

## Regulations and other Acts

Gouvernement du Québec

### O.C. 1136-2014, 17 December 2014

An Act respecting the Pension Plan  
of Management Personnel  
(chapter R-12.1)

#### **Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act — Amendments**

Amendments to the Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of section 108 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Government may, with respect to classes of employees designated under the first paragraph of section 23 of the Act, establish a plan that provides for supplementary benefits payable from the date of retirement and may also provide in the plan for the payment of benefits to the spouses of such employees;

WHEREAS the Government made the Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel (R-12.1, r. 3);

WHEREAS it is expedient to amend the Provisions;

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

THAT the amendments to the Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel, attached to this Order in Council, be made;

THAT the amendments come into force on the date on which the Order in Council making the amendments is made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

#### **Amendments to the Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel**

An Act respecting the Pension Plan  
of Management Personnel  
(chapter R-12.1, s. 208, 1st par.)

**1.** The Provisions respecting the determination of supplementary benefits in respect of certain classes of employees under section 208 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 3) are amended in section 3 by replacing “in accordance with the provisions of the former pension plan and section 27” in subparagraph 6 of the first paragraph by “under section 26”.

**2.** Section 7 is amended by replacing “1 to 4 and 6” by “1 to 4, 5.1 and 6”.

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Gouvernement du Québec

### O.C. 1137-2014, 17 December 2014

An Act respecting the Pension Plan  
of Management Personnel  
(chapter R-12.1)

#### **Special provisions in respect of classes of employees designated under section 23 of the Act — Amendments**

Amendments to the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel

WHEREAS, under the first paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), notwithstanding any inconsistent provision of the Act, except the provisions of Chapter VIII, the Government may establish special provisions with respect to classes of employees it designates;

WHEREAS the Government made the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2);

WHEREAS it is expedient to amend the provisions;

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

THAT the amendments to the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel, attached to this Order in Council, be made;

THAT the amendments come into force on the date on which the Order in Council making the amendments is made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

### **Amendments to the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel**

An Act respecting the Pension Plan of Management Personnel  
(chapter R-12.1, s. 23, 1st par.)

**1.** The Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2) are amended in section 10 by replacing “69” by “71” everywhere it appears in the second paragraph.

**2.** Section 33 is amended by adding the following at the end: “The same applies to compensatory amount referred to in the third paragraph of section 177.1 of the Act received from employers that are not referred to in Schedule IV to the Act.”

**3.** The following is inserted after section 33:

“**33.1.** The third paragraph of section 177.1 of the Act does not apply to employees covered by the Order in Council whose employer is referred to in Schedule IV to the Act.”

**4.** Section 37 is replaced by the following:

“**37.** From 1 January following the actuarial valuation of the plan prepared in accordance with section 171 of the Act, the actuarial value of the sums transferred under section 203 of the Act must be established in accordance with the actuarial assumptions and method used for the actuarial valuation, by replacing certain assumptions by those indicated in Schedule VI.

As regards a person referred to in this Order in Council, the amount available on the date of the transfer application may not be lower than the value of the end of participation benefit that would be paid on the same date.”

**5.** Schedule II is amended by replacing “of Class 23 and higher classes” by “of Class 24 or HC6, as the case may be, and the classes respectively higher than those classes” in paragraph 13.

**6.** Schedule V is amended by striking out “For the purposes of section 16 of the Act,” in the last paragraph.

**7.** The following is added at the end:

#### **“SCHEDULE VI** (s. 37)

##### ACTUARIAL ASSUMPTIONS

(1) End of employment rates

49 years old or younger:	0.02
50 years old or older:	0.00

(2) Retirement rates

An employee whose age and years of service add up or would add up to 85 or more (criteria 85) at age 50 or older but before age 60:

— 40% at criteria 85

— 100% (of the remaining 60%) at 35 years of service or at age 65 if the employee attains that age without attaining 35 years of service

An employee who has fewer than 25 years of service at age 60 or older:

— 60% at age 60

— 100% (of the remaining 40%) at age 65

An employee who has at least 35 years of service at the time of transfer:

—70% 6 months after the transfer

—100% (of the remaining 30%) at 38 years of service

An employee who is 60 years of age or older at the time of transfer:

—40% 6 months after the transfer

—100% (of the remaining 60%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

If the last 2 criteria apply, the assumption retained is that of the criteria of 35 years of service.”.

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Gouvernement du Québec

## **O.C. 1145-2014, 17 December 2014**

An Act to promote workforce skills development and recognition (chapter D-8.3)

### **Eligible training expenditures**

#### **— Amendment**

Regulation to amend the Regulation respecting eligible training expenditures

WHEREAS, under subparagraph 1 of the first paragraph of section 20 of the Act to promote workforce skills development and recognition (chapter D-8.3), the Commission des partenaires du marché du travail may make regulations to define eligible training expenditures, and provide for exclusions, limits or deductions;

WHEREAS, under section 22 of the Act, the Regulation requires the approval of the Government;

WHEREAS the Regulation respecting eligible training expenditures (chapter D-8.3, r. 3) was made by the Government on 6 December 1995;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, on 3 December 2014, the Commission des partenaires du marché du travail made the Regulation to amend the Regulation respecting eligible training expenditures;

WHEREAS, in accordance with section 22 of the Act, the Minister of Employment and Social Solidarity obtained the opinion of the Minister of Revenue which he attached to his recommendation;

WHEREAS, under section 12 of the Regulations Act (chapter R-18.1), a draft regulation may be approved without having been published pursuant to section 8 of that Act, if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec*, if the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS, under section 13 and the second paragraph of section 18 of that Act, the reasons justifying the absence of prior publication and such coming into force must be published with the regulation;

WHEREAS, in the opinion of the Government, the urgency due to the following circumstances justifies the absence of publication as a draft Regulation and its coming into force on the date of its publication:

—The regulatory amendments must come into force before 31 December 2014 to allow employers concerned to take them into account in the final calculation of the contribution they must declare for 2014 under section 14 of the Act to promote workforce skills development and recognition;

WHEREAS it is expedient to approve the Regulation;

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

THAT the Regulation to amend the Regulation respecting eligible training expenditures, attached to this Order in Council, be approved.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

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