## **Treasury Board**

Gouvernement du Québec

### **T.B. 216996,** 8 November 2016

An Act respecting the Government and Public Employees Retirement Plan (chapter 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 (chapter R-10), the Government may, by regulation, establish, for the purposes of sections 25, 115.1, 115.10.1, 115.10.4 and 115.10.6, 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, 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 section 36.1.8 of the Act, the adjusted pensionable salary for a calendar year, used to compute the annualized pensionable salary of an employee who holds pensionable employment under the plan for which the basis of remuneration is 200 days, is based on the school calendars for the period during which the employee participated in the plan during the two parts of a school year in the calendar year. The salary is determined using the formula provided therein;

WHEREAS, under subparagraph 6.2 of the first paragraph of section 134 of the Act, the Government may, by regulation, determine, for the purposes of section 36.1.8, the method of establishing the annual basic salary of certain employees whose conditions of employment offer a mode of remuneration that is not established with reference to such a salary;

WHEREAS, under sections 73.1 to 73.7 of the Act, certain employees are entitled to additional benefits;

WHEREAS, under section 73.4 of the Act, the pension amounts added under sections 73.1 and 73.2 must be consistent with the limits prescribed by regulation, if not, the amounts are to be adjusted in the manner prescribed in the regulation;

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

WHEREAS the Government made the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) by Order in Council 1845 -88 dated 14 December 1988;

WHEREAS section 8.3 of the Regulation provides that, for the purposes of the second paragraph of sections 25, 115.1, 115.10.1, 115.10.4 and the third paragraph of section 115.10.6 of the Act respecting the Government and Public Employees Retirement Plan, the amount required of the employee to pay the cost of redemption is established in accordance with the tariff in Schedule 0.I to the Regulation;

WHEREAS section 10.4 of the Regulation provides the number of hours used to establish the annual basic salary of an employee who holds pensionable employment for which the basis of remuneration is 200 days;

WHEREAS section 12.5 of the Regulation provides definitions for the elements in the formulas used to establish the limits not to be exceeded by the added pension amounts and the terms and conditions for adjusting the amounts when they exceed the limits;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under the first paragraph of section 134 of the Act, the Government exercises the regulatory powers provided for therein after Retraite Québec has consulted the pension committee referred to in section 163;

WHEREAS, under section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor is to exercise, after consulting the Minister of Finance, 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 required consultations have taken place;

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 hereby made.

MARIE-CLAUDE RIOUX, La greffière du 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 (chapitre R-10, s. 134, 1st par., subpars. 4.2, 6.2 and 9.1)

- **1.** The Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) is amended in section 10.4
  - (1) by inserting the following before paragraph 1:
- "(0.1) 720, in the case of a teacher in vocational training;";
- (2) by striking out "or vocational training" in paragraph 1.
- **2.** Section 12.5 is amended in the definition of "N<sub>L</sub>" by replacing "35" by "38" and "2010, without exceeding 38" by "2016, without exceeding 40".
- **3.** Schedule 0.I is amended
  - (1) by replacing the table in section 1 by the following:

	Period of service covered by the redemption		
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
18	11.7%	9.2%	10.2%
19	12.0%	9.4%	10.5%
20	12.2%	9.6%	10.6%
21	12.5%	9.8%	10.9%

	Period of service covered by the redemption		
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
22	12.7%	10.0%	11.1%
23	12.9%	10.2%	11.3%
24	13.1%	10.4%	11.5%
25	13.4%	10.6%	11.7%
26	13.7%	10.9%	12.0%
27	14.0%	11.1%	12.3%
28	14.3%	11.4%	12.6%
29	14.5%	11.6%	12.8%
30	14.7%	11.7%	12.9%
31	14.8%	11.8%	13.0%
32	14.8%	11.8%	13.0%
33	14.8%	11.9%	13.1%
34	14.9%	11.9%	13.1%
35	15.0%	12.0%	13.2%
36	15.1%	12.1%	13.3%
37	15.2%	12.2%	13.4%
38	15.4%	12.4%	13.6%
39	15.6%	12.5%	13.8%
40	15.9%	12.8%	14.0%
41	16.3%	13.1%	14.4%
42	16.7%	13.4%	14.7%
43	17.1%	13.7%	15.1%
44	17.6%	14.1%	15.5%
45	18.0%	14.5%	15.9%
46	18.5%	14.8%	16.3%
47	18.8%	15.1%	16.6%
48	19.2%	15.4%	16.9%
49	19.5%	15.6%	17.2%
50	19.9%	16.0%	17.6%
51	20.4%	16.4%	18.0%
52	21.0%	16.9%	18.6%
53	21.7%	17.4%	19.2%

Age of the employee on the date the employee on is received	After 31 December 1999  6.00% 6.15% 6.30% 6.40% 6.45% 6.50% 6.55% 6.65% 6.60% 6.65%
55         22.4%         18.0%         19.8%         27         7.00%         5.55%           56         23.1%         18.6%         20.5%         28         7.15%         5.70%           57         23.5%         19.0%         20.9%         29         7.25%         5.80%           58         23.6%         19.1%         21.0%         30         7.35%         5.85%           59         23.6%         19.2%         21.1%         31         7.40%         5.90%           60         23.1%         18.9%         20.7%         32         7.40%         5.90%           61         22.7%         18.6%         20.3%         33         7.40%         5.95%           62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38	6.15% 6.30% 6.40% 6.45% 6.50% 6.55% 6.65% 6.60% 6.70%
56         23.1%         18.6%         20.5%         28         7.15%         5.70%           57         23.5%         19.0%         20.9%         29         7.25%         5.80%           58         23.6%         19.1%         21.0%         30         7.35%         5.85%           59         23.6%         19.2%         21.1%         31         7.40%         5.90%           60         23.1%         18.9%         20.7%         32         7.40%         5.90%           61         22.7%         18.6%         20.3%         33         7.40%         5.95%           62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39	6.30% 6.40% 6.45% 6.50% 6.50% 6.55% 6.65% 6.60% 6.65%
57         23.5%         19.0%         20.9%         29         7.25%         5.80%           58         23.6%         19.1%         21.0%         30         7.35%         5.85%           59         23.6%         19.2%         21.1%         31         7.40%         5.90%           60         23.1%         18.9%         20.7%         32         7.40%         5.90%           61         22.7%         18.6%         20.3%         33         7.40%         5.95%           62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39         7.80%         6.25%           68         19.4%         16.5%         17.4%         41	6.40% 6.45% 6.50% 6.50% 6.55% 6.60% 6.65% 6.70%
58         23.6%         19.1%         21.0%         30         7.35%         5.85%           59         23.6%         19.2%         21.1%         31         7.40%         5.90%           60         23.1%         18.9%         20.7%         32         7.40%         5.90%           61         22.7%         18.6%         20.3%         33         7.40%         5.95%           62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39         7.80%         6.25%           68         19.4%         16.5%         17.8%         40         7.95%         6.40%           69         19.0%         16.2%         17.4%         41	6.45% 6.50% 6.50% 6.55% 6.60% 6.65% 6.70%
59         23.6%         19.2%         21.1%         31         7.40%         5.90%           60         23.1%         18.9%         20.7%         32         7.40%         5.90%           61         22.7%         18.6%         20.3%         33         7.40%         5.95%           62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39         7.80%         6.25%           68         19.4%         16.5%         17.8%         40         7.95%         6.40%           69         19.0%         16.2%         17.4%         41         8.15%         6.55%           (2) by replacing the table in section 2 by the following:         42         8.35%	6.50% 6.50% 6.55% 6.55% 6.60% 6.65%
60 23.1% 18.9% 20.7% 32 7.40% 5.90% 61 22.7% 18.6% 20.3% 33 7.40% 5.95% 62 22.2% 18.3% 20.0% 34 7.45% 5.95% 63 21.7% 18.0% 19.6% 35 7.50% 6.00% 64 21.2% 17.7% 19.2% 36 7.55% 6.05% 65 20.8% 17.4% 18.9% 37 7.60% 6.10% 66 20.3% 17.1% 18.5% 38 7.70% 6.20% 67 19.9% 16.8% 18.1% 39 7.80% 6.25% 68 19.4% 16.5% 17.8% 40 7.95% 6.40% 69 19.0% 16.2% 17.4% 41 8.15% 6.55% 69 19.0% 16.2% 17.4% 41 8.25% 6.85% 69 19.0% 17.5% 17.4% 41 8.25% 6.85% 69 19.0% 17.4% 41 8.25% 6.85%	6.50% 6.55% 6.55% 6.60% 6.65% 6.70%
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62         22.2%         18.3%         20.0%         34         7.45%         5.95%           63         21.7%         18.0%         19.6%         35         7.50%         6.00%           64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39         7.80%         6.25%           68         19.4%         16.5%         17.8%         40         7.95%         6.40%           69         19.0%         16.2%         17.4%         41         8.15%         6.55%           (2) by replacing the table in section 2 by the following:         Period of service covered by the redemption         45         9.00%         7.25%           Age of the Prior to After After After After After After         46         9.25%         7.40%	6.55% 6.60% 6.65% 6.70%
63 21.7% 18.0% 19.6% 35 7.50% 6.00% 64 21.2% 17.7% 19.2% 36 7.55% 6.05% 65 20.8% 17.4% 18.9% 37 7.60% 6.10% 66 20.3% 17.1% 18.5% 38 7.70% 6.20% 67 19.9% 16.8% 18.1% 39 7.80% 6.25% 68 19.4% 16.5% 17.8% 40 7.95% 6.40% 69 19.0% 16.2% 17.4% 41 8.15% 6.55% 72 42 8.35% 6.70% 43 8.55% 6.85% (2) by replacing the table in section 2 by the following:  Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%	6.60% 6.65% 6.70%
64         21.2%         17.7%         19.2%         36         7.55%         6.05%           65         20.8%         17.4%         18.9%         37         7.60%         6.10%           66         20.3%         17.1%         18.5%         38         7.70%         6.20%           67         19.9%         16.8%         18.1%         39         7.80%         6.25%           68         19.4%         16.5%         17.8%         40         7.95%         6.40%           69         19.0%         16.2%         17.4%         41         8.15%         6.55%           (2) by replacing the table in section 2 by the following:         42         8.35%         6.70%           43         8.55%         6.85%           44         8.80%         7.05%           Age of the Prior to After	6.65% 6.70%
65 20.8% 17.4% 18.9% 37 7.60% 6.10% 66 20.3% 17.1% 18.5% 38 7.70% 6.20% 67 19.9% 16.8% 18.1% 39 7.80% 6.25% 68 19.4% 16.5% 17.8% 40 7.95% 6.40% 69 19.0% 16.2% 17.4% 41 8.15% 6.55%  ""; 42 8.35% 6.70% 43 8.55% 6.85%  (2) by replacing the table in section 2 by the following:  Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%	6.70%
66 20.3% 17.1% 18.5% 38 7.70% 6.20% 67 19.9% 16.8% 18.1% 39 7.80% 6.25% 68 19.4% 16.5% 17.8% 40 7.95% 6.40% 69 19.0% 16.2% 17.4% 41 8.15% 6.55%  ""; 42 8.35% 6.70% 43 8.55% 6.85%  (2) by replacing the table in section 2 by the following:  Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%	
67 19.9% 16.8% 18.1% 39 7.80% 6.25% 68 19.4% 16.5% 17.8% 40 7.95% 6.40% 69 19.0% 16.2% 17.4% 41 8.15% 6.55%  "; 42 8.35% 6.70% 43 8.55% 6.85%  (2) by replacing the table in section 2 by the following:  Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%	
68         19.4%         16.5%         17.8%         40         7.95%         6.40%           69         19.0%         16.2%         17.4%         41         8.15%         6.55%           (2) by replacing the table in section 2 by the following:         42         8.35%         6.85%           43         8.55%         6.85%           44         8.80%         7.05%           Age of the Prior to After Prior to After Af	6.80%
69 19.0% 16.2% 17.4% 41 8.15% 6.55%  "; 42 8.35% 6.70%  43 8.55% 6.85%  (2) by replacing the table in section 2 by the following: 44 8.80% 7.05%  Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%	6.90%
(2) by replacing the table in section 2 by the following:    42   8.35%   6.70%     43   8.55%   6.85%     44   8.80%   7.05%     45   9.00%   7.25%     46   9.25%   7.40%     47   8.35%   6.70%     48   8.55%   6.85%     49   8.80%   7.05%     40   8.35%   6.70%     41   8.80%   7.05%     42   8.35%   6.70%     43   8.55%   6.85%     44   8.80%   7.05%     45   9.00%   7.25%     46   9.25%   7.40%     47   8.35%   6.70%     48   8.55%   6.85%     49   8.80%   7.05%     40   8.35%   6.70%     41   8.80%   7.05%     42   8.35%   6.70%     43   8.55%   6.85%     44   8.80%   7.05%     45   8.35%   6.85%     46   8.80%   7.05%     47   8.80%   7.05%     48   8.80%   7.05%     49   8.80%   7.05%     40   8.80%   7.05%     40   8.80%   7.05%     41   8.80%   7.05%     42   8.35%   6.85%     43   8.55%   6.85%     44   8.80%   7.05%     45   8.80%   7.05%     46   9.25%   7.40%     47   8.80%   7.05%     48   8.80%   7.05%     49   8.80%   7.05%     40   8.	7.00%
(2) by replacing the table in section 2 by the following:    43	7.20%
(2) by replacing the table in section 2 by the following:    Period of service covered by the redemption   45   9.00%   7.25%	7.35%
Period of service covered by the redemption 45 9.00% 7.25%  Age of the Prior to After After 46 9.25% 7.40%  Applying on 1 July 1982 30 June 1982 31 December 1999	7.55%
Age of the Prior to After After 46 9.25% 7.40%	7.75%
amployee on 1 July 1082 30 June 1082 31 December 1000	7.95%
employee on 1 July 1982 30 June 1982 31 December 1999	8.15%
the date the and prior to 47 9.40% 7.55%	8.30%
application for 1 January 2000 48 9.60% 7.70%	8.45%
redemption 49 9.75% 7.80% is received	8.60%
18 5.85% 4.60% 5.10% 50 9.95% 8.00%	8.80%
19 6.00% 4.70% 5.25% 51 10.20% 8.20%	9.00%
20 6.10% 4.80% 5.30% 52 10.50% 8.45%	9.30%
21 6.25% 4.90% 5.45% 53 10.85% 8.70%	9.60%
22 6.35% 5.00% 5.55% 54 11.05% 8.85%	9.80%
23 6.45% 5.10% 5.65% 55 11.20% 9.00%	9.90%
24 6.55% 5.20% 5.75% 56 11.55% 9.30%	10.25%
25 6.70% 5.30% 5.85% 57 11.75% 9.50%	10.45%

	Period of service covered by the redemption		the redemption
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982 and prior to 1 January 2000	After 31 December 1999
58	11.80%	9.55%	10.50%
59	11.80%	9.60%	10.55%
60	11.55%	9.45%	10.35%
61	11.35%	9.30%	10.15%
62	11.10%	9.15%	10.00%
63	10.85%	9.00%	9.80%
64	10.60%	8.85%	9.60%
65	10.40%	8.70%	9.45%
66	10.15%	8.55%	9.25%
67	9.95%	8.40%	9.05%
68	9.70%	8.25%	8.90%
69	9.50%	8.10%	8.70%

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

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	Period of service cove	Period of service covered by the redemption		
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982		
18	4.88%	4.60%		
19	5.00%	4.70%		
20	5.08%	4.80%		
21	5.21%	4.90%		
22	5.29%	5.00%		
23	5.38%	5.10%		
24	5.46%	5.20%		
25	5.58%	5.30%		
26	5.71%	5.45%		

	Period of service covered by the redemption		
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982	
27	5.83%	5.55%	
28	5.96%	5.70%	
29	6.04%	5.80%	
30	6.13%	5.85%	
31	6.17%	5.90%	
32	6.17%	5.90%	
33	6.17%	5.95%	
34	6.21%	5.95%	
35	6.25%	6.00%	
36	6.29%	6.05%	
37	6.33%	6.10%	
38	6.42%	6.20%	
39	6.50%	6.25%	
40	6.63%	6.40%	
41	6.79%	6.55%	
42	6.96%	6.70%	
43	7.13%	6.85%	
44	7.33%	7.05%	
45	7.50%	7.25%	
46	7.71%	7.40%	
47	7.83%	7.55%	
48	8.00%	7.70%	
49	8.13%	7.80%	
50	8.29%	8.00%	
51	8.50%	8.20%	
52	8.75%	8.45%	
53	9.04%	8.70%	
54	9.21%	8.85%	
55	9.33%	9.00%	
56	9.63%	9.30%	
57	9.79%	9.50%	
	7.1770	7.5070	

	Period of service cove	Period of service covered by the redemption		
Age of the employee on the date the application for redemption is received	Prior to 1 July 1982	After 30 June 1982		
58	9.83%	9.55%		
59	9.83%	9.60%		
60	9.63%	9.45%		
61	9.46%	9.30%		
62	9.25%	9.15%		
63	9.04%	9.00%		
64	8.83%	8.85%		
65	8.67%	8.70%		
66	8.46%	8.55%		
67	8.29%	8.40%		
68	8.08%	8.25%		
69	7.92%	8.10%		

**4.** This Regulation comes into force on 1 January 2017, except section 3, which comes into force on 1 April 2017.

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Gouvernement du Québec

## **T.B. 216997,** 8 November 2016

An Act respecting the Government and Public Employees Retirement Plan (chapter R-10)

# Application of Title IV.2 of the Act —Amendment

Regulation to amend the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan

WHEREAS, under subparagraph 3 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Government may, by regulation, determine measures designed to encourage retirement, and in particular measures designed to anticipate the payment of certain pension benefits;

WHEREAS the Government made the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 4) by Order in Council 690-96 dated 12 June 1996;

WHEREAS section 11 of that Regulation provides for the establishment of the annual amount of a deferred pension under the Government and Public Employees Retirement Plan payment of which is anticipated;

WHEREAS section 15.1 of that Regulation provides for the establishment of the annual amount of a deferred pension under the Pension Plan of Management Personnel payment of which is anticipated;

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under the first paragraph of section 215.17 of the Act respecting the Government and Public Employees Retirement Plan, government regulations under Title IV.2 are to be made after Retraite Québec has consulted with the pension committees referred to in section 163 of the Act, section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1);

WHEREAS, in accordance with section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor is to exercise, after consulting the Minister of Finance, 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 required consultations have taken place, except the consultation of the committee referred to in section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, since the proposed amendments do not apply to the members of the Pension Plan of Peace Officers in Correctional Services;

#### THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation respecting the application of Title IV.2 of the Act respecting the Government and Public Employees Retirement Plan, attached hereto, is hereby made.

MARIE-CLAUDE RIOUX, La greffière du Conseil du trésor