

NATIONAL ASSEMBLY
Thirty-third Legislature, first session

1987, chapter 107

**AN ACT RESPECTING THE PENSION PLAN
OF PEACE OFFICERS IN PENAL INSTITUTIONS
AND AMENDING VARIOUS LEGISLATION**

Bill 108

Introduced by Mr Paul Gobeil, Chairman of the Conseil du trésor

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Passage in principle 16 December 1987

Passage 18 December 1987

Assented to 18 December 1987

Coming into force: 1 January 1988

Acts amended:

Act respecting the Commission des affaires sociales (R.S.Q., chapter C-34)

Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1)

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11)

Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12)



Éditeur officiel
Québec



CHAPTER 107

An Act respecting the Pension Plan of Peace Officers in Penal Institutions and amending various legislation

[Assented to 18 December 1987]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

SCOPE

- Application** **1.** This pension plan applies, from 1 January 1988, to every peace officer included in the bargaining unit certified as the "Union des agents de la paix en institutions pénales".
- Employee** **2.** Every peace officer contemplated in section 1 is, for the purposes of this plan, considered to be an employee except if he is receiving a pension under the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Certain Teachers or the pension plans established pursuant to sections 9 and 10 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10).
- Pensionable employment** **3.** For the purposes of this plan, an employee is deemed to hold pensionable employment when he holds full-time or part-time employment, which shall include, among other periods, any period during which he is on leave without pay, is eligible for salary insurance benefits and, in the case of a female employee, any period of maternity leave.
- Membership** For the purposes of this plan, an employee is a member of a pension plan from the first day he holds pensionable employment, and such

employee is deemed to remain a member of the plan as long as he remains an employee within the meaning of this plan. However, an employee who, before becoming a member of this plan, has obtained the transfer of past service to this plan is deemed to have become a member of the plan on the date on which the Commission administrative des régimes de retraite et d'assurances received the application for redemption of the past service.

“salary insurance”

For the purposes of this plan, “salary insurance” means the salary insurance that is mandatory for the employee.

Member of the staff of a Minister

4. An employee who becomes a member of the staff of the Lieutenant-Governor or of a minister or who becomes a member of the staff of a person referred to in section 124.1 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) continues to be a member of this plan if his contributions have not been refunded to him and if fewer than 180 days have elapsed between the date on which he ceased to be a member of this plan and that on which he becomes a member of the staff of the Lieutenant-Governor or of a minister, or a member of the staff of a person referred to in section 124.1 of the Act respecting the National Assembly.

Membership continued

5. Every employee who, following a career re-orientation or after a demotion not contrary to the terms of the collective agreement applicable to the bargaining unit referred to in section 1, remains an employee appointed and remunerated in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1) shall continue to be a member of this plan as long as his appointment and remuneration are maintained.

Teacher

6. A teacher placed on reserve who is a member of the Teachers Pension Plan and who is granted leave without pay to hold employment that is pensionable employment under this plan becomes a member of this plan.

Exclusions

7. This plan does not apply to an employee who

- (1) is under 18 years of age;
- (2) becomes an employee at the age of 71 or over;
- (3) is a member of the Sûreté du Québec;
- (4) is a Member of the National Assembly;

(5) is excluded by regulation from the plan by reason of his class or conditions of employment or his remuneration or mode of remuneration.

71 years of
age

8. An employee who attains 71 years of age ceases to accumulate service and to be an employee within the meaning of this plan.

CHAPTER II

DETERMINATION OF PENSIONABLE SALARY AND YEARS OF SERVICE

DIVISION I

PENSIONABLE SALARY

Pensionable
salary

9. The pensionable salary of an employee is the salary paid to him in the course of a calendar year and the salary he would have been entitled to receive during a period of absence covered by salary insurance.

Pensionable
salary

10. The pensionable salary does not include the amounts excluded by regulation.

Adjustments
included

11. Any lump sum paid to an employee as salary increase or adjustment for a previous year shall be included in the pensionable salary for the year in which the lump sum is paid.

Adjustments
included

In the case of a pensioner, any such lump sum shall be included in the pensionable salary of the last year for which service is credited to him.

Adjustments
excluded

Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which he is not an employee for the purposes of this plan even if he holds pensionable employment under the plan shall be excluded.

Union ac-
tivities

12. The pensionable salary of an employee who is released for union activities is the salary paid to him by his employer and, where such is the case, any salary paid to him by the Union des agents de la paix en institutions pénales.

Employer's
contribution

The Union des agents de la paix en institutions pénales shall pay the employer's contribution in respect of that employee.

Minimum
pensionable
salary

13. In no case may the pensionable salary of an employee for a year in which he receives his full salary be less than the salary prescribed for his class on the salary scale corresponding to his classification in accordance with the conditions of employment governing him.

Several em-
ployments

14. The pensionable salary of an employee who simultaneously holds more than one pensionable employment in a year is the aggregate of the salary paid to him for all such employments if the total service credited to him in respect of such employments is equal to one year or less.

Maximum
pensionable
salary

If the total service credited to him in respect of the pensionable employments is greater than one year, his pensionable salary shall not be greater than the full salary for the employment he holds for a proportionately greater number of days in the year or, if he holds those employments for proportionately the same number of days, the full salary for the highest paid employment.

DIVISION II

YEARS OF SERVICE

§ 1.—*General provisions*

Service
credited

15. One year of service or part of a year of service shall be credited, for each calendar year, to the employee for service earned in the year if the contributions have been paid and have not been refunded and for any service otherwise credited to him.

Service
credited

Service is credited according to the number of days and parts of a day for which the employee contributed or was exempt and the days and parts of a day otherwise credited to him out of 260. If, in the total number of days and parts of a day, there remains a part of a day that is less than 0.5, the fraction is disregarded or, if the fraction is equal to or greater than 0.5, it is considered as a full day.

Several em-
ployments

16. If an employee simultaneously holds more than one pensionable employment, he shall be credited with up to one year of service.

Year of
retirement

However, in no case may an employee be credited, during the year in which he retires, with more service than the number of contributory days between 1 January and the date of his retirement.

Periods
credited
without
contribu-
tions

17. The days and parts of a day during which an employee is eligible for salary insurance benefits or during which a female employee is receiving an income replacement indemnity under section 36 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) by reason of the exercise of a right granted under section 40, 41 or 46 of the said Act, shall be credited, without contributions, up to two years of service for each period of eligibility.

**Contribu-
tions**

However, in the case of salary insurance and if it so provides, the insurer shall pay the contributions that would have been paid by the employee; those contributions are credited to the account of the employee.

**Maternity
leave**

18. Every female employee may be credited, without contributions, with the days and parts of a day of a maternity leave in progress on 1 January 1988 or beginning thereafter, up to 130 contributory days, if she was a peace officer included in the bargaining unit referred to in section 1.

Sick leave

19. The days and parts of a day of absence that are compensated in full out of accumulated sick leave are credited to the employee only if the contributions have been paid. Such rule applies even in the cases provided for in sections 17 and 18.

**Leave with-
out pay**

20. The days and parts of a day during which an employee is on part-time or full-time leave without pay for a period of not less than 28 consecutive days, in progress on 1 January 1988 or beginning thereafter, shall be credited to the employee who applies therefor, if

(1) the leave was authorized by his employer;

(2) he pays the contributions that would have been deducted from the salary he would have received if he had not been on leave according, as the case may be, to the number of days and parts of a day comprised in the leave out of 260;

(3) he holds, in the case of a full-time leave without pay, pensionable employment under this plan, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan, even if, in the last case, he is a member of the Pension Plan of Certain Teachers, from the end of the last leave authorized by the employer or, in the case of a part-time leave without pay, from the end of the authorized leave, unless he has died or become disabled or eligible for retirement, or unless, upon his return, he avails himself of a transfer agreement entered into under section 133 or, if the leave is followed by a maternity leave, from the end of the leave or, where such is the case, from the end of a leave without pay immediately following a maternity leave.

**Rate of
contribu-
tions**

For the purposes of subparagraph 2 of the first paragraph, the contributions to be paid by the employee, if any, for the part of the period of leave without pay prior to 1 January 1988 shall be determined according to the rate in force on that date as determined pursuant to this plan.

Redemption

21. If the application to redeem a leave without pay authorized by the employer and defined in section 20 is not received within six months following the return to work, in the case of a full-time leave without pay, or within six months following the end of the authorized leave, in the case of a part-time leave without pay, the amount required to pay the redemption costs bears interest at the rate in force pursuant to the Act respecting the Government and Public Employees Retirement Plan on the date of receipt of the application. The interest is computed from the end of the sixth month following the return to work or, in the case of a part-time leave without pay, from the end of the sixth month following the end of the authorized leave until the date of receipt of the application, and is compounded annually.

Redemption
costs

The employee may, to pay the redemption costs of a period of leave without pay, spread payment thereof over such period and at such intervals as may be determined by the Commission.

§ 2.—*Special provisions*

Service
credited

22. The years and parts of a year of service credited to an employee under the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235), the Teachers Pension Plan, the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers shall be credited under this plan, unless the contributions have been refunded to the employee, and subject to the exception under section 23.

Service
credited

The years and parts of a year of service contemplated in section 20 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), those for which a pension credit is granted under the said Act or the Government and Public Employees Retirement Plan and those credited to the employee under the pension plans established pursuant to sections 9 and 10 of the said Act shall be credited under this plan unless the contributions or any other sum paid by the employee into the plan have been refunded to him, and subject to section 23.

Actuarial
value

23. The years or parts of a year of service contemplated in the first paragraph of section 22 which are standing to the credit of an employee who, on 31 December 1987, was not a peace officer included in the bargaining unit referred to in section 1, and the years and parts of a year of service referred to in the second paragraph of section 22 shall be credited under this plan on an actuarially equivalent basis as established on the date he begins to pay contributions to this plan. These years and parts of a year of service shall, in that case, be credited,

beginning with the latest service, until the actuarial value of the benefits as established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plan, without exceeding the service credited to the employee under that other plan.

Actuarial
assumptions
and
methods

The actuarial values of the benefits shall be determined on the basis of actuarial assumptions and methods determined by regulation, which may vary according to the pension plans and benefits concerned.

Transfer

Notwithstanding the foregoing, if years and parts of a year of service contemplated in the first paragraph of section 22 are standing to the credit of the employee under several pension plans, they are deemed, for the purposes of establishing the actuarial value of accrued benefits, to have been transferred to the last pension plan of which the employee was a member before becoming a member of this plan.

Repayment
of refunded
contribu-
tions

24. An employee who, on 1 January 1988, is a peace officer included in the bargaining unit referred to in section 1 but who, on 31 December 1987, was a member of the Civil Service Superannuation Plan may be credited under this plan with the years and parts of a year of service for which contributions have been refunded under the Civil Service Superannuation Plan, provided he repays the contributions with interest at the rate of 4 %, compounded annually, and computed from the day of the refund.

Sûreté du
Québec

An employee referred to in the first paragraph who is a former member of the Sûreté du Québec and who became a member of the Civil Service Superannuation Plan before 1 July 1973 is entitled to be credited with the years and parts of a year of service credited to him under the pension plan of the Sûreté du Québec, if his contributions have not been refunded and if no pension or deferred pension is payable to him in respect of those years and parts of a year of service under the said plan. In such a case, the amount of contributions collected under the said plan is deemed to have been paid into this plan from the date of the employee's application, but only up to the amount of the contributions he would have paid to the Civil Service Superannuation Plan for those years and parts of a year of service.

Payment

The amount determined under the first paragraph shall be payable in a lump sum or by instalments in accordance with Schedule I. The payments shall be deducted from the employee's salary or, as the case may be, from any pension benefits, except a child's pension, which becomes payable to him under this plan.

Casual employment

25. An employee who has held casual employment defined by regulation under paragraph 14 of section 134 of the Act respecting the Government and Public Employees Retirement Plan is entitled to be credited with the service earned while in casual employment between 30 June 1973 and 1 January 1988 with an agency or body contemplated by the Government and Public Employees Retirement Plan or with an agency or body which, in the opinion of the Commission, would have been contemplated by the plan had it not ceased to exist. For the purposes of this paragraph, any period during which the employee is eligible for salary insurance benefits is counted as a period of service.

Payment of contributions

The employee must, to be credited with that service, pay to the Commission an amount equal to the contributions he would have been required to pay if he had been a member of the Government and Public Employees Retirement Plan, with interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan. Interest shall run from the midpoint of each year until the date of receipt of the application. If the employee applies to have only part of that service credited, the most recent service will be credited first. Any pension credit that may have been granted under the Act respecting the Government and Public Employees Retirement Plan or the Act respecting the Pension Plan of Certain Teachers in respect of such service is cancelled and the sums paid in respect thereof are refunded with interest. The years and parts of a year credited in respect of such service pursuant to section 23 shall be cancelled.

Service credited

Any service redeemed under this section shall be credited under this plan to the extent determined under section 39.

Payment

26. The employee may, to pay redemption costs under section 25, spread payment thereof with interest, compounded annually, at the rate in force under the Act respecting the Government and Public Employees Retirement Plan on the date of receipt of the application, over such period and at such intervals as may be determined by the Commission.

Days of leave without pay

27. The days and parts of a day during which an employee, while holding pensionable employment under the Civil Service Superannuation Plan even if, while in that employment, he was a member of the Government and Public Employees Retirement Plan, the Civil Service Superannuation Plan or of the Pension Plan of Certain Teachers, was on part-time or full-time leave without pay for a period of not less than 28 consecutive days, which was in progress on 1 July 1983 or which began thereafter, shall be credited, provided the period has not been otherwise credited under this plan, to the employee who applies therefor, if

(1) the leave was authorized by his employer;

(2) he pays the contributions that would have been deducted under the Civil Service Superannuation Plan from the salary he would have received had he not been on leave according, as the case may be, to the number of days and parts of a day comprised in the leave out of the number of contributory days in the year, namely 200 or 260, according to the basis of remuneration;

(3) he held, in the case of a full-time leave without pay, pensionable employment under this plan, the Civil Service Superannuation Plan, the Teachers Pension Plan or the Government and Public Employees Retirement Plan, even if, in the last case, he was a member of the Pension Plan of Certain Teachers from the end of the last leave authorized by the employer or, in the case of a part-time leave without pay, from the end of the authorized leave, unless he became disabled, or, if the leave was followed by a maternity leave, from the end of the leave or, where such is the case, from the end of a leave without pay immediately following a maternity leave.

Service
credited

The service relating to any period of leave without pay redeemed under this section shall be credited under this plan to the extent determined under section 39.

Application

28. If the application for the redemption of a leave without pay authorized by the employer and referred to in section 27 is not received within six months following the return to work in the case of a full-time leave without pay, or within six months following the end of the authorized leave in the case of a part-time leave without pay, the first paragraph of section 21 applies.

Redemption
costs

The employee may, to pay the redemption costs of a leave without pay, spread payment thereof over such period and at such intervals as may be determined by the Commission.

Service
credited

29. The days during which an employee, while holding pensionable employment under the Civil Service Superannuation Plan, even if, while holding such employment, he was a member of the Government and Public Employees Retirement Plan, was on leave without pay which ended before 1 July 1983, but for any period subsequent to 1 July 1976, shall be credited, provided the leave has not been otherwise credited under this plan, to the employee who applies therefor, if

(1) the leave was authorized by his employer;

(2) he pays an amount equal to the amount of contributions that would have been deducted under the Civil Service Superannuation Plan, had he not been on leave, from the salary he was receiving at the time his leave began;

(3) he held pensionable employment under the Civil Service Superannuation Plan, even if, while in that employment, he was a member of the Government and Public Employees Retirement Plan, from the end of his leave without pay, unless he became disabled.

Payments
and interest

The Commission shall determine the intervals between payments. The amount required to be credited with those days shall bear interest, computed at the rate of 8.5 %, if the application for redemption is filed after the end of the year in which the employee was on leave without pay. The interest shall run from the end of the leave and be compounded annually.

Service
credited

The service relating to a period of leave without pay redeemed under this section shall be credited under this plan to the extent determined under section 39.

Days of
leave with-
out pay

30. The days during which an employee, while holding pensionable employment under the Civil Service Superannuation Plan even if, while in that employment, he was a member of the Government and Public Employees Retirement Plan, was on leave without pay between 12 June 1969 and 1 July 1976, shall be credited, provided the leave has not been otherwise credited under this plan, to the employee who applies therefor, if

(1) the leave was authorized by his employer;

(2) he pays an amount computed in accordance with subparagraph 3 of the first paragraph of section 112.1 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12);

(3) he held pensionable employment under the Civil Service Superannuation Plan, even if, while in that employment, he was a member of the Government and Public Employees Retirement Plan, from the end of his leave without pay.

Payments
and interest

The Commission shall determine the intervals between payments. All or part of the amount shall, however, bear interest, compounded annually, from the date of receipt of the application, at the rate in force on that date under the Act respecting the Government and Public Employees Retirement Plan.

Service
credited

The service relating to a period of leave without pay redeemed under this section shall be credited under this plan to the extent determined under section 39.

Maternity
leave

31. Every female employee may be credited, without contributions, with the days and parts of a day of a maternity leave in progress on 1 July 1983 or which began thereafter, up to 130 contributory days, if, at the time the leave began, she was holding pensionable employment under the Civil Service Superannuation Plan, even if, while holding such employment, she was a member of the Government and Public Employees Retirement Plan or of the Pension Plan of Certain Teachers, provided the leave has not been otherwise credited under this plan.

Service
credited

The service relating to the days and parts of a day of a maternity leave redeemed under this section shall be credited under this plan to the extent determined under section 39.

Maternity
leave

32. Every female employee who was granted a maternity leave while she was a member of the pension fund of officers of education established by Part VIII of the Education Act or while she was a teacher within the meaning of the Teachers Pension Plan may be credited, without contributions, provided the leave has not been otherwise credited under this plan, with the days of the maternity leave, up to

(1) 90 contributory days for a leave which was in progress on 1 July 1965 or which began after that date but ended before 1 July 1976, if such 90 days enable the employee to complete any school year that would otherwise be incomplete for pension purposes by reason of the leave;

(2) 120 contributory days for a leave which was in progress on 1 July 1976 or which began after that date but ended before 1 July 1983.

Require-
ments

To be credited with the days of the maternity leave, the employee is required to have contributed to the pension fund of officers of education established by Part VIII of the Education Act, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan within 12 months preceding the beginning of the maternity leave, and to have again contributed to the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan within the two years following the year in which the maternity leave ended, even if, in the last two cases, she was not a teacher within the meaning of the Teachers Pension Plan at the time she again contributed.

Refund of
contribu-
tions

The contributions paid by the employee to redeem the maternity leave pursuant to the provisions relating to the redemption of a leave

without pay are refunded without interest if the leave was redeemed while she was a member of the Teachers Pension Plan or the Civil Service Superannuation Plan, and the sums paid by the employee are refunded with interest if the leave was redeemed while she was a member of the Government and Public Employees Retirement Plan. However, if the period redeemed in respect of a maternity leave which ended before 1 July 1976 exceeds 90 days, the maternity leave cannot be credited without contributions and the contributions or, as the case may be, the sums paid by the employee cannot be refunded. If the period redeemed in respect of a maternity leave which was in progress on 1 July 1976 or which began after that date exceeds the period credited pursuant to this section, the balance of the redeemed period remains credited to the account of the employee, even if it is less than 30 days.

Service
credited

The service relating to the days of a maternity leave redeemed under this section shall be credited under this plan to the extent determined under section 39.

Cessation of
employment
by reason of
marriage

33. Any female employee who, while she was a member of the pension fund of officers of education established by Part VIII of the Education Act or while she was a teacher within the meaning of the Teachers Pension Plan, ceased to be an employee for the purposes of her pension plan by reason of marriage, pregnancy or adoption may, provided, in the last case, the adoption was subsequently recognized for legal purposes by a judgment, be credited with all or part of her years of teaching prior to 1 January 1968 for which she obtained a refund of contributions, if the marriage, pregnancy or adoption occurred in the 12 months preceding or in the 24 months following the date on which she ceased to be an employee for the purposes of her plan.

Annual pay-
ment

To be credited with such years and parts of a year, the employee must pay an amount of \$1 128 per year. That amount shall be increased by an amount equal to 1.65% of her basic pensionable salary, computed on an annual basis, on the date of receipt of her application. However, if the employee held part-time employment on that date, the basic pensionable salary which must be used is the salary she would have received if she had held that employment full time. Any pension credit that may have been granted under the Act respecting the Government and Public Employees Retirement Plan in respect of any or several years or parts of a year are cancelled, and the sums paid to cover the cost thereof are refunded with interest. The years and parts of a year credited in respect of such service pursuant to section 23 shall be cancelled.

Interest

The employee may spread the payment of the amount determined under the second paragraph with interest, compounded annually, at

the rate in force under the Act respecting the Government and Public Employees Retirement Plan on the date the application is received, over such period and at such intervals as may be determined by the Commission.

Service
credited

The service relating to the years and parts of a year of teaching redeemed under this section shall be credited under this plan to the extent determined under section 39.

Adjustment

34. The amount of \$1 128 provided for in the second paragraph of section 33 shall be adjusted, on 31 December each year, according to the rate of interest established pursuant to section 217 of the Act respecting the Government and Public Employees Retirement Plan and in force on that date.

Member of
National As-
sembly

35. An employee is entitled to be credited with the years and parts of a year during which he was a Member of the National Assembly and for which he has paid the contribution provided for in section 87 of the Legislature Act (R.S.Q., chapter L-1), unless he is entitled to a pension under the said Act or unless he has elected or may elect, pursuant to section 103.18 of the said Act, in favour of the pension plan established by the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1).

Payment

The employee shall pay to the Commission, for each of those years and parts of a year, an amount equal to the amount computed at the rate of contribution applicable to each of those years under the pension plan of which he was a member after having been a Member of the National Assembly, if the plan is a pension plan referred to in section 22 or, if he was not a member of any of the said plans, pursuant to this plan, on the lesser of the following amounts:

(1) the indemnity he received as a Member; and

(2) the salary he was or is entitled to receive in the first year in which, after having been a Member of the National Assembly, he was a member of a pension plan referred to in section 22 or, as the case may be, is a member of this pension plan.

Pension

The pension shall be based solely on the salary he is receiving or was receiving while he was or is a member of any of the pension plans referred to in the second paragraph.

Service
credited

The service relating to the years and parts of a year redeemed under this section shall be credited under this plan to the extent determined under section 39.

Payment

36. The employee shall pay the amount established under section 35 in a single payment. Where he redeems two years of service or more, he may pay by instalments; in that case, the amount to be paid by him shall bear interest at the rate of 5%, compounded annually, and may be apportioned in equal and consecutive annual instalments over a period not exceeding five years.

Canadian
Forces

37. An employee who, before 1 January 1987, has not paid contributions to the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers but who began to pay contributions to any of those plans after that date may, if he applies therefor within 12 months of the date on which he began to pay contributions into any of those plans, be credited with his years and parts of a year of active service in the regular Canadian Forces or the forces levied by Canada in wartime within the meaning of the Canadian Forces Superannuation Act (Revised Statutes of Canada, 1970, chapter C-9), provided he is not receiving pension benefits under the said Act. An employee who never paid contributions to any of those plans may purchase those years and parts of a year of active service by applying therefor within 12 months of the date on which he begins to pay contributions to this plan.

Payment

The employee shall pay, without interest, for each of those years and parts of a year of active service, an amount equal to the deductions that would have been made from his salary in the regular Canadian Forces at the rate of contribution in force under this plan on the date he becomes a member of this plan. The amount is payable in the manner prescribed in the third paragraph of section 24.

Service
credited

The service relating to the years and parts of a year of active service redeemed under this section shall be credited under this plan to the extent determined under section 39.

Pension
Plan of
Certain
Teachers

38. Any employee to whom the Act respecting the Pension Plan of Certain Teachers has never applied and who meets the requirements of sections 3 and 4 of the said Act may avail himself of section 13 of the said Act, subject to the terms and conditions provided for in sections 15 to 17 of the said Act, as if he were a member of the said pension plan.

Service
credited

In that case, the years and parts of a year of service redeemed under the first paragraph and, as the case may be, any other year of teaching within the meaning of the second paragraph of section 20 of the Act respecting the Pension Plan of Certain Teachers shall be credited under this plan on an actuarially equivalent basis as established on the date of receipt of the employee's application, in accordance with section 23.

Peace
officer

39. The years and parts of a year of service referred to in sections 25, 27, 29 to 33, 35 and 37 shall be credited in full under this plan if, on 31 December 1987, the employee was a peace officer included in the bargaining unit referred to in section 1 and if, on 1 January 1988, he has become an employee within the meaning of this plan.

Actuarial
value

In all other cases, the years and parts of a year of service shall be credited under this plan on an actuarially equivalent basis as established pursuant to section 23 and used for crediting the years and parts of a year of service referred to in the first paragraph of section 22. However, if section 23 was not applicable, the actuarial values of the benefits shall be established, on the date the employee becomes a member of this plan, on the basis of the actuarial assumptions and methods that would have been used had the employee been a member of the Civil Service Superannuation Plan before he became a member of this plan. Those years and parts of a year of service are, in that case, credited in accordance with section 23.

Service not
credited

40. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan owing to the application of section 23 and the second paragraph of sections 38 and 39 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service. The amount to be paid by the employee shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan and running from the date on which the actuarial values are established to the date of the notice from the Commission stating the amount to be paid.

Payments
and interest

The employee may pay the amount determined under the first paragraph in a single payment or spread such payment with interest, compounded annually, at the rate in force under the Act respecting the Government and Public Employees Retirement Plan on the date of receipt of the employee's application, over such period and at such intervals as may be determined by the Commission.

Refund of
excess
contribu-
tions

41. The Commission shall refund to an employee whose years and parts of a year of service credited under this plan have been transferred to another pension plan on an actuarially equivalent basis, the amount, if any, by which the total amount of contributions accumulated under sections 71 to 73 exceeds the actuarial value of the benefits accrued under that other pension plan.

CHAPTER III

EMPLOYEE AND EMPLOYER CONTRIBUTIONS

Deductions **42.** The employer shall, except for a pensioner who, even if he holds pensionable employment, is not an employee for the purposes of this plan and an employee referred to in section 119 as long, in the latter case, as he has not elected to become a member, shall withhold each year from the pensionable salary he pays to each employee and, if applicable, from a lump sum paid to a pensioner as in section 11, an amount equal to

(1) 9.25%, up to that part of his pensionable salary which corresponds to his personal exemption within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);

(2) 7.45% of that part of his pensionable salary which exceeds his personal exemption, up to his maximum pensionable earnings within the meaning of the said Act; and

(3) 9.25% of that part of his pensionable salary which exceeds his maximum pensionable earnings.

Deductions The employer shall, in making the prescribed deduction in respect of an employee referred to in section 5, add 1.5% to each rate listed in the first paragraph.

Employer contribution **43.** The Union des agents de la paix en institutions pénales shall pay to the Commission the employer contribution in respect of the employees referred to in section 12 at the same time as it sends the contributions of those employees.

CHAPTER IV

PENSION BENEFITS

DIVISION I

EMPLOYEE BENEFITS

§ 1.—*Entitlement to the pension*

Require-ments **44.** A pension is granted to an employee who

(1) has attained normal retirement age, that is, 65 years of age ;

(2) has at least 32 years of service;

- (3) has at least 30 years of service and is not under 50 years of age;
- (4) is not under 60 years of age and his age added to his years of service totals 90 or more;
- (5) has become unable to perform his regular duties by reason of a physical or mental disability defined by regulation;
- (6) is not under 60 years of age;
- (7) has at least 25 years of service.

Condition The employee must be a member of this plan at the time he retires under any of the criteria listed above.

§ 2.—Computation of the pension

Annual pension **45.** The annual amount of an employee's pension is equal to his average pensionable salary multiplied by 2.1875% per year of service credited, up to 32 years.

Average pensionable salary **46.** The average pensionable salary for computing a pension is obtained by performing, in order, the following operations:

- (1) dividing the pensionable salary for each year by the service credited, except service credited under sections 18, 31, 32 and 98;
- (2) selecting among the highest salaries resulting from the division, such number of salaries as may be needed to obtain a sum of five contributory periods corresponding to the years selected or, if the sum is less than five, the aggregate of such salaries;
- (3) multiplying each salary so selected for each year by the corresponding contributory period;
- (4) dividing the aggregate of the salaries resulting from the multiplication by the aggregate of the corresponding contributory periods.

Contributory period A contributory period is, for the purposes of this subdivision, the number of contributory days in the period during which the employee has contributed and been exempt in a year and during which days and parts of a day have otherwise been credited to him with contributions, except the days and parts of a day determined by regulation, out of 260. The first contributory period of a new employee begins on the first day for which service is credited to him.

Maximum
amount

47. In no case may the amount of the annual salaries obtained following a division under subparagraph 1 of the first paragraph of section 46 exceed the amount obtained by applying the percentage prescribed by regulation to the basic pensionable salary, computed on a yearly basis, that has been paid or that would have been paid to the employee in accordance with the conditions of employment applicable to him on the last day credited to him in the year concerned.

Part-time
employment

However, if the employee held part-time employment on the last day credited to him in a year, the basic pensionable salary which must be used for the purposes of the first paragraph is the salary he would have received on that last day if he had held that employment full time.

Computation

48. For the purposes of establishing the average pensionable salary, the pensionable salary and the contributory periods shall be determined according to the years and parts of a year of service credited to the employee under a pension plan mentioned in section 22 and according to the basis of remuneration applicable to each of those years, namely 200 or 260, even if they have been credited under this plan on an actuarially equivalent basis. The same rule applies for the purposes of section 51 and sections 49, 56, 59 and 102 to the extent that, in the last cases, they refer to section 51.

Minimum
amount

49. In no case may the average pensionable salary be less than \$7 000, except for the purposes of subparagraph 3 of the first paragraph of section 51.

Reduction

50. The pension granted under subparagraph 6 or subparagraph 7 of the first paragraph of section 44 is reduced, for its duration, by $\frac{1}{3}$ of 1 % per month, computed for each month falling between the date on which the pension is granted to the employee and the first date on which the pension would otherwise have been granted to him under subparagraph 1, 2, 3 or 4 of the first paragraph of the said section.

Reduction

51. From the month following the date on which the employee retires by reason of physical or mental disability, from the month following the pensioner's sixty-fifth birthday or, as the case may be, from the month following the date on which the employee retires, if that date is after his sixty-fifth birthday, the pension is reduced by the amount obtained by multiplying

(1) 0.78125 %;

(2) the number of years of service credited after 31 December 1965, up to 32 or, in the case of the death of a person contemplated in section 57, up to the number of years of service used in computing the spouse's and the child's pensions;

(3) that part of the average pensionable salary which does not exceed the average maximum pensionable earnings, within the meaning of the Act respecting the Québec Pension Plan, in respect of the aggregate of the last years of service needed to attain a sum of five corresponding contributory periods or, if the sum is less than five, in respect of all the years.

Maximum
pensionable
earnings

In computing the average maximum pensionable earnings, each amount of maximum pensionable earnings concerned shall be computed on the basis of the ratio established for computing each contributory period.

Maximum
reduction

52. In no case may a pension be reduced as provided in section 51 by an amount greater than the basic amount of the pension paid under the Act respecting the Québec Pension Plan to which the employee is or would be entitled upon retiring from regular employment.

§ 3.—*Payment of pension benefits*

Payment

53. The pension benefits become payable to the employee who is entitled thereto from the day he retires or not later than the day he attains 71 years of age.

Payment

54. The pension shall be paid to the pensioner for life.

Surviving
spouse

55. The spouse or, as the case may be, the assigns of a deceased pensioner shall be entitled to receive, until the first day of the month following the pensioner's death, the pension he would have received or would otherwise have received.

DIVISION II

SPOUSE AND CHILDREN BENEFITS

Amount of
pension

56. From the day the payment of the pension of a pensioner or, as the case may be, the payment of the salary of an employee entitled to a pension ceases, owing to death, his spouse shall be entitled to receive as pension for life one-half of the pension the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive, or which the employee would have been entitled to receive,

(1) reduced as in section 51, from the month following the death, even if the pensioner or employee dies before 65 years of age;

(2) not reduced as in section 51 if, at the time of death of the pensioner or employee, his spouse is not entitled to a pension under the Act respecting the Québec Pension Plan.

Half-pension **57.** If a person who, on 31 December 1987, was a peace officer included in the bargaining unit referred to in section 1 who, on 1 January 1988, became a member of this plan dies before becoming entitled to a pension or before a pension under section 63 or 64 becomes payable to him, his spouse shall be entitled to receive as pension for life, from the time of the person's death, one-half of the pension that would have been payable to him in respect of the years or parts of a year during which he was a member of the pension fund established by Part VIII of the Education Act, the Teachers Pension Plan or the Civil Service Superannuation Plan and in respect of the years and parts of a year credited under this plan pursuant to the first paragraph of section 24 and sections 32 and 33. However, the pension shall be computed on the basis of the average pensionable salary determined under sections 46 to 48.

Reduction Where applicable, the pension shall be reduced as in section 56.

Spouse **58.** For the purposes of this plan, the spouse is the person who is married to an employee or, if the employee is not married, the person who is unmarried at the time of the death and who, for not less than three years before the employee's death, cohabited with and was publicly represented by the employee as his spouse.

Child's benefits **59.** Each child of a pensioner or employee referred to in section 56 or, as the case may be, of a person referred to in section 57, who is unmarried and under 18 years of age or under 21 years of age if he is a full-time student in an educational institution designated in Schedule I to the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) or in any other institution designated by regulation, is entitled to receive, as pension,

(1) if a pension is paid to the spouse, 10% of the pension used as the basis for computing the spouse's pension, reduced as in section 51;

(2) if there is no spouse, 20% of the pension that would have been used as the basis for computing the spouse's pension, reduced as in section 51;

(3) if the spouse dies while receiving a pension, 20% of the pension used as the basis for computing the spouse's pension and adjusted from the death of the pensioner or employee referred to in section 56 or, as the case may be, of the person referred to in section 57, reduced as in section 51.

Over four children However, where there are more than four children, an amount representing 10% or 20% of the pension, as the case may be, multiplied by 4, is divided equally among the children.

Time of
payment

60. The pension granted to a child is paid from the day the spouse's pension is payable or, if there is no spouse, from the day it would have been payable. If the spouse dies, the new pension granted to the child is paid from the month following the death of the spouse.

Child under
18 years of
age

The pension granted to a child under 18 years of age must be paid to the person whose dependent he is.

Duration

61. The pension granted to the spouse and children shall run until the first day of the month following the date the beneficiary ceases to be entitled to it.

DIVISION III

DEFERRED PENSION

Deferred
pension

62. An employee who, after ten years of service and before becoming entitled to a pension, ceases to be a member of this plan is entitled to a deferred pension only, unless he transfers his years and parts of a year of service to another pension plan.

Payment

63. A deferred pension is payable, as the case may be,

(1) from 65 years of age;

(2) from the time the employee is physically or mentally disabled, as defined by regulation;

(3) from the time he begins to receive the pension acquired as a Member of the National Assembly.

Member of
National As-
sembly

64. An employee who becomes a Member of the National Assembly before a pension or deferred pension is granted to him is entitled to a pension for the years and parts of a year of service credited to him under this plan if they have not been transferred to another pension plan, if he acquires entitlement to a pension as a Member of the National Assembly and if he repays all contributions refunded to him.

Payment

The pension is payable from the time he begins to receive the pension acquired as a Member of the National Assembly.

Cancellation

65. Any deferred pension is cancelled if the employee again becomes a member of this plan, and the years and parts of a year of service he accumulates are added to those already credited.

Computation

66. The annual amount of the deferred pension is computed in the same manner as the pension and is paid to the pensioner for life.

DIVISION IV

REFUNDS

Refund of
contribu-
tions

67. If an employee with less than two years of service ceases to be a member of this plan before becoming entitled to a pension, he is entitled, subject to section 74, to a refund of his contributions at the time and subject to the conditions prescribed by regulation under paragraph 8 of section 134 of the Act respecting the Government and Public Employees Retirement Plan.

Refund of
contribu-
tions

68. If an employee with two years or more of service ceases to be a member of this plan before becoming entitled to a pension or to only a deferred pension, he is entitled, subject to section 74, to a refund of his contributions.

Accumulat-
ed service

69. In the cases provided for in sections 67 and 68, if the employee again becomes a member of this plan without having obtained a refund of his contributions and, in the case of section 67, without being entitled to a refund, the years and parts of a year of service he accumulates are added to those already credited.

Refund of
contribu-
tions

If, however, in the case provided for in section 68, the employee again holds pensionable employment within 180 days of the date on which he ceased to be a member of this plan, he is entitled to a refund of his contributions if he applies therefor within such 180 days.

Refund

70. If an employee dies before being entitled to a pension, his contributions are refunded, subject to section 74.

Contribu-
tions de-
fined

71. For the purposes of this division, contributions include every amount paid by the employee and every contribution from which he was exempt under this plan or under any other pension plan out of which service has been transferred to this plan, but do not include contributions deducted in excess for the years subsequent to the year 1986. Contributions also include any interest accrued on such amounts in accordance with the relevant pension plan. However, they do not include any amount refunded to the employee under any such pension plan if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan.

Supplemen-
tal pension
plan

However, the amounts paid by an employee into a supplemental pension plan established by an employer contemplated by the Government and Public Employees Retirement Plan are refunded if the funds or, as the case may be, the actuarial value of the benefits

accrued to the employee have been transferred to this plan in accordance with section 135 or section 136.

Interest **72.** Subject to section 73, contributions are refunded with interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan. For the purposes of computing the interest, the contributions are deemed to be received at the mid-point of the year of the payment and the interest is computed up to the first day of the month in which the refund is made.

Interest However, in respect of contributions relating to the service of the employee while he was a member of a pension plan referred to in section 22, the interest is computed from the date on which he begins to pay contributions under this plan and, in respect of contributions paid by the employee into a pension plan out of which service was transferred to this plan pursuant to the second paragraph of section 24 and section 133, the interest is computed from the date of the application in the case of section 24 and from the date of the transfer of the funds in the case of section 133.

Refund of contributions **73.** Contributions relating to the service of an employee while he was a member of the pension fund of the officers of education established by Part VIII of the Education Act, the Teachers Pension Plan or the Civil Service Superannuation Plan are refunded without interest if the service has not been credited under this plan on an actuarially equivalent basis. The same applies to the amounts paid by the employee pursuant to the first paragraph of section 24 and section 33.

Reduction **74.** If, at the time of a refund of contributions, amounts have been paid as pension benefits under this plan or under another pension plan out of which service has not been transferred to this plan on an actuarially equivalent basis, the total amount of the contributions including accrued interest up to the date on which pension benefits became payable is reduced by the amounts paid as pension benefits from the date on which the benefits ceased to be paid. The balance of the contributions and of any accrued interest bears interest at the rate in force on the date of the refund under the Act respecting the Government and Public Employees Retirement Plan for every period during which no benefit was paid.

Amounts excluded However, if pension benefits are payable under section 57, the contributions refunded under section 70 do not include contributions relating to service credited for the purpose of computing those pension benefits. In that case, the first paragraph applies, at the time the pension

benefits become payable, in respect of other contributions but without taking into account the amounts paid as pension benefits under section 57. From the time the pension benefits cease to be paid, the first paragraph once again applies to the contributions and amounts paid as pension benefits not taken into account for the purpose of the initial refund.

DIVISION V

EMPLOYEE RECEIVING BENEFITS
AND A SALARY§ 1.—*Progressive retirement*

Pensioner
between 65
and 71
years of age

75. A person 65 years of age or over but under 71 may hold pensionable employment under this plan and receive benefits as a pensioner by way of

(1) a pension under this plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan and the plans established by the Government under sections 9 and 10 of the Act respecting the Government and Public Employees Retirement Plan;

(2) a pension under section 80 of the said Act;

(3) pension credit under the Government and Public Employees Retirement Plan and any other benefit payable under the Act respecting the Pension Plan of Certain Teachers;

(4) an annual pension under section 84 of the Act respecting the Government and Public Employees Retirement Plan.

Deemed
retirement

76. An employee holding pensionable employment under this plan who is receiving benefits is deemed to have retired and is not considered to be an employee for the purposes of this plan.

Maximum
benefits

77. In no case may the benefits that a pensioner is entitled to receive be greater than the amount by which the annual salary exceeds the basic salary referred to in section 84.

Adjustment

78. To determine the benefits that a pensioner is entitled to receive, the benefits are adjusted in accordance with the relevant plan.

Annual
salary

79. The annual salary is equal to the basic salary, excluding any amount determined under section 10

(1) received by the pensioner on the day or part of day preceding the day he retired, computed on a yearly basis; or

(2) that he would otherwise have received on the day or part of day preceding the day he retired or that he would have received on that day, had he not, among other things, been on leave without pay or receiving salary insurance benefits, computed on a yearly basis.

Reduction The annual salary of a pensioner who was not a full-time employee is reduced to the same fraction as that credited to him in respect of service.

Basic salary **30.** The basic salary of a pensioner who, when he was an employee, held simultaneously more than one pensionable employment under this plan is computed in the same manner as the pensionable salary in such a case.

Adjustment **31.** To determine the annual salary for the years following the year in which the pensioner retired, the salary is adjusted annually and at the intervals prescribed under section 119 of the Act respecting the Québec Pension Plan, according to the rate of increase of the Pension Index determined by the said Act.

First adjustment The first adjustment is made proportionately to the number of days for which the pensioner received benefits in the year he retired in relation to the total number of days in that year.

Order in which payments are made **32.** The amounts payable as benefits are paid, if applicable, in the following order:

(1) the pension granted under this plan;

(2) the pension granted under the Government and Public Employees Retirement Plan;

(3) the pension granted under the plans established pursuant to sections 9 and 10 of the Act respecting the Government and Public Employees Retirement Plan;

(4) the pension granted under the Civil Service Superannuation Plan;

(5) the pension granted under the Teachers Pension Plan;

(6) benefits granted under the Act respecting the Pension Plan of Certain Teachers;

(7) benefits pertaining to any pension credit earned or credited pursuant to section 101 and, where applicable, section 158 of the Act respecting the Government and Public Employees Retirement Plan and any amount payable pursuant to section 80 of the said Act;

(8) benefits pertaining to other pension credits granted under the said Act;

(9) the annual pension under section 84 of the said Act.

Benefits payable in part

Where any of the benefits listed in the first paragraph, except the pension granted under this plan and the increase provided for in section 20 of the Act respecting the Pension Plan of Certain Teachers, is payable in part only, the payable part is taken, first, out of that portion of the benefits that relates to years of service subsequent to 30 June 1982.

Application

83. Every person who wishes to hold pensionable employment under this plan and receive benefits must make an application therefor.

Certificate of employment

He must accompany his application with a certificate of employment containing, in particular, the annual salary referred to in section 79 and any other information required by the Commission.

Report filed by the employer

84. Within 30 days preceding the anniversary date of the day the pensioner began to receive benefits, the Commission must require the employer to file a report containing

(1) the amount of basic salary paid to the pensioner in the 12 months preceding the anniversary date or which would have been paid to him had he not, among other things, been on leave without pay or receiving salary insurance benefits;

(2) the estimated amount of basic salary that the employer is to pay to him for the 12 months following the anniversary date;

(3) any other information required by the Commission.

Basic salary

The basic salary does not include any of the amounts determined under section 10.

Change in the salary

85. If, as a result of a change or a departure, the salary estimated by the employer differs by 10% or more, the employer, not later than 30 days after changing the salary, must so inform the Commission.

Applicable provisions

86. If the amount of the benefits computed under section 77 becomes nil, sections 106 to 108 apply.

Overpay-
ment and
underpay-
ment

87. If the pensioner receives benefits that are greater or lower than those to which he is entitled, the Commission must,

(1) in the case of underpayment, pay the due amount within two months of receiving a report under section 84;

(2) in the case of overpayment, deduct the amount of the overpayment from the benefits it pays to the employee in the 12 months after the anniversary date referred to in section 84.

Interest

No interest is exigible on any underpayment or overpayment.

Benefits
payable

88. Every pensioner 71 years of age or over who holds pensionable employment under this plan shall receive his benefits.

§ 2.—Retired person with right of recall or supernumerary

Pensioner
on recall list

89. Within 30 days of its decision to list an employee as a retired employee with a right of recall or supernumerary in accordance with the collective agreement governing the bargaining unit referred to in section 1, the employer must so inform the Commission.

Amount to
be furnished
to the em-
ployer

The Commission shall furnish to the employer, in respect of each such pensioner, an amount equal to 70% of the average salary determined in computing his pension under this plan and the total amount of the benefits to which he is entitled under section 75.

Salary and
pension

90. A pensioner who is a retired employee with a right of recall or supernumerary contemplated in section 89 may receive his salary and his pension and any other benefit to which he is entitled under section 75.

Status

Such a pensioner is not considered to be an employee for the purposes of this plan.

Maximum
amount

91. In no case may the benefits that the pensioner is entitled to receive exceed in a year the amount by which the amount equal to 70% of the average salary determined in computing his pension under this plan exceeds the total remuneration he receives during that year.

Computation

For the year of retirement, however, the computation under the first paragraph is made proportionately to the number of days for which the pension is paid in relation to 260.

Amount fur-
nished to
the em-
ployer

92. Before 1 February each year, the Commission shall furnish to the employer the total amount of the benefits that will be paid to the pensioner during that year.

Report filed by the employer **93.** Not later than 1 March each year, the employer must furnish to the Commission a report setting out

(1) the amount of the total remuneration paid to each pensioner during the preceding year or that would have been paid to him had he not been receiving salary insurance benefits;

(2) any other information required by the Commission.

Applicable provisions **94.** If the total amount of the benefits computed under section 91 becomes nil, sections 106 to 108 apply.

Computation **95.** The total amount of the benefits determined under section 91 is computed on a yearly basis for the year in which the pensioner dies or reaches 71 years of age without taking into account, however, any remuneration paid in respect of his service after that age.

Overpayment **96.** If a pensioner receives in a year benefits that are greater than those to which he is entitled, the Commission must deduct the amount of the overpayment from the benefits it pays to the pensioner in the 12 months following the date it receives the report that must be filed with it by the employer in respect of that year under section 93. In such a case, section 82 applies.

Interest No interest is exigible on any overpayment.

Payment of benefits **97.** Every pensioner 71 years of age or over who holds pensionable employment under this plan shall receive his benefits.

DIVISION VI

MISCELLANEOUS PROVISIONS

Contributory days **98.** For the purposes of entitlement to and computation of a pension, a maximum of 90 contributory days are added to the service credited to the employee after 31 December 1978 to enable him to make up any period of leave without pay while he held pensionable employment, unless a notice to the contrary is sent by the employee.

Applicability The first paragraph does not apply to service credited under this plan on an actuarially equivalent basis.

Years of service **99.** The years and parts of a year of service that were recognized solely for purposes of entitlement to a pension under the Teachers Pension Plan, the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan and the Pension Plan of Certain Teachers are added, for purposes of entitlement to any pension, to the

years of service credited pursuant to section 15. The same rule applies to years and parts of a year of service not credited under this plan by reason of the application of section 23 and the second paragraphs of sections 38 and 39 and to the years and parts of a year recognized solely for purposes of entitlement to a pension under a transfer agreement entered into pursuant to section 133, provided they have not otherwise been credited pursuant to section 40 or, as the case may be, pursuant to the relevant agreement.

Adjustment **100.** At the time prescribed under section 119 of the Act respecting the Québec Pension Plan, every pension is adjusted for the year according to the percentage corresponding to the excess of the rate of increase of the Pension Index determined by the said Act over 3%.

Deferred pensions Deferred pensions are adjusted in the same manner but the adjustment applies only from 1 January following the date on which the pension becomes payable.

Index adjustment **101.** The first index adjustment of a pension is made proportionately

(1) to the number of days for which the pension was or would have been paid during the year in which the employee retired in relation to the total number of days in that year;

(2) where applicable, to the number of days for which the pension was or would have been paid during the year of the death of the employee in relation to the total number of days in that year.

Minimum pension **102.** In no case may a pension granted after 10 years of credited service, except a child's pension or a pension under section 62, be less than \$ 3 836, adjusted annually and at the intervals prescribed under section 119 of the Act respecting the Québec Pension Plan for each year concerned until the year in which it became payable, according to the rate of increase of the Pension Index determined by the said Act and, for following years, adjusted in the manner prescribed in section 100, reduced in accordance with section 51 or, as the case may be, paragraph 1 of section 56 even if, in the latter case, the pension is payable under section 57.

Reduction A reduction required under the first paragraph applies even if no pension is paid under the Act respecting the Québec Pension Plan.

Cash payment **103.** The Commission, upon the application of a beneficiary other than a beneficiary referred to in section 75 or 90 may, at any time after the pension becomes payable, make cash payment of the actuarial value,

computed according to standards established by regulation, of any pension, if the total amount is not more than \$881 annually.

Restriction In no case may cash payment of the actuarial value of a child's pension or a pension granted by reason of physical or mental disability be made if, in the latter case, the pensioner is under 65 years of age.

Adjustment The amount of \$881 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, adjusted annually according to the rate of increase of the Pension Index determined by the said Act.

Interruption of retirement **104.** A pensioner who has retired by reason of physical or mental disability and who, before reaching 65 years of age, becomes again fit for service may be recalled by the Government to fill any public employment not inferior in rank or remuneration to the employment he left, if the employment enables him to reside in the same locality or to reside where he was domiciled when he was granted a pension. In such a case, his pension ceases to be paid and he becomes a member of this plan if he holds pensionable employment under this plan or if he holds pensionable employment under the Government and Public Employees Retirement Plan, he becomes a member of the latter plan or of the Pension Plan of Certain Teachers, as the case may be.

Refusal of employment **105.** Any pensioner contemplated in section 104 who refuses to accept the employment offered to him loses entitlement to any pension other than a deferred pension.

CHAPTER V

RETURN TO WORK OF PENSIONER

DIVISION I

PENSIONER HOLDING PENSIONABLE EMPLOYMENT UNDER THIS PLAN

Reduction of benefits **106.** The total amount of benefits referred to in subparagraphs 1 to 9 of the first paragraph of section 82 is reduced by the amount of the annual remuneration received by the pensioner under this plan if he again holds, before the age of 65, pensionable employment under this plan. If the pensioner continues to hold pensionable employment at the age of 65 or over or if he again holds pensionable employment after reaching that age, the payment of benefits ceases.

Applicability The first paragraph does not apply where the rules provided in subdivision 1 or 2 of Division V of Chapter IV apply.

Status

107. The pensioner is not a member of this plan and is not considered to be an employee for the purposes of this plan.

Termination
of employ-
ment

108. When the pensioner ceases to hold pensionable employment, he is entitled to receive payment of the benefits accrued under this plan.

DIVISION II

PENSIONER UNDER 65 HOLDING PENSIONABLE
EMPLOYMENT UNDER THE
GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN

Reduction
of pension

109. A pensioner under 65 years of age holding pensionable employment under the Government and Public Employees Retirement Plan may continue to receive his pension and salary until that age. However, if the pensioner receives annual remuneration from the Government or a government body, the pension is reduced by the amount of the remuneration.

Membership

110. The pensioner is a member of the Government and Public Employees Retirement Plan or, as the case may be, of the Pension Plan of Certain Teachers and becomes, notwithstanding the first paragraph of section 3 of the Act respecting the Government and Public Employees Retirement Plan or, as the case may be, the second paragraph of section 2 of the Act respecting the Pension Plan of Certain Teachers, an employee for the purposes of the former plan or a person to whom the latter plan applies, except that he is not entitled to transfer years of service credited under this plan to either of those plans.

Termination
of employ-
ment

111. If the pensioner ceases to hold pensionable employment before the age of 65, he is entitled to receive payment of the pension benefits accrued to him under this plan.

Employment
after 65
years of age

If the pensioner continues to hold pensionable employment after the age of 65, sections 112 to 115 apply from that age.

DIVISION III

PENSIONER 65 YEARS OF AGE OR
OVER HOLDING PENSIONABLE EMPLOYMENT
UNDER THE GOVERNMENT AND PUBLIC
EMPLOYEES RETIREMENT PLAN

Payment of
benefits dis-
continued

112. If a pensioner 65 years of age or over holds pensionable employment under the Government and Public Employees Retirement Plan, the payment of his pension ceases.

Applicability The first paragraph does not apply where the rules provided in Division IV of Chapter IV of Title I of the Act respecting the Government and Public Employees Retirement Plan apply.

Options **113.** The pensioner may elect to become a member of the Government and Public Employees Retirement Plan or, as the case may be, of the Pension Plan of Certain Teachers.

Membership and status **114.** If the pensioner elects to become a member of the Government and Public Employees Retirement Plan or, as the case may be, of the Pension Plan of Certain Teachers, he becomes, notwithstanding the first paragraph of section 3 of the Act respecting the Government and Public Employees Retirement Plan or, as the case may be, the second paragraph of section 2 of the Act respecting the Pension Plan of Certain Teachers, an employee for the purposes of the former plan or a person to whom the latter plan applies, except that he is not entitled to transfer years of service credited under this plan to either of those plans.

Termination of employment **115.** From the time the pensioner ceases to hold pensionable employment, he is entitled to receive payment of the pension benefits accrued to him under this plan.

DIVISION IV

PENSIONER UNDER THE TEACHERS PENSION PLAN,
THE CIVIL SERVICE SUPERANNUATION PLAN,
THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN,
THE PENSION PLAN OF CERTAIN TEACHERS OR
A PENSION PLAN ESTABLISHED PURSUANT TO SECTION 9 OR 10
OF THE ACT RESPECTING THE GOVERNMENT AND
PUBLIC EMPLOYEES RETIREMENT PLAN HOLDING PENSIONABLE
EMPLOYMENT UNDER THIS PLAN

§ 1.—*Pensioner under 65*

Payment of benefits interrupted **116.** The payment of benefits under subparagraphs 1 to 9 of the first paragraph of section 67 of the Act respecting the Government and Public Employees Retirement Plan shall cease in respect of every pensioner or person who has received the actuarial value of his pension and who, before the age of 65, holds pensionable employment under this plan.

Status **117.** The pensioner is a member of this plan and, notwithstanding section 2, is an employee for the purposes of this plan, except that he is not entitled to avail himself of section 22.

Termination of employment **118.** If the employee ceases to hold pensionable employment before the age of 65, he is entitled to receive payment of the benefits

accrued to him under the plan unless the rules provided in subdivision 2 of Division V of Chapter IV apply.

Employment continued after 65 years of age If the employee continues to hold pensionable employment after the age of 65, sections 119 to 122 apply from that age.

§ 2.—*Pensioner 65 years of age or over*

Payment of benefits interrupted **119.** The payment of benefits under subparagraphs 1 to 9 of the first paragraph of section 67 of the Act respecting the Government and Public Employees Retirement Plan shall cease in respect of any pensioner or person who has received the actuarial value of his pension and who, at the age of 65 or over, holds pensionable employment under this plan.

Applicability The first paragraph does not apply where the rules provided in subdivision 1 of Division V of Chapter IV apply.

Option **120.** The pensioner may elect to become a member of this plan.

Status **121.** If the pensioner elects to become a member of this plan, he becomes, notwithstanding section 2, an employee for the purposes of this plan, except that he is not entitled to avail himself of section 22.

Termination of employment **122.** From the time the pensioner ceases to hold pensionable employment, he is entitled to receive payment of the benefits accrued in his respect under the plan unless the rules provided in subdivision 2 of Division V of Chapter IV apply.

DIVISION V

MISCELLANEOUS PROVISIONS

Adjustment **123.** Where the pensioner ceases to hold pensionable employment and is entitled, under Divisions I to IV, to receive payment of the benefits accrued to him, all or part of the amount of those benefits, except a pension paid by reason of physical or mental disability, the payment of which had ceased, must be adjusted according to the rate of increase of the Pension Index or, as the case may be, in accordance with the relevant pension plan.

Applicability **124.** This chapter does not apply when the pensioner is or reaches 71 years of age. In such a case, he is entitled to receive payment of his benefits.

Applicability **125.** This chapter does not apply in respect of a pension granted to the spouse and Division IV of this chapter does not apply if the pensioner concerned is also receiving pension payments under this plan. In such a case, Division I of this chapter applies.

Applicability This chapter applies to a pensioner notwithstanding any provisions respecting a return to work contained in the pension plan under which his pension benefits are paid.

CHAPTER VI

ACTUARIAL VALUATION AND COST SHARING

Actuarial valuation **126.** At least once every three years, the Commission shall cause an actuarial valuation of the plan to be prepared for the Minister by the actuaries designated by it.

Teachers Pension Plan The actuarial value of the benefits resulting from the measures provided for in sections 32 and 33 must be included in the actuarial valuations of the Teachers Pension Plan prepared under section 174 of the Act respecting the Government and Public Employees Retirement Plan.

Cost of the plan **127.** The cost of the plan shall be shared in the proportion of 54 % for the employees and 46 % for the employer.

Rate of contribution **128.** The Government may, by regulation, at intervals of not less than three years, revise the plan's rate of contribution. The rate shall be adjusted from 1 January following the receipt of the actuarial valuation by the Minister. The same rule applies to the contribution rate applicable to an employee referred to in section 5.

Impact of legislative amendments **129.** Where a legislative bill is introduced before the National Assembly for the purpose of enacting amendments having immediate or long term impact on the plan, the Commissioner must prepare a report showing the extent to which the assumptions of the latest actuarial valuation are affected by the proposed amendments.

CHAPTER VII

REGULATIONS

Regulations **130.** The Government may, by regulation,

- (1) determine the class or conditions of employment and the remuneration or mode of remuneration by reason of which an employee is excluded from the plan;
- (2) determine any amount excluded from the pensionable salary;
- (3) determine the actuarial assumptions and methods used to calculate the actuarial value of the benefits referred to in section 23, which may vary according to the pension plans and benefits concerned;
- (4) define, for the purposes of sections 44 and 63, what constitutes physical or mental disability;
- (5) determine, for the purposes of section 46, the days and parts of a day not included in a contributory period;
- (6) determine, for the purposes of section 47, the percentage of the basic year's pensionable salary which cannot be exceeded;
- (7) designate, for the purposes of section 59, the other educational institutions;
- (8) determine, for the purposes of section 103, the standards for calculating the actuarial values;
- (9) establish, in accordance with section 128, the new contribution rates.

CHAPTER VIII

ADMINISTRATION AND TRANSFER OF FUNDS

DIVISION I

ADMINISTRATION

Administra-
tion

131. The Commission administrative des régimes de retraite et d'assurances is responsible for the administration of the Pension Plan of Peace Officers in Penal Institutions.

Applications

132. No person may claim entitlement to any benefit, ancillary benefit or refund under the plan unless he applies therefor to the Commission.

Transfer
agreement

133. The Commission may, with the authorization of the Government, enter into a transfer agreement with a government in Canada or any other body maintaining or administering a pension plan

to obtain the transfer, in respect of an employee who is a member of this plan, of all or part of years of service credited to the employee under the pension plan of which he formerly was a member. If such a transfer agreement stipulates that years and parts of a year of service standing to the credit of an employee under the other pension plan are recognized solely for purposes of entitlement to a pension under this plan, any employee who pays an amount determined pursuant to the agreement to be credited under this plan with all or part of such years and parts of a year of service shall do so as provided in the second paragraph of section 40.

Applicability An agreement under the first paragraph may apply to an employee who enters the service of a government in Canada or of any other body.

Consolidated revenue fund **134.** All sums of money collected pursuant to this plan shall be paid into the consolidated revenue fund.

Consolidated revenue fund All sums required for the carrying out of this Act shall be taken out of the consolidated revenue fund except such sums as may be required for its administration, which are granted each year by Parliament.

DIVISION II

TRANSFER OF FUNDS

Transfers **135.** All sums paid into the Caisse de dépôt et placement du Québec pursuant to the Act respecting the Government and Public Employees Retirement Plan in respect of an employee who, on 31 December 1987, was a peace officer included in the bargaining unit referred to in section 1 and who has become a member of this plan on 1 January 1988 shall be transferred to the consolidated revenue fund, except the employer's contributions paid under section 31 of the said Act.

Interest All transferred sums shall bear interest from 1 July of the year in which they were paid except sums transferred pursuant to section 102 of the Act respecting the Government and Public Employees Retirement Plan which shall bear interest from the date of the transfer. Interest is computed at the rates determined, for each period, under the said Act, and is compounded annually.

Transfers **136.** The Commission shall, with respect to every employee other than an employee referred to in section 135, transfer to the consolidated revenue fund the actuarial value of the benefits accrued to the employee, if any, under the Government and Public Employees Retirement Plan

in respect of the years and parts of a year of service for which contributions or, as the case may be, sums paid by the employee have been deposited into the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which he is entitled under this plan. The actuarial values are those established pursuant to section 23 in respect of those years and parts of a year of service.

Interest

All sums transferred pursuant to the first paragraph shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan from the date on which the employee began to pay contributions to this plan to the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I of the Act respecting the Government and Public Employees Retirement Plan.

Actuarial value

137. The Commission shall, with respect to the years and parts of a year of service that were credited to an employee under the pension plans established pursuant to sections 9 and 10 of the Act respecting the Government and Public Employees Retirement Plan, transfer to the consolidated revenue fund the actuarial value of the benefits accrued under the relevant plan without, however, exceeding the actuarial value of the equivalent benefits to which he is entitled under this plan. The actuarial values are those established pursuant to section 23.

Interest

All sums transferred pursuant to the first paragraph shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan from the date on which the employee began to pay contributions to this plan until the date on which the sums are transferred to the consolidated revenue fund. The sums shall be taken out of the relevant funds of the Caisse de dépôt et placement du Québec.

Deposit into the Caisse de dépôt et placement

138. The Commission shall, with respect to the years and parts of a year of service that were credited to an employee under this plan and transferred pursuant to section 115.7 of the Act respecting the Government and Public Employees Retirement Plan, deposit into the Caisse de dépôt et placement du Québec the actuarial value of the benefits accrued under this plan without, however, exceeding the actuarial value of the equivalent benefits to which he is entitled under the Government and Public Employees Retirement Plan. The actuarial values are those established pursuant to section 115.7.

Interest

All sums transferred pursuant to the first paragraph shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan, from the date the employee began to pay contributions to the said pension plan until the date on which the said sums are deposited into the Caisse de dépôt et placement du Québec. The sums shall be paid to the said Caisse, into the funds and in the proportion determined pursuant to the second paragraph of section 130 of the Act respecting the Government and Public Employees Retirement Plan. The second paragraph of section 139 applies, adapted as required.

Redemption
costs

139. An employee who, on 31 December 1987, was a peace officer included in the bargaining unit referred to in section 1 who became a member of this plan on 1 January 1988 and who was redeeming years and parts of a year of service on 31 December 1987 may continue to pay the redemption costs according to the terms and conditions prevailing under his former pension plan. The service concerned shall be credited under this plan to the extent determined pursuant to section 22 or, as the case may be, section 23, but in proportion to the sums that will effectively be paid by the employee, excluding interest, on the total redemption costs. The sums paid by the employee after the date of the transfer of the sums to the consolidated revenue fund pursuant to section 135 shall, however, be deposited into that fund.

Redemption
costs

Any employee other than an employee mentioned in the first paragraph who is redeeming years and parts of a year of service under a pension plan referred to in section 22 at the time he begins to pay contributions to this plan must pay in full the balance of the redemption costs within 30 days a notice to that effect is mailed by the Commission. The service in respect of which redemption costs are paid after the employee begins to pay contributions to this plan must be taken into consideration in calculating the actuarial value of the benefits and shall be credited to the extent determined pursuant to section 23.

CHAPTER IX

REVIEW AND APPEAL

Review of
decision

140. Every employee and every beneficiary may apply for a review of any decision rendered by the Commission concerning

- (1) his eligibility to be a member of the plan;
- (2) the number of his years of service and contributory periods;

- (3) the pensionable salary and the amount of his contributions;
- (4) the amount of his pension;
- (5) any benefit, ancillary benefit or refund under this plan.

Application The application must be made to the Commission within one year of the mailing of the decision.

Review committee **141.** A review committee shall be set up to hear the applications for review filed under section 140.

Members The committee shall be composed of four members appointed by the Government including two members from the Union des agents de la paix en institutions pénales on the recommendation of the latter.

Quorum Four members of the committee constitute a quorum and decisions require the vote of a majority of the members. In the cases where opinions are equally divided, the case is referred to the president of the Commission who shall make the decision.

Notification **142.** The review committee or, as the case may be, the president must dispose of the application without delay and notify his decision to the applicant.

Decision The decision must include the reasons on which it is based.

Appeal **143.** The employee or the beneficiary may, within 90 days of the date the decision of the review committee or of the president is mailed, appeal to the Commission des affaires sociales.

CHAPTER X

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Inalienability **144.** All sums paid or refunded under this plan are inalienable and unseizable.

Employer contributions **145.** Notwithstanding section 127, the employer contributions to this plan shall, for the period extending from 1 January 1988 to 31 December 1989, be increased by an amount equal to 0.5% of the pensionable salary paid to employees in the course of that period.

Rate of contribution **146.** The first revision of the rate of contribution under this plan may be made, in accordance with section 128, to 1 January 1990. The revision must be based on the actuarial valuation made to 1 January 1988.

First adjust-
ment

147. The first index adjustment of the amounts provided for in sections 102 and 103 shall be made to 1 January 1989.

Minister
responsible

148. The Government shall designate the minister responsible for the administration of this Act.

SCHEDULE I

Table of instalments
(Section 24)

The maximum number of years over which payments pursuant to section 24 may be spread is the number appearing opposite the figure corresponding to the employee's age at his last birthday. The number of years shall, in no case, however, exceed five times the number of years of service for which a sum of money is payable.

Age	Period	Age	Period
35 (or under)	32	51	20
36	31	52	19
37	30	53	19
38	30	54	18
39	29	55	17
40	28	56	17
41	27	57	16
42	27	58	15
43	26	59	15
44	25	60	14
45	25	61	13
46	24	62	13
47	23	63	12
48	22	64	12
49	22	65	11
50	21	66 (and over)	10

ACT RESPECTING THE COMMISSION
DES AFFAIRES SOCIALES

c. C-34,
s. 21, am.

149. Section 21 of the Act respecting the Commission des affaires sociales (R.S.Q., chapter C-34) is amended by replacing paragraph *p* by the following paragraph:

“(p) the appeals brought under section 143 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions (1987, chapter 107) and appeals brought under paragraph 2 of section 181 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);”.

ACT RESPECTING THE PENSION PLAN
OF CERTAIN TEACHERS

c. R-9.1,
s. 2, am.

150. Section 2 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), amended by section 161 of chapter 47 of the statutes of 1987, is again amended by adding the following paragraph:

Applicability

“This plan does not apply if the person is a member of the Pension Plan of Peace Officers in Penal Institutions. It applies, however, to a person to whom this Act has previously applied and to a person who has availed himself of section 38 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions (1987, chapter 107) if they hold or again hold pensionable employment under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), unless they are receiving pension benefits under this plan, the Government and Public Employees Retirement Plan, the Pension Plan of Peace Officers in Penal Institutions, the Teachers Pension Plan or the Civil Service Superannuation Plan.”

c. R-9.1,
s. 3, am.

151. Section 3 of the said Act, amended by section 162 of chapter 47 of the statutes of 1987, is again amended by replacing that which precedes subparagraph 1 of the first paragraph by the following:

Require-
ments

“**3.** The person referred to in the first paragraph of section 2 must be”.

c. R-9.1,
s. 6, am.

152. Section 6 of the said Act is amended by replacing the first line of the first paragraph by the following:

Eligibility

“**6.** A person referred to in subparagraph 3 of the first paragraph of section 2 who was”.

c. R-9.1,
s. 7,
replaced

153. Section 7 of the said Act is replaced by the following section:

Eligibility

“7. A person referred to in subparagraph 3 of the first paragraph of section 2 who, at the time his contributions were refunded to him, had less than two years of credited service and a person referred to in subparagraph 4 of the first paragraph of section 2 must, to become entitled to benefits under this plan, hold pensionable employment under the Government and Public Employees Retirement Plan.”

c. R-9.1,
s. 9, am.

154. Section 9 of the said Act, replaced by section 166 of chapter 47 of the statutes of 1987, is amended by adding, at the end, the words “, adapted as required”.

c. R-9.1,
s. 13, am.

155. Section 13 of the said Act, replaced by section 168 of chapter 47 of the statutes of 1987, is amended by replacing the first paragraph by the following paragraph:

Redemption

“13. A person who is a member of this plan, a person who has complied with section 6 and, subject to the exception set forth in section 12, a person referred to in subparagraph 2 of the first paragraph of section 2, must redeem, in accordance with section 12, a number of years and parts of a year of service which cannot be greater than the excess of the number of years and parts of a year prior to 1 July 1973 credited under section 10 or 11, as the case may be, or credited to their account pursuant to subparagraph 2 of the first paragraph of section 2, over 15.”

c. R-9.1,
s. 18, am.

156. Section 18 of the said Act, replaced by section 170 of chapter 47 of the statutes of 1987, is amended

(1) by adding, at the end of the first paragraph, the following: “However, where section 115.7 of the said Act applies, the years and parts of a year of service credited under this plan are determined on an actuarially equivalent basis as established on the date on which the person becomes a member of this plan according to the actuarial assumptions and methods determined by a regulation made under paragraph 3 of section 130 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions in respect of the said plan and this plan. The years and parts of a year of service are then credited in accordance with section 115.7 of the Act respecting the Government and Public Employees Retirement Plan and the person may, where applicable, avail himself of section 115.8 of the said Act.”;

(2) by adding, after the second paragraph, the following paragraph:

Applicability “Section 115.9 of the said Act, adapted as required, applies where the years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Penal Institutions on an actuarially equivalent basis.”

c. R-9.1, s. 20, am. **157.** Section 20 of the said Act is amended by replacing the first paragraph by the following paragraph:

Computation of pension **“20.** The amount of the pension of any person to whom this plan applies pursuant to section 2 is increased, for each year redeemed by that person under Division II of Chapter IV and for any other year of teaching unless such years have been credited under this plan on an actuarially equivalent basis, by an amount equal to 1.6% of the average pensionable salary used for the computation of his pension.”

c. R-9.1, s. 34, am. **158.** Section 34 of the said Act is amended by replacing the figure “56” in the first line of the first paragraph by the figure “55”.

c. R-9.1, s. 37, am. **159.** Section 37 of the said Act, replaced by section 174 of chapter 47 of the statutes of 1987, is amended by replacing the third paragraph by the following paragraph:

Applicable provisions **“A person referred to in the first or second paragraph who elects to become or to again become a member of the pension plan shall become, notwithstanding the second paragraph of section 2, a member of this plan and sections 8, 9, 18, 34, 36, 54 and 55 apply.”**

c. R-9.1, s. 51, am. **160.** Section 51 of the said Act, amended by section 179 of chapter 47 of the statutes of 1987, is again amended by replacing the last three lines of the first paragraph by the following words: “may be, again become a member of the pension plan, he shall become, notwithstanding the second paragraph of section 2, a member of this plan and sections 8, 9, 18, 34, 36, 54 and 55 apply.”

c. R-9.1, s. 53, am. **161.** Section 53 of the said Act is amended by replacing the figure “101” in the second line of the second paragraph by the figure “102”.

c. R-9.1, s. 54, am. **162.** Section 54 of the said Act is amended by replacing the figure “101” in the third and ninth lines by the figure “102”.

ACT RESPECTING THE GOVERNMENT AND
PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, s. 3, am. **163.** Section 3 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), replaced by section 2 of chapter 47 of the statutes of 1987, is amended by replacing the first paragraph by the following paragraph:

Employees

“3. Every person referred to in sections 1 and 2 and every person to whom an Act or a regulation makes this plan applicable are, for the purposes of this plan, considered to be employees unless they are receiving pension benefits under this plan, the Pension Plan of Peace Officers in Penal Institutions, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Certain Teachers or the pension plans established pursuant to sections 9 and 10.”

c. R-10, s. 4,
am.

164. Section 4 of the said Act, replaced by section 3 of chapter 47 of the statutes of 1987, is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) is excluded therefrom by regulation by reason of his class or conditions of employment or his remuneration or mode of remuneration;”;

(2) by replacing paragraph 8 by the following paragraph:

“(8) is a peace officer who is a member of the Pension Plan of Peace Officers in Penal Institutions.”

c. R-10,
s. 16, am.

165. Section 16 of the said Act, replaced by section 12 of chapter 47 of the statutes of 1987, is amended by replacing the third paragraph by the following paragraph:

Exclusion

“Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which he is not an employee for the purposes of this plan, even if he holds pensionable employment, shall be excluded.”

c. R-10,
s. 24, am.

166. Section 24 of the said Act is amended by replacing paragraph 3 by the following paragraph:

“(3) he holds, in the case of a full-time leave without pay, pensionable employment under this plan, even if, while in that employment, he is a member of the Pension Plan of Certain Teachers, or pensionable employment under the Act respecting the Pension Plan of Peace Officers in Penal Institutions if, in that case, he was not holding pensionable employment under the Civil Service Superannuation Plan at the time of his leave without pay, from the end of the last leave authorized by the employer or, in the case of a part-time leave without pay, from the end of the authorized leave, unless he has died or become disabled or eligible for retirement, or unless upon his return, he has availed himself of an agreement of transferability entered into under

section 158 or, if the leave is followed by a maternity leave, from the end of the leave or, where such is the case, from the end of a leave without pay immediately following a maternity leave."

c. R-10,
s. 29, am.

167. Section 29 of the said Act, replaced by section 18 of chapter 47 of the statutes of 1987, is amended by replacing the first paragraph by the following paragraph:

Deduction

"29. The employer shall, except for a pensioner who, even if he holds pensionable employment, is not an employee for the purposes of this plan and an employee referred to in section 70 of the Act respecting the Teachers Pension Plan, section 43.1 or section 89.4 of the Act respecting the Civil Service Superannuation Plan or section 112 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions (1987, chapter 107) and as long as he has not elected to become or again become, as the case may be, a member of this plan, withhold from the pensionable salary he pays to each employee and, in the case of a pensioner, from any lump sum paid under section 16, an annual amount equal to 7% from that part of the pensionable salary which exceeds 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9)."

c. R-10,
s. 36.2,
added

168. The said Act is amended by inserting, after section 36.1 enacted by section 22 of chapter 47 of the statutes of 1987, the following section:

Average
pensionable
salary

"36.2 For the purposes of determining the average pensionable salary, the pensionable salary and the contributory periods must be determined according to the years and parts of a year of service credited to the employee under a pension plan referred to in the first paragraph of section 137 and according to the relevant basis of remuneration for each of those years, namely 200 or 260, even if they have been credited under this plan on an actuarially equivalent basis. The same rule applies for the purposes of section 39 and of sections 37 and 43 to the extent that, in those cases, they refer to section 39."

c. R-10,
s. 46,
replaced

169. Section 46 of the said Act is replaced by the following section:

Reimburse-
ment of con-
tributions

"46. The contributions of an employee who dies before becoming entitled to a pension shall be reimbursed, subject to section 58."

c. R-10,
ss. 47, 48,
replaced

170. Sections 47 and 48 of the said Act, replaced by section 26 of chapter 47 of the statutes of 1987, are again replaced by the following sections:

Reimburse-
ment of
contribu-
tions

"47. Except where section 21 applies, an employee with less than two years of service who ceases to be a member of this plan before becoming entitled to a pension is entitled, subject to section 58, to the reimbursement of his contributions at the time and on the conditions prescribed by regulation.

Deferred an-
nuity or
reimburse-
ment

"48. Except where section 21 applies, an employee with at least two years of service who ceases to be a member of this plan before becoming entitled to a pension or to only a deferred annuity, may apply for a deferred annuity or obtain, subject to section 58, the reimbursement of his contributions provided he has not attained 65 years of age."

c. R-10,
s. 49,
replaced

171. Section 49 of the said Act, replaced by section 26 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Accumulat-
ed years of
service

"49. In the cases provided for in sections 47 and 48, if the employee again becomes a member of this plan without having obtained the reimbursement of his contributions and, in the case of section 47, without being entitled to a reimbursement, the years and parts of a year of service he accumulates are added to those already credited.

Reimburse-
ment

However, in the case provided for in section 48, an employee who again holds pensionable employment within 180 days after he ceased to be a member of the plan is entitled to the reimbursement of his contributions provided he applies therefor within such 180 days."

c. R-10,
s. 50,
replaced

172. Section 50 of the said Act, amended by section 27 of chapter 47 of the statutes of 1987, is replaced by the following section:

Contribu-
tions

"50. For the purposes of this division, contributions include every amount paid by the employee and every contributions from which he was exempt under this plan or under any other pension plan out of which the employee's service was transferred to this plan, excluding any contribution deducted in excess for any year subsequent to the year 1986. Contributions also include any interest accrued on those amounts in accordance with the relevant pension plan. Contributions do not include any amount refunded to the employee under any of such pension plans if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan.

Reimburse-
ment

Notwithstanding the foregoing, the sums paid by an employee into a supplemental pension plan established by an employer within the meaning of this plan are reimbursed if the funds have been transferred to this plan."

c. R-10,
s. 51, am.

173. Section 51 of the said Act, amended by section 28 of chapter 47 of the statutes of 1987, is again amended by replacing that which precedes subparagraph 1 of the first paragraph by the following:

10 years of
service and
45 years of
age

"51. The employee who ceases to be an employee within the meaning of the plan before becoming entitled to a pension is entitled, except if section 21 applies or if he transfers his years and parts of a year of service to the Pension Plan of Peace Officers in Penal Institutions or to the Pension Plan of Certain Teachers or if he has availed himself of a transfer agreement entered into pursuant to section 158 in respect of this plan, provided he has at least 10 years of service and is 45 years of age or over, only to:".

c. R-10,
s. 55,
replaced

174. Section 55 of the said Act is replaced by the following section:

"55. Contributions are reimbursed with interest.

Interest

Reimburse-
ment with-
out interest

However, contributions with respect to service that had been credited to the employee under another pension plan and that has been credited under this plan in accordance with section 98 are reimbursed without interest."

c. R-10,
s. 57, am.

175. Section 57 of the said Act is amended by replacing the first paragraph by the following paragraph:

Member of
National As-
sembly

"57. Every employee who becomes a Member of the National Assembly is entitled to pension benefits for the years and parts of a year of service that have been credited to him under this plan if they have not been transferred to another pension plan, if he acquires the right to a pension as a Member of the National Assembly and repays the contributions reimbursed to him, where such is the case."

c. R-10,
s. 58,
replaced

176. Section 58 of the said Act is replaced by the following section:

Reduction

"58. When contributions are reimbursed, if amounts have been paid as pension benefits under this plan or a pension plan out of which the employee's service has not been transferred to this plan on an actuarially equivalent value, the total amount of the contributions of the employee, excluding sums paid by the employee and for which a pension credit is granted, and, where such is the case, interest accrued on such contributions up to the date on which a pension became payable, is reduced by the amounts paid as pension benefits from the date on which the pension ceased to be paid. The balance of the contributions and, where such is the case, of the accrued interest shall bear interest from that date, at the rate in force on the date of reimbursement for every period during which no amount was paid as pension benefits.

Contribu-
tions

However, if a pension is payable to the employee, spouse or child under section 99, the reimbursement of contributions provided for in sections 46 to 48 does not include contributions relating to service credited in accordance with sections 85.3 and 98. In that case, the first paragraph of this section applies, at the time the pension becomes payable, in respect of other contributions but without taking into account the amounts paid as pension benefits under section 99. Where the employee is entitled only to a deferred annuity under this plan or where he has applied for a deferred annuity under section 48, the amounts paid as pension benefits under section 99 are deducted only from the amount of contributions relating to service credited in accordance with sections 85.3 and 98 if that pension is more advantageous than the benefits under this plan."

c. R-10,
s. 60,
replacedPension
benefits
from 65
years of age

177. Section 60 of the said Act is replaced by the following section:

"60. A person 65 years of age or over but under 71 may hold pensionable employment under this plan and receive payment of benefits as a pensioner by way of

(1) a pension under this plan, the Pension Plan of Peace Officers in Penal Institutions, the Teachers Pension Plan, the Civil Service Superannuation Plan or the pension plans established pursuant to sections 9 and 10,

(2) a pension under section 80,

(3) pension credit under this plan and any benefit payable under the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1),

(4) an annual pension under section 84."

c. R-10,
ss. 62-67,
replaced

178. Sections 62 to 67 of the said Act are replaced by the following sections:

Maximum
benefits

"62. In no case may the benefits that a pensioner may receive be greater than the amount by which the annual salary exceeds the basic salary referred to in section 69.

Benefits

"63. To determine the benefits that a pensioner is entitled to receive, the benefits are adjusted in accordance with the plan concerned.

Annual
salary

"64. The annual salary is equal to the basic salary, excluding any amount determined under section 15,

(1) received by the pensioner on the day or part of day preceding the day he retired, computed on a yearly basis, or

(2) that he would otherwise have received on the day or part of day preceding the day he retired or that he would have received on that day had he not been, among other things, on leave without pay or receiving salary insurance benefits, computed on a yearly basis.

Part-time
employee

The annual salary of a pensioner who was not a full-time employee is reduced to the same fraction as that credited to him in respect of service.

Simultane-
ous employ-
ments

“65. In the case of a pensioner who, when he was an employee, was holding simultaneously more than one pensionable employment under this plan, the basic salary is computed in the same manner as the pensionable salary in such a case.

Annual
salary

“66. To determine the annual salary for the years following the year in which the pensioner retired, the salary is adjusted for each year concerned and at the intervals prescribed under section 119 of the Act respecting the Québec Pension Plan, according to the rate of increase of the Pension Index determined by the said Act.

Adjustment

However, the first adjustment is made proportionately to the number of days for which the pensioner received benefits in the year he retired in relation to the total number of days in that year.

Order of
payments

“67. The amounts payable as benefits are paid, where such is the case, in the following order:

(1) the pension granted under this plan;

(2) the pension granted under the Pension Plan of Peace Officers in Penal Institutions;

(3) the pension granted under the pension plans established pursuant to sections 9 and 10;

(4) the pension granted under the Civil Service Superannuation Plan;

(5) the pension granted under the Teachers Pension Plan;

(6) any benefits granted under the Act respecting the Pension Plan of Certain Teachers;

(7) the pension credit earned or credited pursuant to section 101 and, as the case may be, section 158 and the amounts payable under section 80;

(8) the other pension credits granted under this plan;

(9) the annual pension under section 84.

Partial payment

Where any of the amounts referred to in the first paragraph, except the pension granted under the Pension Plan of Peace Officers in Penal Institutions and the pension increase referred to in section 20 of the Act respecting the Pension Plan of Certain Teachers, is payable in part only, the payable part is taken, first, out of that portion of the benefits that relates to years of service later than 30 June 1982."

c. R-10,
s. 69, am.

179. Section 69 of the said Act is amended by replacing that which precedes subparagraph 2 of the first paragraph by the following:

Report of the employer

"69. Within 30 days preceding the anniversary date of the day the pensioner began to receive benefits, the Commission must require the employer to file a report containing

(1) the amount of basic salary paid to him in the 12 months preceding the anniversary date or that would have been paid to him had he not been, among other things, on leave without pay or receiving salary insurance benefits;"

c. R-10,
s. 72, am.

180. Section 72 of the said Act is amended by replacing that which precedes subparagraph 1 of the first paragraph by the following:

Underpayment and overpayment

"72. If the pensioner receives benefits that are greater or lower than those to which he is entitled, the Commission must,"

c. R-10,
s. 73,
replaced

181. Section 73 of the said Act is replaced by the following section:

Employee 71 years of age or over

"73. Every pensioner 71 years of age or over who holds pensionable employment under this plan shall receive his benefits."

c. R-10,
s. 74, am.

182. Section 74 of the said Act, replaced by section 33 of chapter 47 of the statutes of 1987, is amended by adding the following paragraph:

Applicability

"The first paragraph does not apply to service credited under this plan on an actuarially equivalent basis."

c. R-10,
s. 75, am.

183. Section 75 of the said Act is amended by adding, at the end of the first paragraph, the following: "The same rule applies to years

and parts of a year of service recognized solely for purposes of entitlement to a pension under the Pension Plan of Peace Officers in Penal Institutions, the Teachers Pension Plan or the Civil Service Superannuation Plan; the same rule applies to years and parts of years of service not credited under this plan by reason of the application of section 115.7 and to those recognized solely for purposes of entitlement to a pension under an agreement of transferability entered into under section 158 in respect of this plan if, in the last two cases, they have not otherwise been credited under section 115.8 or under the agreement concerned, as the case may be."

c. R-10,
s. 85.3, am.

184. Section 85.3 of the said Act, enacted by section 38 of chapter 47 of the statutes of 1987, is amended by replacing the second line of the third paragraph by the following words: "under the second paragraph, with annually compounded interest at the rate in force on the".

c. R-10,
s. 85.5, am.

185. Section 85.5 of the said Act, enacted by section 38 of chapter 47 of the statutes of 1987, is amended by replacing the second paragraph by the following paragraph:

Applicable
provisions

"The second paragraph of section 55, section 99 and the third paragraph of section 130 apply in respect of service credited under this division. The sums collected under section 85.3 are paid into the consolidated revenue fund."

c. R-10,
s. 85.12,
replaced

186. Section 85.12 of the said Act, enacted by section 38 of chapter 47 of the statutes of 1987, is replaced by the following section:

Pensionable
employ-
ments

"85.12 If the pensioner again holds pensionable employment under this plan or holds pensionable employment under the Pension Plan of Peace Officers in Penal Institutions, he ceases to be entitled to the amounts added under section 85.7 and to the benefits that may be granted under section 85.9 and he ceases, for the purposes of entitlement to and computation of any new pension, to be entitled to avail himself of this division.

Applicable
provisions

Chapter VII of Title I of this Act or Division IV of Chapter V of the Act respecting the Pension Plan of Peace Officers in Penal Institutions, as the case may be, and sections 207 to 209 apply to the reduced pension and to the other benefits paid to the pensioner."

c. R-10,
s. 85.16,
replaced

187. Section 85.16 of the said Act, enacted by section 38 of chapter 47 of the statutes of 1987, is replaced by the following section:

Applicable
provisions

"85.16 If the pensioner again holds pensionable employment under this plan or holds pensionable employment under the Pension Plan of Peace Officers in Penal Institutions, Chapter VII of Title I of this Act or Division IV of Chapter V of the Act respecting the Pension Plan of Peace Officers in Penal Institutions, as the case may be, applies.

Cancellation

Any pension that may have been granted to the pensioner under subparagraph 2 of the first paragraph of section 85.14 is cancelled, and the person again becomes a member of this plan or of the Pension Plan of Peace Officers in Penal Institutions, as the case may be, but is not entitled to again avail himself of the said subparagraph 2. If, however, at the time he retired, the pensioner was otherwise entitled to a pension under subparagraph 1, 3, 4 or 5 of the first paragraph of section 85.14, Chapter VII of Title I of this Act or Division IV of Chapter V of the Act respecting the Pension Plan of Peace Officers in Penal Institutions, as the case may be, applies to that pension and to the other benefits paid to the pensioner."

c. R-10,
s. 99, am.

188. Section 99 of the said Act, amended by section 45 of chapter 47 of the statutes of 1987, is again amended by replacing the first paragraph by the following paragraph:

Applicable
provisions

"99. In the case of physical or mental disability, death or cessation of employment or in the case where the employee ceases to be a member of this plan, the provisions of the Civil Service Superannuation Plan and of the Teachers Pension Plan which concern the entitlement to and the payment of a pension continue to apply if the years and parts of a year that had been credited under those plans have been credited under this plan in accordance with section 98, until a pension becomes payable under this plan. Such provisions continue to apply only if they are more advantageous than those of this plan."

c. R-10,
s. 115.2,
replaced

189. Section 115.2 of the said Act is replaced by the following section:

Period of
payment

"115.2 The employee may, to pay the cost of redeeming service under section 115.1, spread payment thereof with annually compounded interest at the rate in force on the date of receipt of the application over the period and at the intervals determined by the Commission."

c. R-10,
ss. 115.7-
115.9,
added

190. The said Act is amended by inserting, after section 115.6, the following sections:

Service
credited

"115.7 The years and parts of a year of service credited to an employee under the Pension Plan of Peace Officers in Penal Institutions

shall, if his contributions have not been refunded, be credited under this plan on an actuarially equivalent basis as established on the date on which the employee begins to pay contributions to this plan. These years and parts of a year of service are, in that case, credited, beginning with the latest service, until the actuarial value of the benefits, as established in respect of those years and parts of a year of service under this plan, reaches the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Penal Institutions, without exceeding the service credited to the employee under that plan.

Actuarial
values

The actuarial values of the benefits shall be established according to the actuarial assumptions and methods determined by regulation, which may vary according to the pension plans concerned.

Service
credited

“115.8 The employee may be credited with all or part of the years and parts of a year of service not credited under this plan pursuant to section 115.7 by paying to the Commission the difference between the actuarial values concerned for each such years and parts of a year of service. The amount to be paid by the employee shall bear interest, compounded annually, at the rates determined, for each period, under this Act and running from the date on which the actuarial values are established to the date of the notice from the Commission of the amount to be paid.

Payment

The employee may pay the amount determined under the first paragraph in a lump sum or spread payment thereof with interest, compounded annually, at the rate in force on the date of receipt of the application over the period and at the intervals determined by the Commission.

Reimburse-
ment

“115.9 The Commission shall reimburse, where applicable, to an employee whose years and parts of a year of service credited under this plan have been transferred to another pension plan on an actuarially equivalent basis, the amount by which the total amount of the contributions accumulated under sections 50, 55, 218 and 219 exceeds the amount of the actuarial value of the benefits accrued to him under that other pension plan.”

c. R-10,
s. 116, am.

191. Section 116 of the said Act, replaced by section 54 of chapter 47 of the statutes of 1987, is amended

(1) by replacing the last two lines of the first paragraph by the following words: “receive his salary if he does not elect to again become a member of this plan.”;

(2) by replacing the second paragraph by the following paragraph:

Pensioner “If the pensioner elects to again become a member of this plan, he shall, notwithstanding the first paragraph of section 3, become an employee within the meaning of this plan. The pension ceases to be paid and it is, at the time he ceases to hold employment or not later than on reaching 65 years of age, recomputed to take into account the years of service and the pensionable salary credited to him for the period during which he held that employment. When he reaches 65 years of age, the employee may elect to become a member of this plan as provided in section 118, and sections 117 to 122 apply.”

c. R-10,
s. 118,
replaced **192.** Section 118 of the said Act, replaced by section 55 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Option “**118.** The pensioner may elect to again become a member of this plan.”

c. R-10,
s. 119,
replaced **193.** Section 119 of the said Act, replaced by section 55 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Recomputa-
tion “**119.** If the pensioner elects to again become a member of this plan, he shall, notwithstanding the first paragraph of section 3, become an employee within the meaning of this plan. The pension is, at the time he ceases to hold employment, recomputed to take into account the years of service and the pensionable salary credited to him for the period during which he held that employment.”

c. R-10,
s. 120,
replaced **194.** Section 120 of the said Act, replaced by section 55 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Adjustment “**120.** If the pensioner does not elect to again become a member of this plan, the pension benefits accumulated by him under this plan shall be adjusted in accordance with the plan for the period during which he holds pensionable employment.”

c. R-10,
s. 127, am. **195.** Section 127 of the said Act is amended by replacing the figure “101” in subparagraph 2 of the first paragraph by the figure “102”.

c. R-10,
s. 130, am. **196.** Section 130 of the said Act is amended by replacing the third paragraph by the following paragraph:

Source “However, for any part of service that had been credited under the Civil Service Superannuation Plan or the Teachers Pension Plan,

if such service has been credited under this plan pursuant to section 98, the sums are taken out of the consolidated revenue fund.”

c. R-10,
s. 134, am.

197. Section 134 of the said Act, replaced by section 58 of chapter 47 of the statutes of 1987, is amended

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

“(1) determine, for the purposes of paragraph 3 of section 4, the classes and conditions of employment and the remuneration or mode of remuneration by reason of which a person is excluded from the plan;”;

(2) by striking out paragraph 2;

(3) by replacing paragraph 8 by the following paragraph:

“(8) determine, for the purposes of section 47, the dates and conditions on which an employee is entitled to a reimbursement of his contributions;”;

(4) by inserting, after paragraph 14, the following paragraph:

“(14.1) determine the actuarial assumptions and methods used to establish the actuarial values of the benefits referred to in section 115.7, which may vary according to the pension plans concerned;”;

(5) by replacing paragraphs 23 and 24 by the following paragraphs:

“(23) determine, for the purposes of section 218, the percentages of the amount of interest payable on the contributions to which an employee or any of his assigns is entitled and the periods to which those percentages apply;

“(24) determine, for the purposes of section 219, the manner of computing the interest on contributions;”.

c. R-10,
s. 137, am.

198. Section 137 of the said Act, amended by section 60 of chapter 47 of the statutes of 1987, is again amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) under sections 26, 28, 85.3, 115.2, 115.8 and 221 of this Act, under sections 22, 23, 27, 27.2, 28.3, 76 and 76.1 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) and under sections 66.2, 93, 99.7, 112 and 112.1 of the Act respecting the Civil Service Superannuation Plan, in the case of the determination of periods and dates of payment;”.

c. R-10,
s. 151, am.

199. Section 151 of the said Act, amended by section 65 of chapter 47 of the statutes of 1987, is again amended by replacing the second paragraph by the following paragraph:

Interest

“The interest is computed at the rate in force on the date of payment. However, in the case of the Government and Public Employees Retirement Plan, the retirement plan of members of the Sûreté du Québec and the Pension Plan of Peace Officers in Penal Institutions, the interest is computed, for the reimbursement of contributions and, as the case may be, of the sums paid for the redemption or transfer of service, according to the rates fixed in Schedule VI and applicable during the period commencing after the sixtieth day or, for the reimbursement of contributions deducted in excess in a year, during the period commencing after 30 June of the following year.”

c. R-10,
s. 158, am.

200. Section 158 of the said Act, amended by section 67 of chapter 47 of the statutes of 1987, is again amended by adding, at the end of the first paragraph, the following words: “If an agreement of transferability stipulates that years and parts of a year of service counted under the other pension plan are recognized solely for purposes of entitlement to a pension under the pension plan of which the employee is a member, the employee who pays an amount determined in the agreement to be credited with all or part of the years or parts of a year of service under the pension plan shall do so, from 1 January 1988, in the manner prescribed in the second paragraph of section 115.8.”

c. R-10,
s. 192, am.

201. Section 192 of the said Act, replaced by section 70 of chapter 47 of the statutes of 1987, is amended by inserting, after the first paragraph, the following paragraph:

Applicable
provisions

“Every person who is a member of the Pension Plan of Peace Officers in Penal Institutions may be governed by the measures provided in Chapters II and IV of this Title.”

c. R-10,
s. 201,
replaced

202. Section 201 of the said Act is replaced by the following section:

Pension
cancelled

“**201.** If the person holds or again holds pensionable employment under the retirement plan established under this Act, even if, while in that employment, he is a member of the Pension Plan of Certain Teachers, or if he holds pensionable employment under the Pension Plan of Peace Officers in Penal Institutions, the pension is cancelled and he is no longer entitled, for purposes of entitlement to and computation of any new pension, to the number added to his years of service and age.”

c. R-10,
s. 202,
replaced

203. Section 202 of the said Act, amended by section 73 of chapter 47 of the statutes of 1987, is replaced by the following section:

Return to
work

“202. If, at the time the person holds or again holds pensionable employment referred to in section 201, he is under 65 years of age and was not otherwise entitled to a pension at the time he retired, he shall become a member of the retirement plan established under this Act, the Pension Plan of Certain Teachers or the Pension Plan of Peace Officers in Penal Institutions, as the case may be. However, if he was otherwise entitled to a pension, the provisions of the pension plans respecting the return to work of a pensioner under 65 years of age apply.

Applicable
provisions

If, at that time, the person is 65 years of age or over, the provisions of the pension plans respecting the return to work of a pensioner 65 years of age or over apply. However, sections 120 and 121 of this Act, section 123 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions, section 72 of the Act respecting the Teachers Pension Plan and section 89.6 of the Civil Service Superannuation Plan do not apply if the person is not entitled to a pension before availing himself of this chapter.”

c. R-10,
s. 203, am.

204. Section 203 of the said Act is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) the annual amount of the maximum retirement pension under the Québec Pension Plan on that date, computed according to the estimate made by the Commission; the amount is reduced in accordance with section 39 of this Act subject to section 36.2 of that Act, section 51 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions subject to section 48 of that Act, section 38 of the Act respecting the Teachers Pension Plan subject to section 35.2 of that Act or, where applicable, section 5 of the Civil Service Superannuation Plan, to the extent that it refers to section 63.3 of that Act, and section 63.3 of that Act, subject, in the last two cases, to section 63.1.2 of that Act.”

c. R-10,
s. 207, am.

205. Section 207 of the said Act is amended by replacing the first paragraph by the following paragraph:

Return to
work

“207. If the person holds or again holds pensionable employment under the retirement plan established under this Act, even if, in that employment, he is a member of the Pension Plan of Certain Teachers or if he holds pensionable employment under the Pension Plan of Peace Officers in Penal Institutions, before 65 years of age, he is no longer entitled to the amount added to his pension and the provisions of the retirement plans respecting the return to work of a pensioner under 65 years of age apply.”

c. R-10,
s. 208,
replaced

206. Section 208 of the said Act is replaced by the following section:

Return to
work

“208. If the person holds or again holds pensionable employment under section 207 at 65 years of age or over, the provisions of the retirement plans respecting the return to work of a pensioner 65 years of age or over apply.”

c. R-10,
s. 218,
replaced

207. Section 218 of the said Act, replaced by section 79 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Percentage
of interest

“218. The employee and his assigns are entitled only to a percentage determined by regulation of the amount of interest payable on contributions within the meaning of section 50.

Applicability

The first paragraph does not apply in computing the interest accrued under the pension plan established under this Act for the purposes of section 71 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions.”

c. R-10,
s. 219,
replaced

208. Section 219 of the said Act is replaced by the following section:

Computation
of interest

“219. For the purposes of computing the interest, the contributions of the employee within the meaning of section 50, except the amounts that the employee had paid into a pension plan from which the service was transferred to the plan established under this Act pursuant to sections 101, 115.7 and 158, are deemed received at the mid-point of each year. The manner of computing the interest on any contribution of the employee within the meaning of section 50 is established by regulation.”

c. R-10,
s. 221, am.

209. Section 221 of the said Act, amended by section 81 of chapter 47 of the statutes of 1987, is again amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) he held pensionable employment under the plan from the end of his leave without pay, unless he has become disabled.”

ACT RESPECTING THE TEACHERS PENSION PLAN

c. R-11, s. 3,
replaced

210. Section 3 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11), amended by section 87 of chapter 47 of the statutes of 1987, is replaced by the following section:

Exceptions

“3. This plan does not apply to a teacher who

(1) is a member of the National Assembly;

(2) is excluded from the plan by reason of his class or conditions of employment, or his remuneration or mode of remuneration as determined by regulation;

(3) is a peace officer covered by the Pension Plan of Peace Officers in Penal Institutions.”

c. R-11, s. 5,
am.

211. Section 5 of the said Act, replaced by section 89 of chapter 47 of the statutes of 1987, is amended by adding the following paragraph:

Teacher
placed on
reserve

“A teacher placed on reserve as in section 6 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions (1987, chapter 107) shall again become a member of this plan if he ceases to be employed as a peace officer in penal institutions to again become a teacher within the meaning of this plan before the end of the leave without pay granted to him to hold employment as a peace officer.”

c. R-11,
s. 13, am.

212. Section 13 of the said Act, amended by section 91 of chapter 47 of the statutes of 1987, is again amended by replacing the third paragraph by the following paragraph:

Restriction

“Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which he is not an employee for the purposes of this plan, even if he holds pensionable employment, shall be excluded.”

c. R-11,
s. 21, am.

213. Section 21 of the said Act is amended by replacing paragraph 3 by the following paragraph:

“(3) holds pensionable employment under this plan, the Civil Service Superannuation Plan, the Pension Plan of Peace Officers in Penal Institutions or the Government and Public Employees Retirement Plan, even if, in the latter case, he is a member of the Pension Plan of Certain Teachers, from the end of the last leave authorized by the employer in the case of a full-time leave without pay or, in the case of a part-time leave without pay, from the end of the authorized leave, unless he has died or become disabled or eligible for retirement or unless, upon his return, he avails himself of an agreement of transferability respecting this plan entered into under section 158 of the Act respecting the Government and Public Employees Retirement Plan or, if the leave is followed by a maternity leave, from the end of that leave or, if such

is the case, from the end of the leave without pay immediately following the maternity leave.”

c. R-11,
s. 27, am.

214. Section 27 of the said Act is amended by replacing paragraph 2 by the following paragraph:

“(2) he holds pensionable employment under this plan from the end of the period, unless he has died or become disabled or eligible for retirement, or unless, upon his return, he avails himself of any agreement of transferability respecting this plan entered into under section 158 of the Act respecting the Government and Public Employees Retirement Plan.”

c. R-11,
ss. 27.1-
27.3, added

215. This Act is amended by inserting, after section 27, the following sections:

Service
credited

“27.1 The years and parts of a year of service credited to a teacher under the Pension Plan of Peace Officers in Penal Institutions shall, if his contributions have not been refunded, be credited under this plan on an actuarially equivalent basis established on the date the teacher contemplated in section 5 resumes payment of his contributions to this plan. These years and parts of a year of service shall thus be credited, beginning with the latest service, until the actuarial value of the benefits determined in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Penal Institutions, without, however, exceeding the service credited to the teacher under the said plan.

Actuarial
values

The actuarial values of the benefits shall be established according to the actuarial assumptions and methods determined by regulation, which may vary according to the pension plans concerned.

Service
credited

“27.2 A teacher may be credited with all or part of the years and parts of a year of service not credited under this plan owing to the application of section 27.1 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service. The amount to be paid by the teacher shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan and running from the date on which the actuarial values are established to the date of the notice from the Commission of the amount to be paid.

Payment

The teacher may pay the amount determined under the first paragraph in a lump sum or spread such payment with interest, compounded annually, at the rate in force under the Act respecting

the Government and Public Employees Retirement Plan on the date of receipt of the application, over such period and at such intervals as may be determined by the Commission.

Refund

“27.3 The Commission shall refund to a teacher whose years and parts of a year of service credited under this plan have been transferred to another pension plan on an actuarially equivalent basis the amount, if any, by which the total amount of contributions accumulated pursuant to sections 58 and 59 exceeds the actuarial value of the benefits accrued to him under that other pension plan.”

c. R-11,
s. 28.3, am.

216. Section 28.3 of the said Act, enacted by section 97 of chapter 47 of the statutes of 1987, is amended by replacing the words “with interest at the rate in force” in the first and second lines of the third paragraph by the words “with interest compounded annually at the rate in force”.

c. R-11,
s. 28.6, am.

217. Section 28.6 of the said Act, enacted by section 97 of chapter 47 of the statutes of 1987, is amended

(1) by replacing what precedes subparagraph 1 of the first paragraph by the following:

Funding

“28.6 The actuarial value of the benefits resulting from the measures provided in this chapter, Divisions I and II of Chapter V.1 of Title I of the Act respecting the Government and Public Employees Retirement Plan, subdivisions 1 and 2 of Division II.1 of the Civil Service Superannuation Plan (R.S.Q., chapter R-12) and sections 32 and 33 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions shall be funded by the difference between”;

(2) by replacing the second paragraph by the following paragraph:

Funding

“In addition, the measures are funded, also, by the sums paid by the teacher, employee or officer under Division II of this chapter, Division II of Chapter V.1 of Title I of the Act respecting the Government and Public Employees Retirement Plan, subdivision 2 of Division II.1 of the Act respecting the Civil Service Superannuation Plan or section 33 of the Act respecting the Pension Plan of Peace Officers in Penal Institutions.”

c. R-11,
s. 35.2,
added

218. This Act is amended by inserting, after section 35.1 enacted by section 102 of chapter 47 of the statutes of 1987, the following section:

Average
pensionable
salary

“35.2 For the purposes of establishing the average pensionable salary, the pensionable salary and the contributory periods shall be determined according to the years and parts of a year of service credited to the teacher under the Civil Service Superannuation Plan or the Pension Plan of Peace Officers in Penal Institutions and according to the basis of remuneration applicable to each of those years, namely 200 or 260, even if they have been credited under this plan on an actuarially equivalent basis. The same rule applies for the purposes of section 38 and sections 36, 44, 45, 47 and 65 to the extent that, in the last cases, they refer to section 38.”

c. R-11,
s. 50, am.

219. Section 50 of the said Act, amended by section 105 of chapter 47 of the statutes of 1987, is again amended by replacing paragraph 1 by the following paragraph:

“(1) he transfers his years and parts of a year of service to the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan, the Pension Plan of Certain Teachers or the Pension Plan of Peace Officers in Penal Institutions;”.

c. R-11,
s. 52, am.

220. Section 52 of the said Act is amended by replacing the first paragraph by the following paragraph:

Member of
the National
Assembly

“52. A teacher who becomes a Member of the National Assembly before a pension or deferred pension is granted to him is entitled to a pension for the years and parts of a year of service credited to him under this plan provided they have not been transferred to another pension plan, if he acquires the right to a pension as a Member of the National Assembly and repays any contributions reimbursed to him.”

c. R-11,
s. 56,
replaced

221. Section 56 of the said Act, replaced by section 108 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Reimburse-
ment of
contribu-
tions

“56. A teacher who ceases to be an employee for the purposes of the plan before becoming entitled to a pension or to only a deferred pension is entitled, unless he is a member of this plan, to the reimbursement of his contributions.

Application
for reim-
bursement

However, a person contemplated in the first paragraph of section 5 who was a member of this plan is entitled to the reimbursement of his contributions if he applies therefor within 180 days of the date on which he ceased to be an employee for the purposes of the said plan.”

c. R-11,
s. 58,
replaced

222. Section 58 of the said Act is replaced by the following section:

Contribu-
tions

“58. For the purposes of this division, contributions include every amount paid by the teacher and every contribution from which he was exempt under this plan or under any other pension plan out of which service has been transferred to this plan, but do not include contributions deducted in excess for the years subsequent to the year 1986. Contributions also include any interest accrued on such amounts in accordance with the pension plan concerned. However, contributions do not include any amount reimbursed to the teacher under any such pension plan if, where service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan.”

c. R-11,
s. 59,
replaced

223. Section 59 of the said Act, replaced by section 109 of chapter 47 of the statutes of 1987, is again replaced by the following section:

Reimburse-
ment

“59. Contributions are reimbursed without interest unless they are transferred to another pension plan under an agreement respecting this plan entered into under section 158 of the Act respecting the Government and Public Employees Retirement Plan.”

c. R-11,
s. 60,
replaced

224. Section 60 of the said Act is replaced by the following section:

Contribu-
tions

“60. At the time of a reimbursement of contributions, the total amount of contributions of a teacher is reduced by the amounts paid as pension benefits under this plan and under any pension plan from which service has not been transferred to this plan on an actuarially equivalent basis.”

c. R-11,
s. 62, am.

225. Section 62 of the said Act, replaced by section 110 of chapter 47 of the statutes of 1987, is amended by adding the following paragraph:

Applicability

“The first paragraph does not apply to service credited under this plan on an actuarially equivalent basis.”

c. R-11,
s. 62.1,
added

226. This Act is amended by inserting, after section 62, the following section:

Years of
service

“62.1 The years and parts of a year of service that were recognized solely for purposes of entitlement to a pension under the Civil Service Superannuation Plan and the Pension Plan of Peace Officers in Penal Institutions are added, for purposes of entitlement to any pension, to the years of service credited pursuant to section 16. The same rule applies to years and parts of a year of service not credited under this plan by reason of the application of section 27.1 and to the years and parts of a year of service recognized solely for purposes of entitlement to a pension under an agreement of transferability under this plan entered

into under section 158 of the Act respecting the Government and Public Employees Retirement Plan, if they have not otherwise been credited pursuant to section 27.2 or, as the case may be, pursuant to the relevant agreement.”

c. R-11,
s. 65, am. **227.** Section 65 of the said Act is amended by replacing what precedes paragraph 1 by the following:

Minimum
pension “**65.** In no case may a pension granted after 10 years of credited service, except a child’s pension or pensions under sections 50 and 53, be less,”.

c. R-11,
s. 66, am. **228.** Section 66 of the said Act is amended by replacing the second paragraph by the following paragraph:

Restriction “In no case may cash payment of the actuarial value of a child’s pension or a pension granted by reason of a physical or mental disability be made if, in the latter case, the pensioner is under 65 years of age.”

c. R-11,
s. 70, am. **229.** Section 70 of the said Act, replaced by section 112 of chapter 47 of the statutes of 1987, is amended by replacing the words “may elect to become an employee to whom this plan is applicable” in the third and fourth lines by the words “may elect to become a member of such plan”.

c. R-11,
s. 73, am. **230.** Section 73 of the said Act, replaced by section 113 of chapter 47 of the statutes of 1987, is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) determine, for the purposes of paragraph 2 of section 3, the classes of teachers, the conditions of employment, the remuneration or the mode of remuneration by reason of which a teacher is excluded from the pension plan;”;

(2) by inserting, after paragraph 4, the following paragraph:

“(4.1) determine the actuarial assumptions and methods used to establish the actuarial values of the benefits referred to in section 27.1, which may vary according to the pension plans concerned.”

c. R-11,
s. 76, am. **231.** Section 76 of the said Act, amended by section 115 of chapter 47 of the statutes of 1987, is again amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) holds pensionable employment under this plan from the end of his leave without pay or specialized studies, unless he has become disabled.”

c. R-11,
s. 77, am. **232.** The second paragraph of section 77 of this Act is repealed.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

c. R-12,
s. 10, am. **233.** Section 10 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by replacing what precedes paragraph 1 by the following:

Minimum “**10.** In no case may a pension granted after 10 years of credited service, except that granted to a child and that provided for in section 27, be less.”

c. R-12,
s. 20, am. **234.** Section 20 of the said Act, amended by section 120 of chapter 47 of the statutes of 1987, is again amended by replacing the third paragraph by the following paragraph:

Excluded amount “Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which he is not an officer for the purposes of the plan provided for in this division, even if he holds pensionable employment under that plan, shall be excluded.”

c. R-12,
s. 27, am. **235.** Section 27 of the said Act is amended by replacing what precedes paragraph 2 by the following:

Deferred annuity “**27.** An officer who ceases to be a member of the plan contemplated in this section after 10 years of service and before becoming entitled to a pension is entitled to only a deferred annuity, unless

(1) he transfers his years and parts of a year of service to the Teachers Pension Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers;”.

c. R-12,
s. 30,
replaced **236.** Section 30 of the said Act is replaced by the following section:

Applicable provisions “**30.** Where a reimbursement of contributions is made, sections 82.1 and 82.2 apply.”

c. R-12,
s. 43.1, am. **237.** Section 43.1 of the said Act, replaced by section 125 of chapter 47 of the statutes of 1987, is amended by replacing the words “may elect to become an employee to whom that plan is applicable”

in the third and fourth lines by the words “may elect to become a member of that plan”.

c. R-12,
s. 52, am.

238. Section 52 of the said Act, amended by section 126 of chapter 47 of the statutes of 1987, is again amended by replacing the third paragraph by the following paragraph:

Excluded
amount

“Any part of the lump sum that is attributable to an increase or adjustment of the salary paid to a pensioner for any period during which he is not an officer for the purposes of the plan provided for in this division, even if he holds pensionable employment under that plan, shall be excluded.”

c. R-12,
s. 53,
replaced

239. Section 53 of the said Act, amended by section 127 of chapter 47 of the statutes of 1987, is replaced by the following section:

Restriction

“53. The plan provided for under this division does not apply to an officer who

(1) is excluded by reason of his class or conditions of employment or his remuneration or mode of remuneration as determined by regulation;

(2) is a member of a retirement plan provided for in the Courts of Justice Act (R.S.Q., chapter T-16);

(3) is a member of the Sûreté du Québec;

(4) is a Member of the National Assembly;

(5) is a peace officer who is a member of the Pension Plan of Peace Officers in Penal Institutions.”

c. R-12,
s. 54, am.

240. Section 54 of the said Act, amended by section 129 of chapter 47 of the statutes of 1987, is again amended by replacing the second and third paragraphs by the following paragraphs:

Member of
the plan

“However, a person who is a member of any of the plans provided for in this Act or of the Teachers Pension Plan when he ceases to be an employee for the purposes of the plan and who, within 180 days of the date on which he ceased to be an employee for the purposes of the plan, holds or again holds an employment contemplated in Schedule I or II, becomes a member of the plan provided for in this division, unless he elects to become a member of the Government and Public Employees Retirement Plan.

Teachers
placed on
reserve

A teacher placed on reserve who is a member of the Teachers Pension Plan and who is granted a leave without pay to hold pensionable employment under the plan provided for in this division becomes a member of such plan."

c. R-12,
s. 63.1.2,
added

241. The said Act is amended by inserting, after section 63.1.1 enacted by section 137 of chapter 47 of the statutes of 1987, the following section:

Average
pensionable
salary

"63.1.2 For the purposes of establishing the average pensionable salary, the pensionable salary and the contributory periods shall be determined according to the years and parts of a year of service credited to the officer under the Teachers Pension Plan or the Pension Plan of Peace Officers in Penal Institutions and according to the basis of remuneration applicable to each of those years, namely 200 or 260, even if they have been credited under the plan provided for in this division on an actuarially equivalent basis. The same rule applies for the purposes of section 63.3 and sections 5, 10, 63.2, 65, 76 and 78 to the extent that the latter sections refer to section 63.3."

c. R-12,
s. 65, am.

242. Section 65 of the said Act is amended by replacing what precedes paragraph 1 by the following:

Minimum
pension

"65. In no case may a pension granted after 10 years of credited service, except a child's pension and a pension provided for in section 83, be less".

c. R-12,
s. 66.1, am.

243. Section 66.1 of the said Act is amended by replacing paragraph 3 by the following paragraph:

"(3) holds, in the case of a full-time leave without pay, pensionable employment under the plan provided for in this division, the Teachers Pension Plan or the Government and Public Employees Retirement Plan even if, in the last case, he is a member of the Pension Plan of Certain Teachers from the end of the last leave authorized by the employer or, in the case of a part-time leave without pay, from the end of the authorized leave, unless he has died or become disabled or eligible for retirement, or unless, upon his return, he avails himself of an agreement of transferability respecting the plan provided for in this division, entered into pursuant to section 158 of the Act respecting the Government and Public Employees Retirement Plan or, if the leave is followed by a maternity leave, from the end of the leave or, where such is the case, from the end of the leave without pay immediately following the maternity leave."

c. R-12,
s. 67.1, am.

244. Section 67.1 of the said Act, replaced by section 141 of chapter 47 of the statutes of 1987, is amended by adding the following paragraph:

Applicability

“However, the first paragraph does not apply to service credited under the plan provided for in this division on an actuarially equivalent basis.”

c. R-12,
s. 67.2,
added

245. The said Act is amended by inserting, after section 67.1, the following section:

Years of
service

“67.2 The years and parts of a year of service that were recognized solely for purposes of entitlement to a pension under the Teachers Pension Plan and the Pension Plan of Peace Officers in Penal Institutions are added, for purposes of entitlement to any pension, to the years of service credited pursuant to section 58. The same rule applies to the years and parts of a year of service not credited under the plan provided for in this division by reason of the application of section 92 and to the years and parts of a year recognized solely for purposes of entitlement to a pension under an agreement of transferability respecting the plan provided for in this division and entered into pursuant to section 158 of the Act respecting the Government and Public Employees Retirement Plan if they have not otherwise been credited pursuant to section 93 or, as the case may be, pursuant to the agreement concerned.”

c. R-12,
s. 74, am.

246. Section 74 of the said Act is amended by replacing the second paragraph by the following paragraph:

Restriction

“In no case may cash payment of the actuarial value of a child’s pension or of a pension granted by reason of physical or mental disability be made, if in the latter case the pensioner is under 65 years of age.”

c. R-12,
s. 81,
replaced

247. Section 81 of the said Act is replaced by the following section:

Reimburse-
ment

“81. Where contributions are reimbursed, the aggregate of the officer’s contributions must be reduced by the amounts paid as pension benefits under the plan provided for in this division and a pension plan from which service has not been transferred to the plan provided for in this division on an actuarially equivalent basis.”

c. R-12,
s. 82, am.

248. Section 82 of the said Act, amended by section 145 of chapter 47 of the statutes of 1987, is again amended by replacing the first paragraph by the following paragraph:

Reimburse-
ment

“82. An officer who ceased to be an employee for the purposes of the plan provided for in this division before becoming entitled to a pension or to only a deferred pension is entitled, unless he is a member of the said plan, to the reimbursement of his contributions.”

c. R-12,
ss. 82.1,
82.2, added

249. The said Act is amended by inserting, after section 82, the following sections:

Contribu-
tions

“82.1 For the purposes of a reimbursement of contributions, contributions include every amount paid by the officer and every contribution from which he was exempt under the plan provided for in this division or under any other pension plan out of which service has been transferred to the plan provided for in this division, but do not include any contributions deducted in excess for the years subsequent to the year 1986. Contributions also include any interest accrued on such amounts in accordance with the relevant pension plan. However, contributions do not include any amount reimbursed to the officer under any such pension plan if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan.

Contribu-
tions

“82.2 The contributions are reimbursed without interest if they have been transferred to another pension plan under agreements respecting the plan provided for in this division entered into pursuant to section 158 of the Act respecting the Government and Public Employees Retirement Plan.”

c. R-12,
s. 83, am.

250. Section 83 of the said Act, amended by section 146 of chapter 47 of the statutes of 1987, is again amended by replacing paragraph 1 by the following paragraph:

“(1) he transfers his years and parts of a year of service to the Teachers Pension Plan, the Government and Public Employees Retirement Plan, the Pension Plan of Certain Teachers or to the Pension Plan of Peace Officers in Penal Institutions;”

c. R-12,
s. 85, am.

251. Section 85 of the said Act is amended by replacing the first paragraph by the following paragraph:

Member of
the National
Assembly

“85. An officer who becomes a Member of the National Assembly before a pension or deferred pension is granted to him is entitled to pension benefits for the years and parts of a year of service credited to him under the plan provided for in this division provided they have not been transferred to another pension plan, if he acquires the right to a pension as a Member of the National Assembly and repays any contributions reimbursed to him.”

c. R-12,
s. 88,
repealed

252. Section 88 of the said Act, replaced by section 147 of chapter 47 of the statutes of 1987, is repealed.

c. R-12,
s. 89, am.

253. Section 89 of the said Act, amended by section 148 of chapter 47 of the statutes of 1987, is again amended by replacing the second paragraph by the following paragraph:

Member

“However, if he holds pensionable employment under the Government and Public Employees Retirement Plan, he is a member of that plan or of the Pension Plan of Certain Teachers, as the case may be, or if he holds pensionable employment under the Pension Plan of Peace Officers in Penal Institutions, he is a member of the latter plan.”

c. R-12,
s. 89.4, am.

254. Section 89.4 of the said Act, replaced by section 150 of chapter 47 of the statutes of 1987, is amended by replacing the words “may elect to become an employee to whom that plan is applicable” in the third and fourth lines by the following words: “may elect to become a member of that plan”.

c. R-12,
ss. 92-93.1,
added

255. The said Act is amended by inserting, after section 91, the following sections:

Service
credited

“92. The years and parts of a year of service credited to an officer under the Pension Plan of Peace Officers in Penal Institutions shall, if he has not obtained the reimbursement of his contributions, be credited under the plan provided for in this division on an actuarially equivalent basis established on the date the officer referred to in the second paragraph of section 54 again begins to pay contributions to the plan provided for in this division. The years and parts of a year of service are, in that case, credited, beginning with the latest service, until the actuarial value of the benefits, as established in respect of such years and parts of years of service under the plan provided for in this division, reaches the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Penal Institutions, without exceeding the service credited to the employee under that plan.

Actuarial
values

The actuarial values of the benefits shall be established according to the actuarial assumptions and methods determined by regulation, which may vary according to the pension plans concerned.

Service
credited

“93. An officer may be credited with all or part of the years and parts of a year of service not credited under this plan provided for in this division owing to the application of section 92 by paying to the Commission the difference between the actuarial values of the pension benefits attributable to those years and parts of a year of service. The amount to be paid by the officer shall bear interest, compounded annually, at the rates determined, for each period, under the Act respecting the Government and Public Employees Retirement Plan and running from the date on which the actuarial values are established to the date of the notice from the Commission of the amount to be paid.

Payment

The officer may pay the amount determined under the first paragraph in a single payment or spread payment thereof, with interest,

compounded annually, at the rate in force under the Act respecting the Government and Public Employees Retirement Plan on the date of receipt of the application, over the period and at the intervals determined by the Commission.

Reimburse-
ment

“93.1 The Commission shall reimburse, where applicable, to an officer whose years and parts of a year of service credited under the plan provided for in this division have been transferred to another pension plan on an equivalent actuarial basis, the amount by which the total amount of contributions accumulated under sections 82.1 and 82.2 exceeds the actuarial value of the benefits accrued to him under the other pension plan.”

c. R-12,
s. 99.5, am.

256. Section 99.5 of the said Act, enacted by section 153 of chapter 47 of the statutes of 1987, is amended by inserting the word “avant” after the word “terminé” in the fourth line of the third paragraph of the French text.

c. R-12,
s. 99.7, am.

257. Section 99.7 of the said Act, enacted by section 153 of chapter 47 of the statutes of 1987, is amended by replacing the words “with interest at the rate in force” in the second line of the third paragraph by the words “with interest, compounded annually, at the rate in force”.

c. R-12,
s. 99.16,
replaced

258. Section 99.16 of the said Act, enacted by section 153 of chapter 47 of the statutes of 1987, is replaced by the following section:

Pensionable
employment

“99.16 If the pensioner holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Penal Institutions, he ceases to be entitled to the amounts added under section 99.11 and to the benefits granted, as the case may be, under section 99.13, and he ceases, for purposes of entitlement to and computation of any new pension, to be entitled to avail himself of this subdivision. If, however, the pensioner was not otherwise entitled to a pension when he retired, he becomes a member of the Government and Public Employees Retirement Plan or, as the case may be, of the Pension Plan of Peace Officers in Penal Institutions.

Applicable
provisions

Sections 89.2 to 89.6 apply to the reduced pension, and sections 207 to 209 of the Act respecting the Government and Public Employees Retirement Plan apply to the pension or any new pension that will be granted to that person even if it is payable under the Government and Public Employees Retirement Plan or, as the case may be, the Pension Plan of Peace Officers in Penal Institutions.”

c. R-12,
s. 109, am. **259.** Section 109 of the said Act, replaced by section 154 of chapter 47 of the statutes of 1987, is amended

(1) by replacing paragraph 3 by the following paragraph:

“(3) determine, for the purposes of paragraph 1 of section 53, the classes and conditions of employment and the remuneration or mode of remuneration by reason of which an officer is excluded from the plan provided for in Division II;

(2) by striking out paragraph 4;

(3) by inserting, after paragraph 8, the following paragraph:

“(8.1) determine the actuarial assumptions and methods which are used to establish the actuarial value of the benefits contemplated in section 92, which may vary according to the pension plans concerned;”.

c. R-12,
s. 112, am. **260.** Section 112 of the said Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) he held an office contemplated in the plan provided for in this Act to which he contributed from the end of his leave without pay, unless he has become disabled.”

c. R-12,
s. 113, am. **261.** The second paragraph of section 113 of the said Act is repealed.

Effect of
regulations **262.** Regulations made before 1 January 1989 pursuant to the Act respecting the Pension Plan of Peace Officers in Penal Institutions may, if they so provide, take effect from 1 January 1988 or any date thereafter.

Effect of
regulations Notwithstanding section 182 of the Act to amend various legislation respecting the pension plans of the public and parapublic sectors (1987, chapter 47), regulations made before 1 January 1989 pursuant to the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan may, if they so provide, take effect from 1 January 1987 or any date thereafter.

Effect of
provisions **263.** Section 154, sections 161 and 162, sections 166, 173 and 178, to the extent that sections 24, 51 and 67 of the Act respecting the Government and Public Employees Retirement Plan which they amend or, as the case may be, replace respectively, refer to the Pension Plan of Certain Teachers, sections 202, 203 and 205, to the extent that sections 201, 202 and 207 of the Act respecting the Government and Public Employees Retirement Plan which they replace or, as the case

may be, amend, respectively, refer to the Pension Plan of Certain Teachers, section 206, sections 213 and 219, to the extent that sections 21 and 50 of the Act respecting the Teachers Pension Plan which they amend, respectively, refer to the Pension Plan of Certain Teachers and sections 235, 243, 250 and 253, to the extent that sections 27, 66.1, 83 and 89 of the Act respecting the Civil Service Superannuation Plan which they amend, respectively, refer to the Pension Plan of Certain Teachers, have effect from 26 June 1986.

Effect of
provisions

264. Section 150, except to the extent that section 2 of the Act respecting the Pension Plan of Certain Teachers which it amends refers to the Act respecting the Pension Plan of Peace Officers in Penal Institutions and to the Pension Plan established under the said Act, sections 151 to 153, section 155, section 157, to the extent that it amends the reference to section 2 provided for in section 20 of the Act respecting the Pension Plan of Certain Teachers, section 158, sections 159 and 160, to the extent that sections 37 and 51 of the Act respecting the Pension Plan of Certain Teachers which they amend, respectively, refer to the second paragraph of section 2 of the said Act, section 163, except to the extent that section 3 of the Act respecting the Government and Public Employees Retirement Plan which it amends refers to the Pension Plan of Peace Officers in Penal Institutions, paragraph 1 of section 164, section 189, paragraphs 1 and 2 of section 197, section 210 to the extent that it replaces paragraph 2 of section 3 of the Act respecting the Pension Plan of Certain Teachers, paragraph 1 of section 230, section 239 to the extent that it enacts paragraph 1 of section 53 of the Act respecting the Civil Service Superannuation Plan, section 240 and paragraphs 1 and 2 of section 259 have effect from 1 January 1987.

Effect

265. Sections 184, 216, 256 and 257 have effect from 23 June 1987.

Coming into
force

266. This Act comes into force on 1 January 1988.

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