

1986, chapter 59

**AN ACT TO AMEND THE ACT RESPECTING  
THE QUÉBEC PENSION PLAN**

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**Bill 77**

Introduced by Mr Pierre Paradis, Minister of Manpower and Income Security

Introduced 15 May 1986

Passage in principle 12 June 1986

Passage 19 June 1986

**Assented to 19 June 1986**

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**Coming into force: 19 June 1986**

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**Act amended:**

Québec Pension Plan (R.S.Q., chapter R-9)





## CHAPTER 59

### An Act to amend the Act respecting the Québec Pension Plan

[Assented to 19 June 1986]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

c. R-9, s.  
44.1, added

**1.** The Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by inserting, after section 44, the following:

“RATE OF CONTRIBUTION

Rate of  
contribution

“**44.1** For the years 1966 to 1986, the rate of contribution is 3.6%.

Rates of  
contribution

For the years 1987, 1988, 1989, 1990 and 1991, the rates of contribution are 3.8%, 4.0%, 4.2%, 4.4% and 4.6%, respectively.”

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

**2.** Section 50 of the said Act is amended by replacing what precedes paragraph *a* by the following:

Amount

“**50.** Every employee shall, by deduction at source, make a contribution equal to the product of one-half of the rate of contribution for the year and the lesser of the two following amounts:”.

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

**3.** Section 51 of the said Act is amended by replacing what precedes subparagraph *a* by the following:

Overpay-  
ment

“**51.** An employee is deemed to have made an overpayment when the aggregate of the deductions at source for a particular year on his salary under this Act or under a similar plan exceeds the product of one-half of the rate of contribution for the year and the lesser of the following amounts:”.

c. R-9, s.  
53, am.           **4.** Section 53 of the said Act is amended by replacing what precedes paragraph *a* by the following:

Amount           **“53.** A self-employed worker shall for each year make a contribution equal to the product of the rate of contribution for the year and the lesser of the following amounts:”.

c. R-9, s.  
56, am.           **5.** Section 56 of the said Act is amended by replacing what precedes paragraph *b* by the following:

Salary and  
wages           **“56.** The salary and wages of a worker on which a contribution has been made for a year is equal to the amount obtained by dividing by one-half of the rate of contribution for the year the total of the following amounts:

(a) the aggregate of the deductions at source prescribed for the year, minus the amount of any refund of such deductions made under section 78, or which might have been made under such section if no agreement had been entered into under section 79;”.

c. R-9, s.  
58, replaced       **6.** Section 58 of the said Act is replaced by the following section:

Substitution       **“58.** Where the return filed by an employer shows the amount of salary and wages on which a contribution has been made by an employee for a year, an amount equal to the product of one-half of the rate of contribution for the year and the amount shown in the return may, in prescribed circumstances, be substituted, in calculating the amount contemplated in section 56, for the amount shown in such return as the aggregate of the employee’s deductions at source for the year with respect to such employee.”

c. R-9, s.  
98, am.           **7.** Section 98 of the said Act is amended by replacing subparagraphs 1 and 2 of paragraph *b* of the first paragraph by the following subparagraphs:

“(1) the aggregate of his salary and wages on which a contribution has been made and the amount obtained by dividing his contribution in respect of his self-employed earnings by the rate of contribution for the year,

“(2) the aggregate, determined in prescribed manner, of his salary and wages on which a contribution has been made under a similar plan and the amount obtained by dividing his contribution under such plan in respect of his self-employed earnings by the rate of contribution for the year for a self-employed worker determined under such plan, and,”.

c. R-9, s.  
216,  
replaced  
Actuarial  
valuation

**8.** Section 216 of the said Act is replaced by the following section:

**“216.** At least once in every five years, the Board shall cause to be prepared an actuarial valuation on the operation of this Act and on the state of the Board’s account. The report made after the valuation shall include, in particular, for each of the 10 subsequent years and for every fifth year within a total period of not less than 20 years thereafter, an estimate of the Board’s revenue and expenditures and a study of the long-term effects thereof on the accumulation of the reserve.

Exception

Notwithstanding the first paragraph, an actuarial valuation shall be available on 31 December 1989.

Rates of  
contribution

The valuation is done by using the rates of contribution fixed in section 44.1. If, for a particular year, no rate is fixed, the rate used is the last rate fixed.”

Coming into  
force

**9.** This Act comes into force on 19 June 1986.