Treasury Board

Gouvernement du Québec

T.B. 210068, 29 March 2011

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

Regulation

— Amendment

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

WHEREAS, under subparagraph 4.2 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), amended by section 15 of chapter 29 of the Statutes of 2010, the Government may, by regulation, establish, for the purposes of sections 25, 115.1, 115.10.1 and 115.10.4 of the Act, the tariff applicable to the payment of the redemption cost, which may vary according to the employee's age, the reason for the absence, the year of service covered by the redemption and the date of receipt of the application, and prescribe, in addition to a minimum cost for the purposes of section 25 of the Act, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in those sections;

WHEREAS, under subparagraph 9.1 of the first paragraph of section 134, the Government may, by regulation, establish, for the purposes of section 73.4 of the Act, the limits applicable to a pension amount added under sections 73.1 and 73.2 of the Act and the manner in which an amount that exceeds the limits is to be adjusted;

WHEREAS, under subparagraph 22.2 of the first paragraph of section 134, the Government may, by regulation, establish, for the purposes of section 216.2 of the Act, the limit applicable to the pensionable salary and the limit applicable to the service credited, the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures;

WHEREAS, under paragraph 3 of section 36 of chapter 29 of the Statutes of 2010, the first regulation made after 2 December 2010 under, in particular, subparagraphs 9.1 and 22.2 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan, may have effect from any date not prior to 1 January 2011;

WHEREAS, under the first paragraph of section 134, the Government exercises the regulatory powers provided for 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;

WHEREAS, under section 40 of the Public Administration Act (R.S.Q., c. A-6.01), the Conseil du trésor, after consulting the Minister of Finance, exercises 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;

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.

GEORGES BOULET, 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. 4.2, 9.1 and 22.2; 2010, c. 29, s. 36)

1. The Regulation under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, r. 2) is amended by replacing "and 115.10.1" in section 8.3 by ", 115.10.1 and 115.10.4".

- **2.** Section 8.5 is amended by replacing "third paragraph of section 115.1 and the third paragraph of section 115.10.1" by "third paragraphs of sections 115.1, 115.10.1 and 115.10.4".
- **3.** Section 12.5 is amended by replacing "35" in the definition of the factor NL in the second paragraph by "the number resulting from 35 plus the number of the employee's years of service used to calculate the pension and served after 31 December 2010, without exceeding 38,".
- **4.** Section 46.2 is amended by adding the following at the end of the last paragraph: ", up to a maximum of 35 years of service".

5. Schedule 0.1 is amended

(1) by replacing the table in section 1 by the following:

"

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption		
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
18	8.8%	7.1%	7.5%
19	9.0%	7.2%	7.7%
20	9.2%	7.4%	7.9%
21	9.4%	7.5%	8.0%
22	9.5%	7.6%	8.2%
23	9.7%	7.8%	8.3%
24	9.9%	7.9%	8.5%
25	10.2%	8.1%	8.7%
26	10.4%	8.3%	8.9%
27	10.7%	8.5%	9.2%
28	11.0%	8.7%	9.4%
29	11.2%	8.9%	9.5%
30	11.3%	9.0%	9.7%
31	11.5%	9.1%	9.8%
32	11.5%	9.1%	9.8%
33	11.6%	9.2%	9.9%
34	11.8%	9.3%	10.0%
35	12.0%	9.5%	10.2%

36	12.2%	9.7%	10.4%
37	12.5%	9.9%	10.7%
38	12.8%	10.1%	11.0%
39	13.2%	10.4%	11.3%
40	13.5%	10.7%	11.5%
41	13.8%	10.9%	11.8%
42	14.1%	11.2%	12.0%
43	14.4%	11.4%	12.3%
44	14.6%	11.6%	12.5%
45	14.9%	11.8%	12.8%
46	15.3%	12.2%	13.1%
47	15.9%	12.6%	13.6%
48	16.5%	13.1%	14.1%
49	17.2%	13.6%	14.7%
50	17.9%	14.2%	15.4%
51	18.7%	14.9%	16.1%
52	19.4%	15.5%	16.7%
53	20.1%	16.0%	17.4%
54	20.5%	16.4%	17.8%
55	20.8%	16.7%	18.1%
56	21.2%	17.1%	18.5%
57	21.5%	17.4%	18.8%
58	21.7%	17.6%	19.1%
59	21.8%	17.8%	19.2%
60	21.4%	17.5%	18.9%
61	21.0%	17.3%	18.6%
62	20.5%	17.0%	18.3%
63	20.1%	16.8%	18.0%
64	19.7%	16.5%	17.7%
65	19.3%	16.2%	17.4%
66	18.9%	16.0%	17.1%
67	18.4%	15.7%	16.7%
68	18.0%	15.5%	16.4%
69	17.6%	15.2%	16.1%
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Despite the foregoing, in the case of a period of absence referred to in paragraph a that began after 31 December 2007, the tariff may not be less than 200% of the contributions that would have been paid during that period.";

(2) by replacing the table in section 2 by the following:

Age of the employee on the date the application for redemption is received	Period of service covered by the redemption			
	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999	
18	4,40%	3,55%	3,75%	
19	4,50%	3,60%	3,85%	
20	4,60%	3,70%	3,95%	
21	4,70%	3,75%	4,00%	
22	4,75%	3,80%	4,10%	
23	4,85%	3,90%	4,15%	
24	4,95%	3,95%	4,25%	
25	5,10%	4,05%	4,35%	
26	5,20%	4,15%	4,45%	
27	5,35%	4,25%	4,60%	
28	5,50%	4,35%	4,70%	
29	5,60%	4,45%	4,75%	
30	5,65%	4,50%	4,85%	
31	5,75%	4,55%	4,90%	
32	5,75%	4,55%	4,90%	
33	5,80%	4,60%	4,95%	
34	5,90%	4,65%	5,00%	
35	6,00%	4,75%	5,10%	
36	6,10%	4,85%	5,20%	
37	6,25%	4,95%	5,35%	
38	6,40%	5,05%	5,50%	
39	6,60%	5,20%	5,65%	

40	6,75%	5,35%	5,75%
41	6,90%	5,45%	5,90%
42	7,05%	5,60%	6,00%
43	7,20%	5,70%	6,15%
44	7,30%	5,80%	6,25%
45	7,45%	5,90%	6,40%
46	7,65%	6,10%	6,55%
47	7,95%	6,30%	6,80%
48	8,25%	6,55%	7,05%
49	8,60%	6,80%	7,35%
50	8,95%	7,10%	7,70%
51	9,35%	7,45%	8,05%
52	9,70%	7,75%	8,35%
53	10,05%	8,00%	8,70%
54	10,25%	8,20%	8,90%
55	10,40%	8,35%	9,05%
56	10,60%	8,55%	9,25%
57	10,75%	8,70%	9,40%
58	10,85%	8,80%	9,55%
59	10,90%	8,90%	9,60%
60	10,70%	8,75%	9,45%
61	10,50%	8,65%	9,30%
62	10,25%	8,50%	9,15%
63	10,05%	8,40%	9,00%
64	9,85%	8,25%	8,85%
65	9,65%	8,10%	8,70%
66	9,45%	8,00%	8,55%
67	9,20%	7,85%	8,35%
68	9,00%	7,75%	8,20%
69	8,80%	7,60%	8,05%
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;

(3) by replacing the table in section 3 by the following:

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Age of the employee on the date the application for redemption is received	Period of service covered by the redemption	
	Prior to 1 July 1982	After 30 June 1982
18	3,67%	3,55%
19	3,75%	3,60%
20	3,83%	3,70%
21	3,92%	3,75%
22	3,96%	3,80%
23	4,04%	3,90%
24	4,13%	3,95%
25	4,25%	4,05%
26	4,33%	4,15%
27	4,46%	4,25%
28	4,58%	4,35%
29	4,67%	4,45%
30	4,71%	4,50%
31	4,79%	4,55%
32	4,79%	4,55%
33	4,83%	4,60%
34	4,92%	4,65%
35	5,00%	4,75%
36	5,08%	4,85%
37	5,21%	4,95%
38	5,33%	5,05%
39	5,50%	5,20%
40	5,63%	5,35%
41	5,75%	5,45%
42	5,88%	5,60%
43	6,00%	5,70%
44	6,08%	5,80%
45	6,21%	5,90%
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46	6,38%	6,10%
47	6,63%	6,30%
48	6,88%	6,55%
49	7,17%	6,80%
50	7,46%	7,10%
51	7,79%	7,45%
52	8,08%	7,75%
53	8,38%	8,00%
54	8,54%	8,20%
55	8,67%	8,35%
56	8,83%	8,55%
57	8,96%	8,70%
58	9,04%	8,80%
59	9,08%	8,90%
60	8,92%	8,75%
61	8,75%	8,65%
62	8,54%	8,50%
63	8,38%	8,40%
64	8,21%	8,25%
65	8,04%	8,10%
66	7,88%	8,00%
67	7,67%	7,85%
68	7,50%	7,75%
69	7,33%	7,60%

(4) by adding the following at the end:

"5-The tariff applicable to pay the cost of redemption of service under section 115.10.4 of the Act is the tariff appearing in the table in section 1 of this Schedule.".

6. Sections 3 and 4 have effect since 1 January 2011.

7. This Regulation comes into force on 1 April 2011, except section 1 and 2 and paragraph 4 of section 5, which will come into force on 1 July 2011.

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