

Lake	Regional county municipality	Municipality or unorganized territory	Longitude	Latitude
Sans nom	Fjord du Saguenay	Mont-Valin	48° 34' 29"	70° 20' 03"
Sans nom	Fjord du Saguenay	Mont-Valin	48° 48' 13"	70° 05' 27"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 10"	70° 20' 31"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 27"	70° 20' 50"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 21"	70° 21' 17"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 25"	70° 20' 05"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 07' 56"	70° 20' 03"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 12"	70° 21' 19"
Sans nom	Fjord du Saguenay	L'Anse-Saint-Jean	48° 08' 16"	70° 21' 42"
Sans nom	Maskinongé	Saint-Mathieu-du-Parc	46° 42' 34"	72° 59' 34"
Sans nom	Maskinongé	Saint-Mathieu-du-Parc	46° 42' 21"	72° 59' 17"
Sans nom	Maskinongé	Saint-Mathieu-du-Parc	46° 42' 12"	72° 57' 54"
Sans nom	Maskinongé	Saint-Mathieu-du-Parc	46° 44' 18"	72° 59' 47"
Simard	Maskinongé	Saint-Mathieu-du-Parc	46° 42' 58"	72° 58' 23"
Trois-Caribous	La Jacques-Cartier	Lac-Croche	47° 35' 48"	72° 08' 58"
York	Côte-de-Gaspé	Murdochville	48° 57' 46"	65° 25' 32"

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Draft Regulation

Courts of Justice Act
(R.S.Q., c. T-16)

Pension plans of the judges of the Court of Québec and of certain municipal courts

— Partition and assignment of accrued benefits — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation replaces the actuarial assumptions currently used for the assessment of the benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts by those recommended by the Canadian Institute of Actuaries according to its "Practice-Specific Standards for Pension Plans — 3800 Pension Commuted Values" and periodically revised. It also specifies that the sums awarded to the spouse as a result of the partition are increased by an interest computed according to a determined rate based on an external index.

Further information may be obtained by contacting Clément Gosselin, Senior Director, Direction de l'actuariat et du développement des régimes de retraite, Commission administrative des régimes de retraite et d'assurances, 475, rue Saint-Amable, Québec (Québec) G1R 5X3; telephone: 418 644-7651; fax: 418 528-2715.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Justice, 1200, route de l'Église, 9^e étage, Québec (Québec) G1V 4M1.

JEAN-MARC FOURNIER,
Minister of Justice

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts*

Courts of Justice Act
(R.S.Q., c. T-16, s. 246.22, 1st par. subpars. *c*, *d* and *e*)

1. The Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts is amended by replacing section 8 by the following:

“8. In this section, “CIA Standards” refer to the standards of practice entitled “Practice-Specific Standards for Pension Plans — 3800 Pension Commuted Values” of the Canadian Institute of Actuaries, in force since 1 February 2005 and periodically revised.

The actuarial value of the benefits is determined by using the “distribution of benefits” method and corresponds to the sum of 80% of the actuarial value determined for a male and of 20% of the actuarial value determined for a female.

The actuarial value is also determined by using the following actuarial assumptions:

(1) mortality rates:

The mortality rates are those determined in accordance with the CIA Standards.

(2) interest rates:

(a) the interest rates for fully-indexed benefits or non-indexed benefits are those determined in accordance with the CIA Standards;

(b) the interest rates for partially-indexed benefits are determined according to the following formula:

$$\frac{((1 + \text{interest rate for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1}{(1 + \text{indexing rate for a partially-indexed benefit})} - 1$$

The result must be adjusted in accordance with the CIA Standards.

(3) indexing rate:

(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 standards;

(b) for a benefit indexed according to the excess of the rate of increase in the Pension Index “PI” over 3% or to half of the rate of increase in the pension index, the indexing rate corresponds respectively to the excess of the indexing rate computed in the manner provided for in subparagraph *a* over 3% or to half of the indexing rate computed in the manner described in that subparagraph.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes:

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate	Addition to the result of the PI-50%, min. PI-3%	Adjusted indexing rate
0.5	0.1	0.1	0.05	0.3
1.0	0.1	0.1	0.10	0.6
1.5	0.3	0.3	0.15	0.9
2.0	0.5	0.5	0.20	1.2
2.5	0.7	0.7	0.15	1.4
3.0	1.0	1.0	0.20	1.7
3.5	0.8	1.3	0.25	2.0
4.0	0.6	1.6	0.30	2.3
4.5	0.5	2.0	0.45	2.7
5.0	0.4	2.4	0.50	3.0

* The Regulation respecting the partition and assignment of benefits accrued under the pension plans of the judges of the Court of Québec and of certain municipal courts, made by Order in Council 994-2008 dated 15 October 2008 (2008, *G.O.* 2, 5061), has not been amended.

- (4) Turnover rate: Nil
- (5) Disability rate: Nil
- (6) Proportion of married persons at death:

Age	Male	Female
18-64 years	85%	65%
65-79 years	80%	30%
80-109 years	80%	10%
110 years	0%	0%

- (7) Age difference between spouses at death:

(a) the male spouse of the member is assumed to be 1 year older;

(b) the female spouse of the member is assumed to be 6 years younger.”.

- 2.** Section 17 is replaced by the following:

“**17.** Interest compounded annually and accrued from the date of assessment up to the date of payment must be added to the sums awarded to the spouse at the rate provided for in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), in force on the date of assessment. Where that date is prior to 1 June 2001, the applicable interest rate is 5.34%.”.

- 3.** The following Division is added after section 24:

**“DIVISION V
TRANSITIONAL**

24.1. For the purposes of sections 21 and 22, the amount of pension that would be obtained on the basis of the sums awarded to the spouse at the date of assessment is determined at that date according to the actuarial method and assumptions that were used for the assessment of accrued benefits.”.

- 4.** This Regulation comes into force on the first day of the month that follows by at least 15 days the date of its publication in the *Gazette officielle du Québec*. Sections 1 and 3 take effect on 1 January 2011.

Draft Regulation

An Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3)

Financial assistance for education expenses — Modification

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting financial assistance for education expenses, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The main purpose of the draft Regulation is to index certain amounts allocated as exemptions or allowable expenses for the purpose of computing the amount of financial assistance and to increase the maximum amount of a loan that may be granted for a year of allocation.

Further information may be obtained by contacting Robert Sasseville, Head, Service de la planification des programmes, Aide financière aux études, Ministère de l'Éducation, du Loisir et du Sport, 1035, rue De La Chevrotière, 20^e étage, Québec (Québec) G1R 5A5; telephone: 418 643-6276, extension 6094.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Education, Recreation and Sports, 1035, rue De La Chevrotière, 16^e étage, Québec (Québec) G1R 5A5.

LINE BEAUCHAMP,
Minister of Education, Recreation and Sports

Regulation to amend the Regulation respecting financial assistance for education expenses

An Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3, s. 57)

- 1.** The Regulation respecting financial assistance for education expenses (c. A-13.3, r. 1) is amended in section 17

(1) by replacing “\$2,380” in subparagraph 4 of the first paragraph by “\$2,444”;

(2) by replacing “\$2,805” in the second paragraph by “\$2,881”.