application for a statement must be accompanied with a certificate of civil union and written confirmation from a notary to the effect that the spouses in a civil union have undertaken a joint procedure for the dissolution of their civil union or, as the case may be, the joint declaration dissolving the civil union and the notarized transaction contract, or a copy of the application for an annulment or dissolution of civil union.

- 2.2. For the purposes of subparagraph 3 of the first paragraph of section 2 and sections 3, 4 and 6 of Schedule I of the Order in Council respecting the partition and assignment of benefits accrued under the supplementary benefits plan in respect of classes of employees designated under section 220.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 6), as it applies to the Pension Plan of Management Personnel, the term "period of the marriage" is considered to mean "period of the marriage or civil union".
- **2.3.** For the purposes of section 8 of Schedule I of the Order in Council respecting the partition and assignment of benefits accrued under the supplementary benefits plan in respect of classes of employees designated under section 220.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 6), as it applies to the Pension Plan of Management Personnel:
- (1) in the case of spouses in a civil union, the application for payment must be accompanied with the judgment of annulment or dissolution of civil union or with the joint declaration dissolving the civil union and the notarized transaction contract;
- (2) in the case of spouses referred to in the first paragraph of section 163.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the application for payment must be accompanied with the agreement between the spouses concerning partition of the benefits accrued by the employee or former employee under the supplementary benefits plan, signed before a notary or attorney or a sworn declaration signed by both spouses within 12 months following the date on which they ceased living together."
- **3.** This Regulation comes into force on (insert the date of coming into force of sections 66 and 70 of chapter 4 of the Statutes of 2018).

103466

### **Draft Regulation**

An Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)

#### Pension Plan of Peace Officers in Correctional Services

- -Partition and assignment of benefits accrued
- -Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services, appearing below, may be made by the Conseil du trésor on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to harmonize the provisions of the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2, r. 3) with the provisions set out in the Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions (2018, chapter 4) that allow spouses who are not married or in a civil union and who lived in a conjugal relationship to partition the benefits accrued by the employee or former employee under his plan as at the date on which the spouses ceased living together.

Furthermore, the draft Regulation provides for consequential amendments that take into account changes made to the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) in 2002, 2005 and 2013. It introduces into the regulatory provisions the concepts of civil union and pension credits, and years of service counted. It also makes reference to the interest rates provided for in schedules II and III of the latter Act.

Further information may be obtained from Ms. Marie-Josée Tardif, notary, Direction des affaires juridiques, Retraite Québec, 2600, boulevard Laurier, 7e étage, porte 760, Québec (Québec) G1V 4T3 (telephone: 418 657-8702; email: marie-josee.tardif@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° étage, Québec (Québec) G1V 4T3. Comments will be forwarded by Retraite Québec to the Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor.

#### PIERRE ARCAND,

Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor

# Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services

An Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2, s. 130, 1st par., subpars. 8.2 to 8.5)

An Act respecting the implementation of recommendations of the pension committee of certain public sector pension plans and amending various legislative provisions (2018, chapter 4, s. 13)

- **1.** Section 1 of the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2, r. 3) is amended:
- (1) by adding, at the beginning of subparagraph 2 of the first paragraph, "in the case of married spouses,";
- (2) by replacing "an extract from the act of marriage" in subparagraph 2 of the first paragraph with "the marriage certificate";
- (3) by inserting, after subparagraph 2 of the first paragraph, the following subparagraph:
- "(2.1) in the case of spouses in a civil union, a certificate of civil union;";
- (4) by replacing subparagraph 3 of the first paragraph with the following:
- "(3) written confirmation from a certified mediator to the effect that he or she has received a mandate within the context of family mediation or written confirmation from a notary to the effect that the spouses in a civil union have undertaken a joint procedure for the dissolution of their civil union or, as the case may be, the joint declaration dissolving the civil union and the notarized transaction

- contract, or a copy of the application for separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or payment of a compensatory allowance or, where applicable, a copy of the judgment disposing of such an application;";
- (5) by adding, at the end of the second paragraph, "in accordance with section 4 of the Act respecting Retraite Québec (chapter R-26.3)".
- **2.** The Regulation is amended by inserting, after section 1, the following:
- **"1.1.** Any application for a statement referred to in section 125.1.1 of the Act must be signed by the employee or the former employee and his spouse. The application must contain the following information and be accompanied with the following documents:
- (1) the name, address, Social Insurance Number and date of birth of the employee or former employee and of his spouse;
- (2) an attestation by the employee or former employee and his spouse that neither was married or in a civil union on the date on which they ceased living together and, where applicable, the date of the divorce or the dissolution of the civil union and the documents attesting thereto, unless those documents have already been sent to Retraite Québec;
- (3) an attestation by the employee or former employee and his spouse of the dates on which they began and ceased living together and, where applicable, proof concerning their marital residence. Furthermore, if the spouses lived in a conjugal relationship for at least one year, but not more than three years preceding the date on which they ceased living together, they must also attest that one of the situations referred to in subparagraphs 1 to 3 of the first paragraph of section 125.1.1 of the Act occurred and, where applicable, proof thereof;
- (4) the information that must be provided by the employer in his annual report, in accordance with section 188 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), for the year during which the assessment is determined up to the date set for that assessment, as well as for the previous year; that information must be certified by an authorized representative of the employer."

#### **3.** Section 2 is amended:

- (1) by inserting, after "marriage" in subparagraph 3 of the first paragraph, "or civil union,";
- (2) by striking out, in the second paragraph, "unless there is evidence to the contrary".

#### **4.** Section 3 is amended:

- (1) by inserting, after "marriage" in the second paragraph, "or civil union";
- (2) by inserting, after "credited" in the second and third paragraphs, "or counted";
- **5.** Section 4 is replaced with the following:
- "4. The years or parts of a year of service redeemed are credited or counted as a ratio of the capital paid therefor to the total capital. The years or parts of a year are deemed to be credited or counted for the period of the marriage or civil union to the extent that they were paid during that period."

#### **6.** Section 5 is amended:

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

"Where the number of years or parts of a year of service credited under the plan, in accordance with a transfer of service accrued under another plan administered by Retraite Québec or a transfer agreement entered into in accordance with section 133 of the Act, is less than the number of years or parts of a year of service credited under the initial plan and a fraction of the number of years is included in the period of the marriage or civil union, the number of years or parts of a year of service credited in accordance with the provisions of the transfer or with the transfer agreement and which are included in the period of the marriage or civil union are equal to "A" in the following formula:

$$B \times \frac{C}{D} = A$$

"B" represents the number of years or parts of a year of service credited for the purposes of the plan in accordance with the provisions of the transfer of service accrued under another plan administered by Retraite Québec or with a transfer agreement entered into in accordance with section 133 of the Act:

"C" represents the number of years or parts of a year of service accrued under the initial plan for the period of the marriage or civil union;

- "D" represents the number of years or parts of a year of service accrued under the initial plan.";
- (2) by inserting, after "in accordance with" in the second paragraph, "a transfer agreement entered into pursuant to";

- (3) by inserting "or the civil union" after "for the period of the marriage" in the second paragraph;
- (4) by replacing "comprised in the period of the marriage" in the second paragraph with "included in the period of the marriage or civil union".
- **7.** Section 6 is amended by inserting "or the civil union" after every occurrence of "marriage".
- **8.** Section 7 is replaced with the following:
- "7. Where a refund of contributions is made from the benefits accrued, the value of the benefits corresponds to the contributions paid with interest calculated in accordance with the Act and accrued to the date of their valuation as though the refund had been issued at that date. Furthermore, where the amounts paid for the purchase of a pension credit are also refunded from the benefits accrued, the amounts to be refunded must be calculated separately.

Where the benefits accrued correspond to years or parts of years of service credited under the plan other than on an actuarially equivalent basis pursuant to Subdivision 2 of Division II of Chapter II of the Act as it read on 31 December 2004, the amounts to be refunded which correspond to those years or parts of years of service must be calculated separately. The same applies to the benefits accrued for the period of the marriage or civil union."

**9.** Section 9 is amended by inserting "or the civil union" after "marriage" in the second paragraph.

#### **10.** Section 12 is amended:

- (1) by replacing paragraph 1 with the following:
- "(1) the judgement of separation from bed and board, divorce, annulment of marriage or civil union, dissolution of civil union or the payment of a compensatory allowance, unless the judgment has already been sent to Retraite Québec;";
- (2) by adding, at the end of paragraph 2, "or the joint declaration dissolving the civil union along with the notarized transaction contract";
  - (3) by inserting, after paragraph 3, the following:
- "(3.1) in the case of spouses referred to in the first paragraph of section 125.1.1 of the Act, the agreement between the spouses concerning partition of the benefits accrued by the employee or former employee under the Pension Plan of Peace Officers in Correctional Services, signed before a notary or attorney or a sworn declaration signed by both spouses within 12 months following the date on which they ceased living together;".

#### **11.** Section 13 is amended:

- (1) by replacing, in the second paragraph, "and with an identification of the annuity contract, locked-in retirement account, life income fund or, where applicable, registered retirement savings plan" with "as well as the information identifying the annuity contract, locked-in retirement account, life income fund or, where applicable, registered retirement savings plan or registered retirement income fund";
- (2) by replacing "savings plan with" in the third paragraph with "savings plan or registered retirement income fund at".

#### **12.** Section 14 is amended:

- (1) by inserting "or registered retirement income fund" in the second paragraph after "savings plan";
- (2) by adding, after the second paragraph, the following:

"Notwithstanding the first and second paragraphs, the sums are paid to the successors in the event of the spouse's death.".

- **13.** Section 15 is amended by replacing "VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)" with "III of the Act".
- **14.** Sections 16 and 17 are replaced with the following:
- **"16.** If the amount paid to the spouse results from entitlement to a refund of contributions, a differed pension or a pension credit, the benefits of the employee or former employee are established in accordance with the Act and recalculated as follows:
- (1) where the employee or former employee is entitled to a contribution refund, to the payment of an actuarial value or to the transfer of an amount under a transfer agreement entered into pursuant to section 133 of the Act, the amount of the contributions refunded, of the payment of the actuarial value or of the transfer is reduced by the sums attributed to the spouse at the date of the valuation, with interest compounded annually at a rate which is determined for each period in accordance with Schedule II of the Act. The interest is accrued from the date of the valuation to the date on which the refund, payment or transfer is made. Furthermore, in the case of a pension credit, the calculation must be separate. However, no interest is calculated on the part of the sums resulting from years or parts of a year of service accrued under the pension fund for officers of education established by Part VIII of the Education Act (R.S.Q. 1964, ch. 235), the Teachers

Pension Plan or the Civil Service Superannuation Plan, if those years or parts of a year of service were transferred to the Pension Plan of Peace Officers in Correctional Services other than on an actuarially equivalent basis;

- (2) where the employee or former employee is entitled to a deferred pension, a pension or a pension credit, his pension or pension credit is reduced, from the date on which it becomes payable or is paid, as the case may be, by the amount of the pension or pension credit that would be obtained from the sums attributed to the spouse at the date of the valuation.
- 17. If the amount paid to the spouse derives from an entitlement to a pension, pension credit or any other benefit that would be paid at the date of the valuation, the pension or pension credit is reduced, from the date on which it is paid or the date on which it becomes payable in the case of an employee who is 65 years of age or over on the date of the valuation, by the amount of the pension or pension credit that would be obtained from the sums attributed to the spouse at the date of the valuation."
- **15.** Section 18 is amended by replacing every occurrence of "amount of deferred pension" with "deferred pension amount or pension credit amount".
- **16.** Section 19 is amended by replacing every occurrence of "amount of pension" with "pension amount or pension credit amount".
- **17.** Section 22 is amended by replacing "Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)" with "Schedule II of the Act".
- **18.** This Regulation comes into force on (insert the date of coming into force of sections 11 and 13 of chapter 4 of the Statutes of 2018).

103473

## **Draft Regulation**

An Act respecting the Régie de l'énergie (chapter R-6.01)

# Annual contribution payable to Energy Transition Québec

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation respecting the annual contribution payable to Energy Transition Québec, appearing below, may be submitted to the government for approval on the expiry of 45 days from this publication.