

Gouvernement du Québec

**O.C. 1025-2013, 9 October 2013**

Supplemental Pension Plans Act  
(chapter R-15.1)

**Papiers White Birch  
— Certain pension plans**

CONCERNING the Regulation concerning certain Papiers White Birch pension plans

WHEREAS, under the second paragraph of section 2 of the Supplemental Pension Plans Act (chapter R-15.1), the Government may, by regulation and on the conditions it determines, exempt any pension plan it designates from the application of all or part of that Act, particularly by reason of the special characteristics of the plan or by reason of the complexity of the Act in relation to the number of members in the plan and prescribe special rules applicable to the plan or category;

WHEREAS, in accordance with the third paragraph of that section, such a regulation may, if it so provides, have retroactive effect from a date that is prior to the date of its coming into force but not prior to 31 December of the second year preceding the year in which it was published in the *Gazette officielle du Québec* under section 8 of the Regulations Act (chapter R-18.1);

WHEREAS, in accordance with sections 10, 11 and 12 of the Regulations Act, a draft of the Regulation concerning certain Papiers White Birch pension plans, attached hereto, was published, with a written notice that it could be made by the Government on the expiry of 30 days following its publication, in Part 2 of the *Gazette officielle du Québec* on 18 May 2013;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Employment and Social Solidarity:

THAT the Regulation concerning certain Papiers White Birch pension plans, attached hereto, be made.

JEAN ST-GELAIS,  
*Clerk of the Conseil exécutif*

**Regulation concerning certain Papiers  
White Birch pension plans**

Supplemental Pension Plans Act  
(chapter R-15.1, s. 2, para. 2 and 3.)

**DIVISION I  
COMPONENTS OF A PENSION PLAN**

**1.** A pension plan referred to in Appendix A is comprised of two or three components, that is, a current component and one or two past components.

The liabilities of the current component of a pension plan correspond to the portion of the liabilities of the plan related to obligations arising from services rendered as of the date of coming into force of the plan.

The past component of a pension plan means a component whose liabilities are related to credited service under a pension plan which has been terminated. The pension plans that have been terminated are referred to in Appendix B.

The pension plan designated by number 32198 has only one past component.

The pension plans designated by numbers 32197 and 32199 have two past components. The liabilities of the past component referred to as the “past component for the retirees” is the portion of the liabilities of the plan related to the members and beneficiaries of that plan to whom a pension was being paid prior to 13 September 2012 by a terminated pension plan. The liabilities of the past component referred to as the “past component of the other members” correspond to the balance of the liabilities of the plan related to credited service under a terminated pension plan.

The pension fund of a pension plan is divided into as many distinct accounts as the number of components in the plan.

**2.** At the effective date of a pension plan referred to in Appendix A, the assets of a past component of a plan correspond, for the purpose of determining its solvency and funding, to the value of the amounts to be transferred to the component further to the termination of a pension plan referred to in Appendix B.

**3.** For the purposes of section 39, Chapters X (Solvency and funding), X.1 (Appropriation of surplus assets) and XII (Division and merger), Division II of Chapter XI

(Investments) and Chapter XIII (Rights of members and beneficiaries on winding-up) of the Supplemental Pension Plans Act (chapter R-15.1), the liabilities of a component and the corresponding account of the pension fund are considered to be separate from the liabilities and corresponding account of any other component.

However, where a pension plan has only one past component, the surplus assets of that component may be appropriated to the payment of employer contributions of the current component of the plan.

## **DIVISION II**

### **SPECIAL MEASURES FOR THE PAST COMPONENTS OF PLANS 32197 AND 32199**

**4.** Is exempt from the application of paragraph 2 of section 130 and sections 132 and 216 of the Act, the amendment of a pension plan that grants benefits referred to as “additional benefits related to early retirement” to the member of a past component of the other members of a pension plan designated by number 32197 or 32199, where the following conditions are met:

(1) the member is at least age 55 but under age 65 at the time his period of continuous services ends;

(2) his period of continuous service ends during the calendar year in which the amendment is made or during the preceding calendar year;

(3) his period of continuous service ends prior to the date on which the plan is terminated;

(4) during the existence of the plan, the plan text provides for the funding by the employer of additional liabilities whose value is established on a solvency basis in any actuarial valuation on the assumption that the additional benefits related to early retirement are allocated to any member of a past component of the other members who is at least age 55 but under age 65;

(5) the additional benefits related to early retirement are described in detail in the copy of the plan text that accompanies the application for registration of the pension plan submitted to the Régie des rentes du Québec.

The additional benefits referred to in this section are not considered additional obligations within the meaning of section 128, paragraph 1 of section 130, sections 131 and 135 and the third paragraph of section 146.1 of the Act.

**5.** Notwithstanding section 3, the surplus assets of the past component of the retirees may at any time be appropriated to the payment of either the deficit or employer contributions of the past component of the other members and vice versa.

Where both past components have surplus assets, the surplus assets of a past component can be allocated to the payment of the employer contributions to the current component of the pension plan.

**6.** The assets and liabilities of the past component of the retirees and those of the past component of the other members can be merged into a single component only at the date of an actuarial valuation showing that a new component resulting from their merger is solvent and fully funded.

## **DIVISION III**

### **ACTUARIAL VALUATION REPORT**

**7.** The actuarial valuation report for a pension plan shall present separately the information related to each component.

**8.** With respect to a past component of a pension plan, the actuarial valuation report shall contain the information and statements of the actuary provided for in the Section of the Canadian Institute of Actuaries' Standards of Practice to which section 4 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) refers, as well as the information required by paragraphs 1 to 5 of that section and sections 4.1 to 4.6 of that regulation.

For such purposes, it is understood that these provisions and standards apply to each past component of the pension plan as though it were a separate pension plan.

## **DIVISION IV**

### **COMMUNICATIONS**

**9.** The second part of the statement provided for in section 108 of the Act shall mention that, for as long as the plan is comprised of separate components, the liabilities of each component and the corresponding account of the pension fund are considered to be separate from the liabilities and the account of any other component for the purposes of the payment of the share that goes to the spouse.

**10.** The information that the statements provided for under sections 108, 112, 113 and 207.3 of the Act must contain is determined for each component as though they were separate plans. The information relating to each component shall be presented separately on the statements.

The statements shall also mention that for the purposes of the payment of the benefits of the members and beneficiaries of the plan, for as long as the plan is comprised of separate components, the liabilities of each component and the corresponding account of the pension fund are considered to be separate from the liabilities and the account of any other component.

**11.** The Régie des rentes du Québec may require from a pension committee, a provisional administrator or an employer party to a pension plan, on the conditions and within the time limits established by the Régie, any document, information or report that it deems necessary for ascertaining that the requirements imposed by this Regulation are met, particularly concerning the amounts to be transferred to each of the past components further to the termination of a pension plan referred to in Appendix B.

## **DIVISION V**

### **MISCELLANEOUS PROVISIONS**

**12.** This Regulation does not have the effect of creating, for the employer party to the pension plans referred to in Appendix A, any obligations in respect of the pension plans referred to in Appendix B.

**13.** Notwithstanding the second paragraph of section 118 of the Act, any actuarial valuation provided for under the first paragraph of that section that concerns a past component must be complete.

**14.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*. However, it has effect from 13 September 2012.

## **Appendix A**

### **(sec. 1)**

#### **Pension plans**

<b>Number under which the plan is designated at the Régie des rentes du Québec</b>	<b>Probable name of the plan at the time of registration</b>
32197	Régime complémentaire de retraite des employés syndiqués de la Société en Commandite de Papier Masson WB
32198	Régime complémentaire de retraite des employés syndiqués de la Société en Commandite Stadacona WB
32199	Régime complémentaire de retraite des employés syndiqués de la Société en Commandite FF Soucy WB

## **Appendix B**

### **(sec. 1)**

#### **Terminated pension plans**

<b>Number under which the plan is registered with the Régie des rentes du Québec</b>	<b>Name of the plan at the date of its termination</b>
24480	Régime de retraite des employés syndiqués de Stadacona
26552	Régime complémentaire de retraite des employés syndiqués d'usine de F.F. Soucy
30735	Régime complémentaire de retraite des employés syndiqués de bureau de F.F. Soucy
31765	Régime de retraite des employés syndiqués de PML

3020

Gouvernement du Québec

**O.C. 1031-2013, 9 October 2013**

Courts of Justice Act  
(chapter T-16)

Rates of contribution of municipalities to the pension plans provided for in Parts V.1 and VI of the Courts of Justice Act in respect of judges of the Municipal Courts to whom the plans apply

WHEREAS, under the third paragraph of section 246.26 of the Courts of Justice Act (chapter T-16), with respect to the judges of Municipal Courts to whom the pension plans provided for in Part V.1 or VI of the Act applies, the cost of those plans is, except contributions paid by those judges to the pension plan provided for in Part V.1 and contributions paid by those judges for the years 1979 to 1989 to the equivalent pension plan in force in the municipality, borne by each municipality, respectively;

WHEREAS the rates of contribution of municipalities to those pension plans were fixed on 1 January 2011 by Order in Council 264-2011 dated 23 March 2011;

WHEREAS, under the first paragraph of section 246.26 of the Courts of Justice Act, at least once every three years, the Commission administrative des régimes de