

**79.** Despite paragraph 1 of section 138 of the Act, the amortization period of a technical actuarial deficiency that begins at a date after 30 December 2023 and prior to 1 January 2029 expires not later than 31 December 2038 or, if the provisions of Division VII related to the deferment of contributions apply, 31 December 2039.

**80.** The benefits of members and beneficiaries affected by the withdrawal of an employer from a multi-employer pension plan, to whom the notice referred to in section 200 of the Act was sent before 22 February 2024, are paid according to the provisions of the Act as they read before 1 January 2016.

**81.** The provisions of subdivision 4.1 of Division II of Chapter XIII of the Act related to the distribution of surplus assets in the event of termination, as they read before 1 January 2016, apply to every termination report that was sent to Retraite Québec before 22 February 2024.

**82.** This Regulation applies to any actuarial valuation as at a date subsequent to 30 December 2023.

**83.** This Regulation replaces the Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R- 15.1, r. 2).

**84.** This Regulation comes into force on 22 February 2024.

106671

Gouvernement du Québec

## O.C. 47-2024, 23 January 2024

Supplemental Pension Plans Act  
(chapter R-15.1)

### Exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act

#### — Amendment

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

WHEREAS, under the second paragraph of section 2 of the Supplemental Pension Plans Act (chapter R-15.1), the Government may, by regulation and on the conditions it determines, exempt any pension plan or category of pension plan it designates from the application of all or part of the Act, particularly by reason of the special characteristics of the plan or category or by reason of the complexity of the Act in relation to the number of members in the plan and it may also prescribe special rules applicable to the plan or category;

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 exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act was published in Part 2 of the *Gazette officielle du Québec* of 5 April 2023, with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Finance:

THAT the Regulation to amend the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act, attached to this Order in Council, be made.

DOMINIQUE SAVOIE

*Clerk of the Conseil exécutif*

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

Supplemental Pension Plans Act  
(chapter R-15.1, s. 2, 2nd par.)

**1.** The Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 8) is amended in section 1

(1) by replacing “Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2)” in paragraph 1.1 by “Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*)”;

(2) by striking out paragraph 1.2;

(3) by striking out paragraph 2.

**2.** Section 1.0.1 is revoked.

**3.** Section 1.0.2 is replaced by the following:

“**1.0.2.** For the purposes of section 20 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*), the following modifications apply:

(1) the maximum amount of surplus assets that may be appropriated for the special improvement payment is the amount determined according to the provisions provided for in the second paragraph of that section;

(2) for the purposes of subparagraph 2 of the second paragraph of that section, the amount of surplus assets that may be used on a solvency basis is the amount by which the plan's assets exceeds its liabilities.”.

**4.** The following is inserted after section 1.0.2:

“**1.0.3.** Despite section 26 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*), the current service contribution of the subsequent component may be paid, to the extent and according to the terms provided for under the pension plan, by appropriation of the surplus assets of the prior component.”.

**5.** The heading of Division I.1 is replaced by the following: “PROVISIONS CONCERNING THE RÉGIME COMPLÉMENTAIRE DE RENTES DES TECHNICIENS AMBULANCIERS/PARAMÉDICS ET DES SERVICES PRÉHOSPITALIERS D'URGENCE.”.

**6.** Section 1.1 is amended

(1) by replacing “Régime complémentaire de rentes des techniciens ambulanciers œuvrant au Québec” in the part preceding paragraph 1 by “Régime complémentaire de rentes des techniciens ambulanciers/paramédics et des services préhospitaliers d'urgence”;

(2) by replacing “Regulation respecting the funding of pension plans of the municipal and university sectors (chapter R-15.1, r. 2)” in paragraph 2 by “Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*)”;

(3) by striking out paragraph 3;

(4) by striking out paragraph 3.1.

**7.** Section 1.2 is revoked.

**8.** Section 1.3 is replaced by the following:

“**1.3.** For the purposes of section 20 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*), the following modifications apply:

(1) the maximum amount of surplus assets that may be appropriated for the special improvement payment is the amount determined according to the provisions provided for in the second paragraph of that section;

(2) for the purposes of subparagraph 2 of the second paragraph of that section, the amount of surplus assets that may be used on a solvency basis is the amount by which the plan's assets exceeds its liabilities.”.

**9.** The following is inserted after section 1.3:

“**1.4.** Despite section 26 of the Regulation respecting the funding of defined-benefit pension plans of the municipal and university sectors (*insert the reference to the Compilation of Québec Laws and Regulations*), the current service contribution of the subsequent component may be paid, to the extent and according to the terms provided for under the pension plan, by appropriation of the surplus assets of the prior component.”.

**10.** This Regulation comes into force on 22 February 2024.

106672

Gouvernement du Québec

**O.C. 74-2024, 23 January 2024**

Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants (chapitre A-2.02)

**Regulation  
—Amendment**

Regulation to amend the Regulation respecting the application of the Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants

WHEREAS, under the first paragraph of section 2 of the Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants (chapter A-2.02), an application for recalculation may, in the cases described in a government regulation, be made to SARPA by one or both of the child's parents, and the regulation also determines the application procedure and the information and documents needed for the recalculation that must be provided in support of the application;