

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 163.1 of the Act occurred and, where applicable, provide 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.”

2. The Regulation is amended by inserting, after section 2, the following sections:

“**2.1.** For the purposes of section 1 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, in the case of spouses in a civil union, in addition to the information referred to in subparagraphs 1 and 4 of the first paragraph of the aforementioned section 1, the 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*).

103742

Gouvernement du Québec

T.B. 220172, 19 November 2018

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

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)

Pension Plan of Peace Officers in Correctional Services — **Partition and assignment of benefits accrued** — **Amendment**

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

WHEREAS, under subparagraph 8.1 of the first paragraph of section 130 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the Government may, by regulation, after Retraite Québec has consulted the pension committee established under section 139.3 of the Act, determine the terms and conditions of the applications required under Chapter V.1 of the Act;

WHEREAS, under subparagraph 8.2 of the first paragraph of section 130 of the Act, as amended by paragraph 1 of section 13 of chapter 4 of the Statutes of 2018, the Government may, by regulation, determine, for the purposes of sections 125.1 and 125.1.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, the information which must be contained in the statement setting out the value of the benefits accrued by the employee or former employee;

WHEREAS, under subparagraph 8.2.1 of the first paragraph of section 130 of the Act, enacted by paragraph 2 of section 13 of chapter 4 of the Statutes of 2018, the Government may, by regulation, determine, for the purposes of section 125.1.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, the conditions and terms according to which the spouses may agree to partition the benefits accrued by the employee or former employee under the plan;

WHEREAS, under subparagraph 8.3 of the first paragraph of section 130 of the Act, the Government may, by regulation, fix, for the purposes of section 125.2 of the Act, the rules which apply to the establishment of the benefits accrued under the plan, which may differ from the rules otherwise applicable under the Act and under Chapters II and IV of Title IV of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10);

WHEREAS, under subparagraph 8.3 of the first paragraph of section 130 of the Act, the Government may, by regulation, determine, for the purposes of section 125.2 of the Act, the actuarial rules, assumptions and methods which apply to the assessment of accrued benefits and which may vary according to the nature of the benefits;

WHEREAS, under subparagraph 8.4 of the first paragraph of section 130 of the Act, the Government may, by regulation, determine, for the purposes of section 125.3 of the Act, the rules and the terms and conditions of payment of the sums awarded to the spouse and, where applicable, the interest payable thereon;

WHEREAS the Government made 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);

WHEREAS it is expedient to amend the Regulation;

WHEREAS the pension committee referred to in section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services has been consulted;

WHEREAS, in accordance with section 40 of the Public Administration Act (chapter A-6.01), the Conseil du trésor, after consulting the Minister of Finance, exercises the powers conferred on the Government by an Act that establishes a pension plan applicable to personnel of the public and parapublic sectors, except for the powers referred to in paragraphs 2 and 4 to 6 of that provision;

WHEREAS the consultation has been held;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Pension Plan of Peace Officers in Correctional Services was published in Part 2 of the *Gazette officielle du Québec* of 16 May 2018 with a notice that it could be made by the Conseil du trésor on the expiry of 45 days following that publication;

WHEREAS the 45-day period has expired and no comment on the draft Regulation was received;

WHEREAS it is expedient to make the Regulation without amendment;

THE CONSEIL DU TRÉSOR DECIDES:

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 is hereby made.

Le greffier du Conseil du trésor,
LOUIS TREMBLAY

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*).

103743

Gouvernement du Québec

T.B. 220173, 19 November 2018

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

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)

Centre hospitalier Côte des Neiges
— Régime de retraite des employés en fonction
— Partition and assignment of benefits accrued
— Amendment

Regulation to amend the Regulation respecting the partition and assignment of benefits accrued under the Régime de retraite des employés en fonction au Centre hospitalier Côte des Neiges

WHEREAS, under the first paragraph of section 52 of the Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan (1990, chapter 5), the Government may, despite any provision of any Act, regulation or order inconsistent therewith, by order, render the special measures provided in Chapter VII.1 of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and in the regulations thereunder applicable, in whole or in part and adapted as required, to the Régime de retraite des employés en fonction au Centre hospitalier Côte des Neiges (O.C. 397-78 dated 16 February 1978), for the purposes of partition and assignment of benefits between spouses;