

## Treasury Board

Gouvernement du Québec

### T.B. 221967, 18 February 2020

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

#### Regulation respecting the application —Amendment

Regulation to amend the Regulation under the Act  
respecting the Pension Plan of Management Personnel

WHEREAS, under subparagraph 12.2 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Government may, by regulation, for the purposes of section 154, determine the conditions and terms related to the return to work of a pensioner who has not resumed membership in the plan, which conditions and terms may vary according to the pensionable employment that the pensioner holds or returns to;

WHEREAS the Conseil du trésor made the Regulation under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 1) in its decision dated 24 May 2005 (C.T. 202420);

WHEREAS it is expedient to amend the Regulation;

WHEREAS, under the first paragraph of section 196 of the Act, the Government exercises the regulatory powers provided for therein after Retraite Québec has consulted the pension committee referred to in section 196.2;

WHEREAS, under 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 certain powers;

WHEREAS those consultations took place;

THE CONSEIL DU TRÉSOR DECIDES:

THAT the Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel, attached hereto, is hereby made.

*Le greffier du Conseil du trésor,*  
LOUIS TREMBLAY

### Regulation to amend the Regulation under the Act respecting the Pension Plan of Management Personnel

An Act respecting the Pension Plan  
of Management Personnel  
(chapter R-12.1, s. 196, 1st par., subpar. 12.2)

**1.** The Regulation under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 1) is amended by inserting the following division after section 10.2:

#### “DIVISION IV.3 CONDITIONS AND TERMS RELATED TO THE RETURN TO WORK OF A PENSIONER WHO HAS NOT RESUMED MEMBERSHIP IN THE PLAN

**10.3.** The election of a pensioner to not resume membership in the plan upon returning to work applies from the date on which Retraite Québec receives a notice in writing to that effect. However, the election made by a pensioner who did not have years or parts of a year of service credited or counted under the plan or who did not have years or parts of a year of service counted under section 3.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the first day on which the pensioner held his or her last pensionable employment under the first paragraph of section 153 of the Act, shall apply from that day.

**10.4.** The pensioner who returns to pensionable employment under the plan shall continue to receive the benefits referred to in the first paragraph of section 97 of the Act until the day on which the sum of the salaries defined in section 10.5 is greater than the amount by which the annual salary defined in section 10.6 exceeds the amount corresponding to the benefits referred to in the first paragraph of section 97 of the Act without, where applicable, being reduced pursuant to section 57 of the Act. Sections 91, 95, 96 and 100 of the Act shall apply with the necessary modifications.

The day following that on which the sum of the salaries defined in section 10.5 is equal or greater than the amount by which the annual salary defined in section 10.6 exceeds the amount corresponding to the benefits referred to in the first paragraph of section 97 of the Act without, where applicable, being reduced pursuant to section 57 of the Act, the pensioner's pension and the benefits referred to in subparagraphs 7 and 8 of the first paragraph of section 97

shall cease to be paid for a period corresponding to the service that would have otherwise been credited to the pensioner while he or she has returned to such employment and, where applicable, until 31 December, had the election not been made.

Notwithstanding the first and second paragraphs, where the pensioner returns to pensionable employment under the plan during the same year in which he or she ceased membership in the plan, the amount corresponding to the benefits referred to in the first paragraph of section 97 of the Act without, where applicable, being reduced under section 57 of the Act and the annual salary defined in section 10.6 shall be adjusted in proportion to the number of days for which the pensioner received or would have received benefits in relation to the total number of days in that year.

The first, second and third paragraphs also apply to a pensioner who holds pensionable employment under paragraph 3 of section 1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2). The same applies to a pensioner who holds pensionable employment under paragraph 4 of that section 1, where he or she is a member of the classes of employees designated in Division I of the schedule to the Regulation respecting the designation of classes of employees and the determination of special provisions applicable to employees of the Institut Philippe-Pinel (chapter R-9.2, r. 2).

**10.5.** The employer shall, within 30 days following the first day of the return to work, file a report to Retraite Québec that contains, with respect to the pensioner,

(1) the date that the return to work began and the estimated date that the return will end;

(2) the estimated amount of the salary which corresponds to the salary defined in section 25 and which the employer is to pay the pensioner in the context of his or her return to work pursuant to section 154 of the Act until 31 December of the year in which the first day of the return to work took place; and

(3) based on the employer's estimate, the number of days worked by the pensioner until 31 December of the year in which the first day of the return to work took place and the percentage of working time.

The employer shall, within 30 days following the last day of the return to work, file a report to Retraite Québec that contains

(1) to the extent that the employer was not required, following a departure, to notify Retraite Québec in accordance with section 10.4,

(a) the date of the end of the return to work;

(b) the amount of the salary which corresponds to the salary defined in section 25 and which was paid to the pensioner in the context of his or her return to work pursuant to section 154 of the Act during the year in which the last day of the return to work took place; and

(2) the number of days worked during the year in which the last day of the return to work took place and the percentage of working time.

If the report referred to in the second paragraph was not filed, the employer shall, no later than 1 February of each year, file a report to Retraite Québec that contains

(1) the amount of the salary which corresponds to the salary defined in section 25 and which was paid to the pensioner in the context of his or her return to work pursuant to section 154 of the Act during the previous calendar year;

(2) the number of days worked in the previous calendar year and the percentage of working time;

(3) the estimated amount of the salary which corresponds to the salary defined in section 25 and which the employer is to pay to the pensioner in the context of his or her return to work pursuant to section 154 of the Act during the calendar year in progress; and

(4) based on the employer's estimate, the number of days worked by the pensioner during the calendar year in progress and the percentage of working time.

If the amount of the benefit received by the pensioner is less than that to which the pensioner is entitled, Retraite Québec shall pay the amount due within two months of receiving a report under the first, second or third paragraph. If the amount of the benefit received by the pensioner is greater than that to which the pensioner is entitled, Retraite Québec shall set off the overpayment in the manner determined by regulation under section 147 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). No interest may be charged on any sum thus paid or collected.

**10.6.** The annual salary of the pensioner is equal to the salary defined in section 25 of the Act

(1) that the pensioner received on the day he or she ceased to be a member of the plan, computed on a yearly basis; or

(2) that the pensioner would otherwise have received on the day he or she ceased to be a member of the plan or that the pensioner would have received on that day had he or she not been, in particular, absent without pay or receiving salary insurance benefits, computed on a yearly basis.

For the purposes of the first paragraph, the annual salary of a pensioner who once again ceased to hold an employment pursuant to section 153 of the Act is equal to the salary defined in section 25 of the Act

(1) that the pensioner received on the day he or she ceased to be an employee under section 153 of the Act during his or her most recent return to work, computed on a yearly basis; or

(2) that the pensioner would otherwise have received on the day he or she ceased to be an employee under section 153 of the Act during his or her most recent return to work or that the pensioner would have received on that day had he or she not been, in particular, absent without pay or receiving salary insurance benefits, computed on a yearly basis.

**10.7.** The pensioner who holds pensionable employment under the Government and Public Employees Retirement Plan shall continue to receive the benefits referred to in the first paragraph of section 97 of the Act.

The first paragraph also applies to a pensioner who holds pensionable employment under paragraphs 1 or 2 of section 1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2). The same applies to a pensioner who holds pensionable employment under paragraph 4 of that section 1, where he or she is a member of the classes of employees designated in divisions II, III or IV of the schedule to the Regulation respecting the designation of classes of employees and the determination of special provisions applicable to employees of the Institut Philippe-Pinel (chapter R-9.2, r. 2).

**10.8.** The pension accrued to the pensioner under the plan shall be indexed in accordance with the plan for the period during which the pension ceases to be paid.

Sections 108.1, 108.2, 116.1 and 116.2 of the Act apply to the pension referred to in the first paragraph.

**10.9.** To determine the benefits, other than the pension accrued under this plan, to which a pensioner will be entitled when he or she ceases to be employed, the benefits are adjusted in accordance with the plan concerned.”.

**2.** Notwithstanding the first and second paragraphs of section 10.4, introduced by section 1 of this Regulation:

(1) for the year 2020, the pensioner’s salary defined in section 10.5 does not include the salary corresponding to the period prior to 1 March 2020;

(2) the salary defined in section 10.5 of the pensioner referred to in the first paragraph of section 27 of the Act to amend the Act respecting the Pension Plan of Management Personnel and other legislative provisions (2012, chapter 6) and who has reached 65 years of age does not include the salary corresponding to the period prior to reaching that age.

**3.** This Regulation comes into force on 1 March 2020.

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