions of the Regulation respecting transitional measures necessary for the application of the Act concerning the organization of police services (Order in Council 495-2003 dated 31 March 2003) and the retired member is entitled to

receive a retirement pension recalculated pursuant to those provisions, that recalculated retirement pension is reduced, from the date on which it becomes payable, by the amount of pension that was used to reduce the retirement pension. That amount of pension is indexed in the same manner as the retirement pension would have been indexed if its payment had not stopped from 1 January following the date on which that amount began to apply to 1 January of the year in which the recalculated retirement pension becomes payable.

26. Any refund of contributions to be made following a death must be reduced by the sums awarded to the spouse with interest compounded annually at the rate determined for each period under Schedule VI to the Act respecting the Government and Public Employees Retirement Plan until 31 May 2009 and in accordance with Schedule II to the Régime de retraite des membres de la Sûreté du Québec as of 1 June 2009. Those sums are accrued from the date of assessment to the date of death, except for the period during which a retirement pension is paid, and increased by interest compounded annually at the rate in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the member's date of death and calculated from the date following that date until the date on which the refund is made.

DIVISION V **SPECIAL PROVISIONS CONCERNING** **ANCILLARY BENEFITS**

27. For the purposes of section 2, the Association des policières et policiers provinciaux du Québec provides the Commission with the following information within 30 days of the date of receipt of a request from the Commission:

(1) the value of the benefits accrued by the member or former member in respect of ancillary benefits from the time when he or she became a member of the plan to the date of assessment provided for in the second paragraph of section 122.2 of the Act respecting the Government and Public Employees Retirement Plan; and

(2) the value of the benefits accrued for the period of the marriage or civil union.

28. The value of the benefits accrued as ancillary benefits correspond,

(1) where the retirement pension is not being paid at the date of assessment, to the sum of the optional contributions paid into funds offered to members by the Association des policières et policiers provinciaux du Québec and accrued with interest until the date of assessment, less the related administrative expenses and the sums awarded to the spouse as a result of any partition or assignments of prior benefits;

(2) where the retirement pension is being paid at the date of assessment, to the actuarial value of those benefits established on the basis of assumptions that will produce commuted values comprised between those that would have been obtained if the assumptions based on the financing of the plan of the last available assessment produced in accordance with section 101 of the Régime de retraite des membres de la Sûreté du Québec had been used and those that would have been obtained on the basis of equivalence of actuarial values of benefits, in accordance with section 3800 of the Practice-Specific Standards for Pension Plans, Canadian Institute of Actuaries, Document 206036, April 2006, revised May 1, 2006, as amended.

The value of the benefits accrued for the period of the marriage or civil union is equal to the amount represented by the letter “A” in the following formula:

$$B \times \frac{C}{D} = A, \text{ in which}$$

“B” represents the value of the benefits accrued as ancillary benefits established in accordance with the first paragraph;

“C” represents the optional contributions paid with interest for the period of the marriage or civil union; and

“D” represents the optional contributions paid with interest for the period of the member’s membership in the plan until the date of assessment.

For the purpose of paying the sums awarded to the spouse as a result of the partition or assignment of the benefits accrued as ancillary benefits referred to in Chapter V of the plan, sections 16, 18 and 19 of this Regulation apply, with the necessary modifications. The Association des policières et policiers provinciaux du Québec, its service provider or, as the case may be, the insurer transfers the sums awarded to the spouse and derived from ancillary benefits into the same annuity contract, locked-in retirement account or life income fund or, where applicable, the registered retirement savings plan or registered retirement income fund where the sums awarded to the spouse and derived from the other benefits of the plan must be transferred pursuant to section 17.

29. If the amount paid to the spouse is derived from the value of accrued benefits established pursuant to subparagraph 1 of the first paragraph of section 28, the benefits of the member or former member are reduced as follows:

(1) where the retirement pension is not being paid at the time of payment, the sums accrued in the funds offered to members by the Association des policières et policiers provinciaux du Québec are reduced, at the date of payment, by the sums awarded to the spouse at the date of assessment in relation to those optional contributions;

(2) where the retirement pension is being paid at the time of payment, the ancillary benefits paid to the retired member are reduced, as of the date of payment, by the pension amount that would be obtained from the sums awarded to the spouse at that date in relation to those optional contributions.

30. If the amount paid to the spouse is derived from the value of accrued benefits established pursuant to subparagraph 2 of the first paragraph of section 28, those benefits are reduced, as of the date of payment, from the pension amount that would be obtained from the sums awarded to the spouse at the date of assessment in relation to those ancillary benefits.

31. The pension amount that would be obtained from the sums awarded to the spouse is established by the Association des policières et policiers provinciaux du Québec according to actuarial assumptions that comply with the provisions of subparagraph 2 of the first paragraph of section 28.

For the purposes of paragraph 2 of section 29, that amount is established at the date of payment.

For the purposes of section 30, that amount is presumed to be application at the date of assessment and it is adjusted in accordance with the second and third paragraphs of section 24, with the necessary modifications.

32. Where the ancillary benefit is paid by an insurer, the insurer determines, at the date of payment, the pension amount that would be obtained from the sums awarded to the spouse.

DIVISION VI MISCELLANEOUS

33. This Regulation replaces the Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des membres de la Sûreté du Québec, made by Order in Council 1489-2002 dated 18 December 2002. However, the first paragraph of the operative part of Order in Council 756-91 dated 5 June 1991 respecting the partition and assignment of benefits accrued under the Régime de retraite pour les membres de la Sûreté du Québec, whose effect was to render the provisions of Chapter VII.1 of Title I of the Act respecting the Government and Public Employees Retirement Plan, with the necessary modifications, applicable to the

Régime de retraite pour les membres de la Sûreté du Québec and which was not replaced by the latter Regulation, remains in force. Order in Council 756-91 dated 5 June 1991 remains applicable to applications for a statement of benefits received by the Commission before 23 January 2003, following the introduction of an application for separation from bed and board, divorce, annulment of marriage or payment of a compensatory allowance, provided that there has been no discontinuance of suit.

34. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 126-2010, 24 February 2010

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Compensations in lieu of taxes — Amendments

Regulation to amend the Regulation respecting compensations in lieu of taxes

WHEREAS, under subparagraph *b.1* of subparagraph 2 of the first paragraph of section 262 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), the Government may by regulation prescribe the rules for establishing, in respect of every local municipality and for each fiscal year, a weighted aggregate taxation rate that, when greater than the aggregate taxation rate of the municipality established for the same fiscal year under Division III of Chapter XVIII.1, is used under the third paragraph of section 256 for the purpose of calculating the amount payable to the municipality under section 254 for the fiscal year in respect of the immovables referred to in the second, third and fourth paragraphs of section 255;

WHEREAS the Government made the Regulation respecting compensations in lieu of taxes by Order in Council 1086-92 dated 22 July 1992;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation to amend the Regulation respecting compensations in lieu of taxes was published in Part 2 of the *Gazette officielle du Québec* of 2 December 2009 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS no comments have been received;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs, Regions and Land Occupancy:

THAT the Regulation to amend the Regulation respecting compensations in lieu of taxes, attached to this Order in Council, be made.

GÉRARD BIBEAU,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting compensations in lieu of taxes*

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, 1st par., subpar. 2 and s. 263.1)

1. The Regulation respecting compensations in lieu of taxes is amended by replacing Division 2 by the following:

“DIVISION 2 WEIGHTED AGGREGATE TAXATION RATE

3. The provisions of this Division provide rules for the establishment of a municipality’s weighted aggregate taxation rate for the purposes of the comparison provided for in the third paragraph of section 256 of the Act with the effective aggregate taxation rate, as the case may be, established under Subdivisions 4 and 5 of Division III of Chapter XVIII.1 of the Act.

In the case of a central municipality within the meaning of section 15 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., c. E-20.001), the provisions must be applied so as to establish an urban agglomeration weighted aggregate taxation rate and a regular weighted aggregate taxation rate in order to take into account the distinction made by sections 100 to 102 of that Act.

4. A municipality’s weighted aggregate taxation rate is established, after the deposit of the municipality’s property assessment roll, for all the fiscal years to which the roll applies.

* The Regulation respecting compensations in lieu of taxes, made by Order in Council 1086-92 dated 22 July 1992 (1992, *G.O.* 2, 4058), was last amended by the regulation made by Order in Council 1170-2001 dated 3 October 2001 (2001, *G.O.* 2, 5723). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2009, updated to 1 November 2009.