

**57.** This Regulation comes into force on 1 July 2014.

**(SCHEDULE A)**

(s. 29)

**DECLARATION OF THE MEMBER**

I declare:

(1) that the total of the locked-in amounts credited to my accounts in the following pension plans:

*a)* defined contribution pension plans;

*b)* defined benefit or defined benefit-defined contribution pension plans in application of provisions similar to those of a defined contribution plan;

*c)* life income funds;

*d)* locked-in retirement accounts;

*e)* voluntary retirement savings plans governed by the Voluntary Retirement Savings Plans Act (2013, chapter 26),

is \$ \_\_\_\_\_;

(2) that the total is based on the most recent information that I have;

(3) that the said information is less than 18 months old.

(Signature) \_\_\_\_\_ (Date) \_\_\_\_\_

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Gouvernement du Québec

**O.C. 500-2014, 11 June 2014**

Supplemental Pension Plans Act  
(chapter R-15.1)

**Supplemental pension plans  
— Amendment**

CONCERNING the Regulation to amend the Regulation respecting supplemental pension plans

WHEREAS, under subparagraphs 4 and 14 of the first paragraph of section 244 of the Supplemental Pension Plans Act (chapter R-15.1), the Régie des rentes du Québec may, by regulation:

— determine, for the purposes of section 92, under what conditions a pension may be replaced, the terms and conditions of the replacement pension contract and the methods, assumptions, rules or factors applicable in computing the maximum annual amount of pension;

— prescribe the fees payable for the financing of expenses incurred by the Régie for the administration of the Supplemental Pension Plans Act and its regulations;

WHEREAS, under the fifth paragraph of that section, the regulations of the Régie shall be submitted to the Government for approval;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting supplemental pension plans was published, with a written notice that it could be submitted for approval to the Government on the expiry of 45 days following its publication, in Part 2 of the *Gazette officielle du Québec* of 12 March 2014;

WHEREAS it is expedient to approve the amended Regulation;

WHEREAS, on 16 May 2014, the Régie adopted the Regulation to amend the Regulation respecting supplemental pension plans;

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

THAT the Regulation to amend the Regulation respecting supplemental pension plans, attached hereto, be approved.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

**Regulation to amend the Regulation  
respecting supplemental pension plans**

Supplemental Pension Plans Act  
(chapter R-15.1, s. 244, 1st par., subpar. 4 and 14)

**1.** Section 13 of the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6) is amended by replacing, in paragraph 2, “\$1,000 to which is added \$5.95 for each active plan member on the date of the application” with “\$1,500”.

**2.** Section 13.0.1 of the Regulation is amended by replacing, in the second paragraph, “\$4.50” with “\$5.00”.

**3.** Section 13.0.2 of the Regulation is amended

(1) by striking out “2,” in the first paragraph after “under paragraph”;

(2) by striking out “the first paragraph of” in the first paragraph after “of section 13 or pursuant to”.

**4.** Section 16.2 of the Regulation is amended by inserting, after “created by law” in element W of the formula provided for in the first paragraph, “from the locked-in account of a voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) or the locked-in account of an equivalent voluntary retirement savings plan emanating from a legislative authority other than the Parliament of Québec and offering temporary variable payments”.

**5.** Section 19 of the Regulation is amended

(1) by inserting after “2,” “2.1, 2.2,” in subparagraph 0.1;

(2) by inserting after “2,” “2.1, 2.2,” in subparagraph 7.

**6.** Section 20 of the Regulation is amended by inserting after “life income fund” in element C of the formula provided for in the first paragraph, “or the locked-in account of a voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**7.** Section 20.3 of the Regulation is amended by inserting, after “life income fund of the purchaser” in element C of the formula provided for in subparagraph 2 of the first paragraph, “, or from a locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**8.** Section 20.4 of the Regulation is amended

(1) by adding, in element T of the formula provided for in subparagraph 2 of the first paragraph, the following subparagraph:

“(c) the total of the amounts that the member has determined or that he must determine for the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act for the maximum temporary variable payments for the current fiscal year.”;

(2) by adding, after “life income fund of the purchaser” in subparagraph 2 of the second paragraph, “, or from a locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**9.** Section 22.2 of the Regulation is amended by inserting, after “in their entirety from a life income fund of a given purchaser”, “, or from the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**10.** Section 24 of the Regulation is amended

(1) by adding, in subparagraph 2 of the first paragraph, “, or from the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”;

(2) by inserting, after “life income fund of the purchaser” in subparagraph 7, “, or from the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**11.** Section 24.1 of the Regulation is amended

(1) by inserting in the part preceding paragraph 1, after “life income fund of the purchaser”, “, or from the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”;

(2) by inserting, after “life income fund of the purchaser” in paragraph 1, “, or from the locked-in account of his voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act and offering variable payments”.

**12.** Section 28 of the Regulation is amended

(1) by inserting, after paragraph 2, the following:

“(2.1) the locked-in account of a voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act;

“(2.2) the locked-in account of an equivalent voluntary retirement savings plan emanating from a legislative authority other than the Parliament of Québec, provided the member joins that plan as part of his employment.”;

(2) by inserting “or the not locked-in account of a voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act” in paragraph 3 after “registered retirement savings plan”.

**13.** Section 29 of the Regulation is amended

(1) by inserting “2.1, 2.2,” after “2,” in subparagraph 1 of the second paragraph;

(2) by inserting “2.1, 2.2,” after “2,” in subparagraph 8 of the second paragraph.

**14.** Section 30 of the Regulation is amended by inserting “2.1, 2.2,” after “2,” in paragraph 1;

**15.** Section 31 of the Regulation is amended by inserting “2.1, 2.2,” after “2,” in paragraph 1.

**16.** Section 31.1 of the Regulation is amended by inserting “2.1, 2.2,” after “2,” in the first paragraph.

**17.** Section 50 of the Regulation is amended by inserting “2.1, 2.2,” after “paragraph” in subparagraph 1 of the first paragraph.

**18.** Schedule 0.2 of the Regulation is amended

(1) by replacing the word “sums” in the part of paragraph 1 that precedes subparagraph *a* with “locked-in amounts”;

(2) by adding, after subparagraph *e* of paragraph 1, the following subparagraph:

“(f) the voluntary retirement savings plans governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1),”.

**19.** Schedule 0.3 of the Regulation is amended

(1) by inserting “and temporary variable payments” in paragraph 2 after “temporary pensions”;

(2) by inserting, in paragraph 2:

“(c) the voluntary retirement savings plans governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) or an equivalent voluntary retirement savings plan emanating from a legislative authority other than the Parliament of Québec”.

**20.** Schedule 0.4 of the Regulation is amended by adding, after paragraph 3, the following:

“(4) that the overall total maximum temporary variable payments that I have determined for the locked-in accounts of my voluntary retirement savings plans governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1), excluding the one for which I am making this declaration, is \$ \_\_\_\_\_.”.

**21.** Schedule 0.8 of the Regulation is amended by inserting, after “of my life income funds” in paragraph 2, “and the locked-in accounts of my voluntary retirement savings plans governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) and offering temporary variable payments”.

**22.** Schedule 0.9 of the Regulation is amended by inserting, after “or indirectly from a life income fund established by a contract”, “; or from the locked-in account of a voluntary retirement savings plan governed by the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) and offering variable payments”.

**23.** This Regulation comes into force on 1 July 2014. However

(1) section 2 of this Regulation has effect with regard to the fiscal year ending after 30 December 2018;

(2) paragraph 2 of section 3 of this Regulation applies to the fiscal year ending after 30 December 2019.

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