

The draft Regulation makes a consequential amendment to sections 2 and 3 of the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age (chapter C-25.1, r. 3). That amendment makes the costs currently prescribed in the Regulation for fines from \$50 to \$100 applicable to fines from \$50 to \$750.

Study of the matter shows that the amendments will have no financial impact on enterprises, including small and medium-sized businesses.

Further information on the draft Regulation may be obtained by contacting Marc Lahaie, Ministère de la Justice, 1200, route de l'Église, 7^e étage, Québec (Québec) G1V 4M1; telephone: 418 644-7700, extension 20174; fax: 418 644-9968; email: marc.lahaie@justice.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Justice at the following address: 1200, route de l'Église, 9^e étage, Québec (Québec) G1V 4M1.

STÉPHANIE VALLÉE,
Minister of Justice

Regulation to amend the Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age

Code of Penal Procedure
(chapter C-25.1, art. 367, pars. 2, 3, and 14)

1. The Regulation respecting certain court costs in penal matters applicable to persons under 18 years of age (chapter C-25.1, r. 3) is amended in section 2 by replacing “\$100” in subparagraph *c* of paragraph 6 by “\$750”.

2. Section 3 is amended

(1) by replacing “\$100” in subparagraph *c* of paragraph 1 by “\$750”;

(2) by replacing “\$100” in subparagraph *c* of paragraph 2 by “\$750”.

3. This Regulation comes into force on the date of coming into force of sections 2, 4 and 19 of the Act mainly to make the administration of justice more efficient and fines for minors more deterrent (2015, chapter 26).

102911

Draft Regulation

Supplemental Pension Plans Act
(chapter R-15.1)

Exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the draft Regulation to amend the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation amends, in particular, certain funding rules that apply to member-funded pension plans as well as the rules concerning the indexation of retirees' pensions and the use of surplus assets.

The draft Regulation does not have a negative impact on businesses, particularly on small businesses.

Further information may be obtained from Mr. Benoit Saucier, Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3 (telephone: 418 643-8282; fax: 418 643-7421; email: benoit.saucier@retraitequebec.gouv.qc.ca).

Any person wishing to comment on the draft Regulation is asked to send his or her comments in writing before the expiry of the 45-day period mentioned above to Mr. Michel Després, President and Chief Executive Officer of Retraite Québec, Place de la Cité, 2600, boulevard Laurier, 5^e étage, Québec (Québec) G1V 4T3. Comments will be forwarded by Retraite Québec to the Minister of Finance, who is responsible for the application of the Supplemental Pension Plans Act (chapter R-15.1).

CARLOS LEITÃO,
Minister of Finance

Regulation to amend the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act

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

1. Section 64.1 of the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 7) is amended:

(1) by adding, at the end “, with the exception of sections 198, 210.1 and 240.3, and of section 14 of the Regulation respecting supplemental pension plans (chapter R 15.1, r. 6).”;

(2) by adding the following paragraph at the end:

“The first paragraph of section 199.1 of the Act applies where the employer has not had active members in its employ for 12 months.”.

2. Section 65 is amended by replacing paragraph 6 with the following:

“(6) it provides that, for the purpose of respecting taxation rules, surplus assets may be appropriated to the payment of a contribution.”;

3. Section 69 is amended:

(1) by inserting, after paragraph 5, the following:

(5.1) section 84, by replacing the first paragraph with the following paragraph:

“The additional pension shall be determined on the basis of the actuarial assumptions used in verifying the funding of a plan for the purpose of its most recent actuarial valuation.”;

(2) by inserting, after paragraph 7, the following:

(7.1) section 105, by replacing the first paragraph with the following paragraph:

“The amount of the pension paid under a pension plan governed by this Act and purchased with amounts transferred, even otherwise than under this chapter, shall be determined on the basis of the actuarial assumptions used in verifying the funding of a plan for the purpose of its most recent actuarial valuation.”;

(3) by inserting, after paragraph 9, the following:

(9.1) section 126, by inserting, after each occurrence of “fully funded”, “without taking into consideration the assumption concerning indexation provided for in paragraph 8 of section 69 the Regulation respecting the exemption of certain categories of pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 7).”.

4. Section 71 is amended by striking out “and solvent” in subparagraph 3 of subparagraph *b* of paragraph 6.

5. Section 74 is amended:

(1) by replacing, “section 199” in subparagraph 3 of the second paragraph by “sections 199 and 199.1”;

(2) by adding, after subparagraph 3 of the second paragraph, the following paragraphs:

“(4) the amendment concerns the adjustment of the benefit provided for under section 86 and fully meets the conditions provided for under the plan;

“(5) the amendment does not involve additional obligations for the plan or the appropriation of surplus assets.”.

6. Section 75 is amended:

(1) by striking out, in the third paragraph, “and solvent”;

(2) by replacing, in the fifth paragraph, “first paragraph expressed their opposition in accordance with the third paragraph” by “second paragraph expressed their opposition in accordance with the fourth paragraph”;

(3) by replacing “subparagraph 2 or 3” in the sixth paragraph by “subparagraphs 2 to 5”.

7. Section 76 is amended by replacing, in the first paragraph, “the coming into force of the amendment for which an application for registration is made will not result in an insufficiency of assets in the fund of the plan that would prevent the plan from remaining fully funded and solvent” by “the requested amendment is in accordance with section 85”.

8. Section 78 is replaced by the following:

“**78.** No more than 30 days after the date on which the report on the actuarial valuation is produced, the pension committee shall inform the active members of any ensuing change to the member contribution. To do so, a notice is sent to each accredited association representing members

as well as to each member not represented by such an association informing them that the change will take effect without further consultation according to the conditions provided for in the second paragraph of section 80.

However, a plan may provide that the active members can elect to have the pension credit adjusted in lieu of a change to the contribution rate. In such a case, the notice provided for in the first paragraph must indicate that the members must express their opinion on the proposed change to the member contribution and that the pension credit is to be adjusted accordingly for each accredited association or each group of unrepresented members that does not accept the proposal; the rules concerning consultations provided for in section 74 or 75 apply, with the necessary modifications.

The amendments to be made to the plan further to the decision of the active members are made without further consultation.”

9. Section 79 is replaced by the following:

“**79.** An active member shall, in each fiscal year of the pension plan, pay the member contribution which, added to the employer contribution and the contributions of the other active members, is equal to the sum of the current service contribution determined in accordance with sections 124 and 125 of the Act and any amortization amounts established in application of section 90.”

10. Section 80 is replaced by the following:

“**80.** The member contribution and the amortization payment are paid in equal instalments, at the frequency provided for under the plan. The instalments may represent an hourly rate or a proportion of the remuneration. The rate or proportion shall be uniform unless it is established using a variable authorized by Retraite Québec.

Where the member contribution is not determined at the beginning of the fiscal year, the member shall continue to pay the contribution fixed for the preceding year. Any variation in the amount of the monthly payments established by an actuarial valuation of the pension plan takes effect as of the first day of the fiscal year following the one for which the contribution is calculated.”

11. Section 83 is amended:

- (1) by striking out the first and second paragraphs;
- (2) by striking out “thus determined” in the third paragraph.

12. Section 84 is amended by replacing “paragraph 3” in the second sentence of the second paragraph by “paragraph 1 or 3”.

13. Section 85 is replaced by the following:

“**85.** Except where an amendment has been made mandatory by the application of a new legislative or regulatory provision giving no latitude, a plan amendment that increases the plan’s commitments may not come into force unless the plan remains fully funded in the case of an amendment provided for in the first paragraph of section 86 or, in the case of any other amendment, unless the plan remains fully funded and solvent, once the commitments resulting from the amendment are taken into account.

For the purposes of an amendment provided for in the first paragraph of section 86, a plan is considered fully funded without taking into account the indexation assumption provided for in paragraph 8 of section 69.”

14. Section 86 of the Regulation is amended:

- (1) by replacing the first paragraph by the following:

“A pension plan may, subject to section 85, be amended so that the pension of each of the members and beneficiaries is adjusted according to the Consumer Price Index for Canada; that adjustment cannot be less than 0% or greater than 4%. The conditions under which such a provision may be applied must be provided for under the plan.”;

- (2) by replacing the fourth paragraph by the following:

The adjustment to the benefits of the members and beneficiaries that is provided for under the plan must be carried out in its entirety before the surplus assets are used for:

- (1) any amendment increasing the benefits of the members and beneficiaries;
- (2) any allocation of a portion of the surplus to the payment of member contributions.

Where applicable, the plan must remain fully funded and solvent so that the surplus assets may be used for such purposes.”

15. Section 88 is revoked.

16. Section 90 is amended by replacing the first paragraph by the following:

“The amortization amounts to be paid in connection with an unfunded actuarial liability shall, for each fiscal year or part of a fiscal year of the pension plan included in the amortization period, be allocated subject to the terms and conditions prescribed by the plan text.”.

17. Section 92 is revoked.

18. Section 93 is amended by replacing “236 and 237” by “210.1, 236 and 237”.

19. 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 31 December 2016.

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