

1983, chapter 24
**AN ACT TO AMEND PENSION PLANS
AND VARIOUS LEGISLATION**

Bill 21

Introduced by Mr Yves Bérubé, President of the Conseil du trésor and Minister responsible for Administration

First reading: 31 May 1983

Second reading: 8 June 1983

Third reading: 22 June 1983

Assented to: 23 June 1983

Coming into force: 1 July 1983

Acts amended:

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)

Act respecting pension coverage for certain teachers (1978, chapter 16)

Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2)

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

Act respecting the Commission municipale (R.S.Q., chapter C-35)

Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (1982, chapter 66)

Legislature Act (R.S.Q., chapter L-1)

Act respecting labour standards (R.S.Q., chapter N-1.1)

Act respecting retirement plans for the mayors and councillors of municipalities (R.S.Q., chapter R-16)

Act respecting grants to school boards (R.S.Q., chapter S-36)

Courts of Justice Act (R.S.Q., chapter T-16)

Act respecting the abolition of compulsory retirement age in the public and parapublic sector retirement plans and amending various legislation respecting such plans (1982, chapter 51)



CHAPTER 24

An Act to amend pension plans
and various legislation

[Assented to 23 June 1983]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

AN ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

c. R-10, Div. I-XVIII, aa. 1-159, Schedules I-III, replaced

1. Division I to XVIII of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), comprising sections 1 to 159, and Schedules I to III are replaced by the following:

“TITLE I

“GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

“CHAPTER I

“APPLICATION

Applicability “**1.** This retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not contributing to any retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973.

Applicability “**2.** The plan also applies to

(1) a full-time member of a body established under an Act of Québec if the member applies therefor and the Government makes an order to that effect;

(2) a person contemplated in paragraph *a* of section 72 of the Civil Service Act or the chief executive officer of an agency who becomes an employee or full-time member of a university establishment or an agency designated by the Government if he applies to continue his participation in the plan and if the Government makes an order to that effect;

(3) any employee whose supplemental pension plan with an employer contemplated by the plan was terminated after 30 June 1973 by reason of an amendment brought to such supplemental pension plan.

Employees “**3.** The persons contemplated in sections 1 and 2 and persons to whom an Act or regulation makes this plan applicable are, for purposes of the plan’s application, considered employees.

Exceptions “**4.** The retirement plan does not apply to a person who

(1) is under 18 years of age;

(2) becomes an employee at the age of 71 or over;

(3) is employed on a one lesson or one medical act basis;

(4) is a resident physician or an intern;

(5) is employed on a casual basis within the meaning of the regulations;

(6) benefits by a retirement plan provided for by the Courts of Justice Act (R.S.Q., chapter T-16);

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

(8) is a Member of the National Assembly;

(9) is contemplated in paragraph *a* of section 72 of the Civil Service Act or who is a member of an agency to whom the plan would otherwise apply, if the person applies therefor and if the Government makes an order to such effect;

(10) is part of a category of employees designated by regulation.

Employee 71
years of age “**5.** An employee having attained 71 years of age ceases to accumulate service and to contribute to the plan.

Applicability “**6.** The plan applies to employees contributing to a supplemental pension plan with an employer contemplated by this plan if the employees who may be unionized and the other employees so elect by a poll held for each of them; the results of each such poll bind each of them separately. The rules of such polls are provided by regulation.

Poll Such poll shall be held within six months of the date of delivery by the Commission administrative des régimes de retraite et d'assurances of the following documents:

(1) the text of the supplemental pension plan and the regulations relating to it;

(2) the most recent actuarial valuation of such plan;

(3) the most recent balance sheet of the financial management of such plan;

(4) a detailed statement of the pension credit accrued under such plan to each employee.

Second poll “**7.** In no case may the employees who, as a result of the poll, have maintained their participation in the supplemental pension plan hold another poll under section 6 to elect to contribute to this plan before twelve months after the date of the last poll.

Applicability “**8.** The plan applies to the employees who may be unionized and the other employees if they have so elected, in accordance with section 6, from 1 January or 1 July, whichever date occurs first, following the lapse of two months after reception by the Commission of a notice from the representatives of such employees.

Change of employment “**9.** Employees in the sectors of health services and social services of a body designated by the Government who, at any date from 30 September 1975, are grouped under an employment to which this plan applies shall contribute, from the time they are so grouped, to a retirement plan established by the Government similar to the plan to which they were contributing. The first paragraph of section 124 and section 125 apply to the plan so established.

Poll However, they may elect this plan by a poll held in accordance with section 6.

Employees of a federal hospital “**10.** Employees employed in a federal hospital designated by the Government who are grouped under an employment to which this plan applies may elect, in accordance with the rules and conditions fixed by the Government, to contribute to this plan or to a retirement plan established by the Government and similar to the plan to which they were contributing. The first paragraph of section 124 and section 125 apply to the plan so established.

Actuarial value “**11.** The actuarial value of the benefits accrued to the employees contemplated in section 9 or section 10 under each of the plans to which they were contributing is established as of the date on which they are grouped.

Valuation	The actuarial value is established on the basis of the same actuarial principles as the actuarial valuation of their retirement plan. The amounts corresponding to that value are transferred to the Commission.
Applicable provisions	Where the employees elect to contribute to this plan, sections 80 to 83 and 101 to 109 apply, <i>mutatis mutandis</i> .
Interruption of service	“ 12. An employee who ceases to hold employment contemplated by a supplemental pension plan with an employer contemplated by this plan and who subsequently holds the same employment or another employment contemplated by that plan shall contribute to this plan unless the supplemental pension plan requires him to contribute again to that plan by virtue of a clause respecting interruption of service.
Notice	“ 13. Every employee contributing to the Civil Service Superannuation Plan or the Teachers Pension Plan may elect in favour of this plan by sending a notice to that effect.
Applicability	The plan applies to such employee on the first day of the month following by not less than three months the reception of the notice.

“CHAPTER II

“DETERMINATION OF PENSIONABLE SALARY AND YEARS OF SERVICE

“DIVISION I

“PENSIONABLE SALARY

Pensionable salary	“ 14. 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 during a period of absence to which salary insurance applies.
Exceptions	“ 15. Pensionable salary does not include <ol style="list-style-type: none"> (1) bonuses and fees; (2) remuneration for overtime work; (3) isolation premiums and indemnities for lodging and meals; (4) salary-insurance benefits, including benefits derived from elective salary-insurance plans; (5) any other remuneration excluded by regulation.
Lump sum	“ 16. A lump sum paid to an employee as an increase of or adjustment to salary for a previous year is included

(1) in the case of an employee, in the pensionable salary of the year in which the lump sum is paid;

(2) in the case of a pensioner, in the pensionable salary of the year in which he retired.

Restriction The lump sum does not include the part of the amount that can be attributed to an increase or adjustment to a salary paid where the pensioner is contemplated in sections 60, 73, 116 or 117 if, in the latter two cases, he has elected not to contribute.

Pensionable salary “**17.** In no case may the pensionable salary of an employee in a year in which he receives his full salary be less than the salary provided for his class on the salary scale corresponding to his classification in accordance with the conditions of employment governing him.

Simultaneous employments “**18.** In no case may the pensionable salary of an employee who simultaneously holds more than one employment in a year 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 higher paid employment.

“DIVISION II

“YEARS OF SERVICE

Credited service “**19.** One year of service or part of a year of service is credited, for each calendar year, to the employee for service accomplished if the contributions have been paid and not reimbursed and for service that is otherwise credited to him.

Credited service 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 the number of contributory days in a year that is, 200 or 260, according to the basis of remuneration. 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 a full day.

Simultaneous employments “**20.** If an employee simultaneously holds more than one employment, his service accomplished is credited up to one year of service.

Contributory days 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.

Salary insurance “**21.** The days and parts of a day for which an employee qualifies for salary insurance are credited with exemption from contribution.

Contributions paid by the insurer However, if the salary insurance 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.

Salary insurance For the purposes of the plan, salary insurance is the employee's mandatory salary insurance.

Maternity leave **"22.** Every female employee who receives maternity leave may be credited, without contribution, with the days and parts of a day of the leave, up to 130 contributory days.

Days of absence **"23.** The days and parts of a day of absence that are totally compensated out of accumulated sick leave are credited to the employee only if the contributions have been paid. Such rule applies even in cases provided for in sections 21 and 22.

Leave without pay **"24.** The days and parts of a day for which an employee is on leave without pay that extends over a period of at least 30 consecutive days are credited on the application of the employee, if

(1) he has been authorized to take the leave by his employer;

(2) he pays an amount equal to 200% of the contributions that would have been deducted from the salary he was receiving when he went on leave according, as the case may be, to the number of days and parts of a day on which he was on leave out of the number of contributory days in the year, that is, 200 or 260, according to the basis of remuneration;

(3) he holds an employment contemplated by this plan from the end of his leave unless he has deceased or become disabled or entitled to retirement, or unless upon his return, he transfers to the service of an employer with whom the Commission has concluded an agreement of transferability or, if the leave is followed by 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.

Purchase **"25.** If the application to purchase the leave without pay is not received before the end of the year in which the leave ends, the amount required to pay the cost of purchase is increased by interest at the rate in force on the date of reception of the application. The interest is computed from the end of the leave until the date of receipt of the application and is compounded annually.

Period of repayment **"26.** The employee may spread the payment of the amount required to pay the cost of purchasing the leave without pay, including the interest provided for in section 25, over the period and payment dates determined by the Commission.

Interest

However, if all or part of the amount is not paid after the return to work, it bears interest at the rate in force on the date of receipt of the application from, as the case may be, one of the following dates:

(1) 1 January following the end of the leave without pay if the application is received before the end of the year in which the leave ends;

(2) the date of receipt of the application if it is received after the end of the year in which the leave ends.

Leave without pay

“27. The days and parts of a day during which an employee who belonged to an association of employees designated by the Government was on leave without pay between 22 June 1979 and 13 November 1979, if the leave lasted at least 30 days, are credited to the employee on conditions determined by regulation.

Dismissal or resignation

“28. The years and parts of a year that have been recognized for purposes of seniority, under a collective agreement that applies between 1979 and 1985, by reason of a dismissal or forced resignation because of marriage or maternity, for a female employee who is a teacher within the meaning of the Teachers Pension Plan employed by a school board for Catholics and who is represented by the Centrale de l'enseignement du Québec, may be credited.

Repayment of contributions

To have such years and parts of years credited, the female employee shall pay an amount equal to the contributions reimbursed to her with interest at 5%, compounded annually, for the period included between the date of the reimbursement and 30 June 1973 and with interest, compounded annually, at rates determined for each period by this Act, for the period included between 1 July 1973 and the date of receipt of the application.

Period of repayment

The employee may spread the payment of the amount with interest at the rate in force on the date of receipt of the application, over the period and payment dates determined by the Commission.

“CHAPTER III

“CONTRIBUTIONS AND CONTRIBUTORY AMOUNTS

“DIVISION I

“CONTRIBUTIONS

Annual deduction

“29. An employer must, except in respect of an employee contemplated in section 71 or 117 as long as he has not elected to contribute, make from the salary he pays to each employee an annual deduction equal to 7.10% 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).

Exemption However, the exemption of 35% is, for the purposes of the deduction, established according to the number of days for which the employee contributed or was exempt, out of the number of contributory days in a year, that is, 200 or 260, according to the basis of remuneration.

Overdeductions “**30.** The Commission shall reimburse with interest any overdeduction of contributions, without its being necessary to apply therefor.

“DIVISION II

“CONTRIBUTORY AMOUNTS

Contributory amounts “**31.** Employers contemplated in Schedule III must pay to the Commission, at the same time as they remit the contributions of their employees, an amount equal to those contributions.

Transferred service The employers must also pay, on the dates fixed by the Government, their share of the cost of the transferred service of their employees.

Capitalized amounts “**32.** The Minister of Finance shall determine the amounts that could, from year to year and at prescribed periods, be capitalized to take into account undertakings or guarantees of the Government with respect to this Act. The amounts so capitalized shall be drawn from the consolidated revenue fund.

“CHAPTER IV

“BENEFITS

“DIVISION I

“EMPLOYEE'S PENSION

“§ 1.—*Qualification for pension*

Pension “**33.** A pension is granted to every employee

- (1) who has attained normal retirement age, that is, 65 years of age;
- (2) who has, in years of age and years of service, a combined total of 90 or more;
- (3) who has attained 60 years of age.

Teachers “**34.** An employee who is a teacher, within the meaning of the Teachers Pension Plan and who becomes qualified for a pension within two months after the end of a school year, within the meaning of that plan, is entitled to his pension at the end of that school year.

“§ 2.—*Computation and payment of the pension*

Annual amount “**35.** The annual amount of the employee’s pension is equal to the average pensionable salary multiplied by 2% per year of service credited, up to 35 years.

Average pensionable salary “**36.** 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 22 and 74;

(2) selecting, from among the highest salaries resulting from the division the number of salaries as required to bring the aggregate of the contributory periods corresponding to each year for which the salaries are selected up to 5 or, where the aggregate is less than 5, selecting all the salaries;

(3) multiplying each salary so selected for each year by the corresponding contributory period;

(4) averaging the salaries resulting from the multiplication.

Contributory period A contributory period is, for the purposes of this subdivision, the number of contributory days in the period during which the employee contributed and was exempt in a year and during which days and parts of days were otherwise credited to him with contributions out of the number of contributory days in the year concerned, that is, 200 or 260, according to the basis of remuneration.

Average pensionable salary “**37.** 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 39.

Reduction of pension “**38.** In the cases contemplated in paragraphs 2 and 3 of section 33, the employee’s pension is reduced for its duration by 0.5% per month, computed for each month falling between the date on which the pension is granted and

(1) the date of his sixtieth birthday, in the case contemplated in paragraph 2 of the said section, or

(2) the nearest date on which it would otherwise have been granted to him under paragraphs 1 and 2 of the said section, in the case contemplated in paragraph 3 of the said section.

Computation
of the
deduction

“**39.** From the month following the sixty-fifth birthday of a pensioner or from the month following the date of his retirement if that date is subsequent to his sixty-fifth birthday, his pension is reduced by the amount obtained by multiplying it by

(1) 0.7%;

(2) the number of years of service credited after 31 December 1965, up to 35;

(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 all the last years of service required in order that the total amount of the corresponding periods of contribution be equal to 5, or where the total amount is less than 5, by counting all the years.

Average
maximum
pensionable
earnings

In the computation of the average maximum pensionable earnings, each maximum amount of pensionable earnings concerned must be computed according to the report established for computing each period of contribution.

Commence-
ment

“**40.** The pension becomes payable to the employee who is entitled to it from the day he retires or not later than the day he attains 71 years of age.

Payment

“**41.** The pension is paid to the pensioner for life and in arrears.

Spouse or
assigns of
deceased
pensioner

“**42.** 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’S PENSION

Spouse’s
pension

“**43.** 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 who qualifies for a pension ceases, owing to death, the spouse shall be entitled to receive as pension 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, with, in every case, the reduction provided for in section 39 from the month following the death, even where the pensioner or employee dies before attaining 65 years of age.

Spouse

“**44.** For the purposes of the application 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 him and was publicly represented by the employee as his spouse.

Payment **“45.** The pension granted to the spouse is paid for life and in arrears.

Payment The pension runs till the first day of the month following the spouse's death.

“DIVISION III

“REIMBURSEMENT AND DEFERRED ANNUITIES

“§ 1.—*General provisions*

Reimburse-
ment of
contributions **“46.** If an employee dies before qualifying for a pension, the contributions and the sums paid to acquire pension credit are reimbursed with interest.

Reimburse-
ment of
contributions **“47.** An employee who ceases to be employed, except where section 21 applies, before qualifying for a pension and before two years of service are credited to him, is entitled to the reimbursement of his contributions and of the sums paid to acquire pension credit, with interest.

Deferred
annuity or
reimburse-
ment **“48.** An employee who ceases to be employed, except where section 21 applies, before qualifying for a pension and after two years of service are credited to him but before being entitled to only a deferred annuity, may apply for a deferred annuity or obtain the reimbursement of his contributions and of the sums paid to acquire pension credit with interest as long as he has not attained 65 years of age.

Accumulated
years of
service **“49.** In the cases provided for in sections 47 and 48, if the employee contributes again to the plan and if he has not applied for reimbursement within 180 days of termination of his employment, the years of service he accumulates are added to the years of service already credited.

Reimburse-
ment **“50.** In the case where contributions are reimbursed, the contributions from which the employee was exempt during a period in which he was receiving salary insurance are also reimbursed with interest.

10 years of
service and
45 years of
age **“51.** An employee who ceases to be employed before qualifying for a pension, except where section 21 applies or if he benefits by an agreement of transferability respecting this plan, entered into under this Act, who has not less than 10 years of service and who is not under 45 years of age, is entitled to only

(1) a deferred annuity, or

(2) an amount representing up to 25% of the actuarial value of the deferred annuity, and a deferred annuity adjusted to take into account the payment of that amount.

Actuarial value The actuarial value is determined according to the standards established by regulation. However, in no case may the amount exceed the amount of the accumulated contributions of the employee with interest.

Deferred annuity “**52.** For the purposes of the qualification for the deferred annuity granted under section 51, every continuous period of service subsequent to 31 December 1965 must be credited.

Cancellation “**53.** A deferred annuity must be cancelled if the employee contributes again to the plan and the years of service he accumulates are added to the years of service already credited.

Reduction However, if the employee had elected to receive an amount and a deferred annuity, the recomputed pension is reduced by that part of the annual value of the original pension that has been reimbursed to him. If, at the time of the termination of his employment, he is entitled to a deferred annuity, he shall not apply again for an amount representing up to 25% of the actuarial value of the recomputed pension.

Annual amount “**54.** The annual amount of the deferred annuity is computed in the same manner as the pension.

Payment The deferred annuity is payable to the pensioner from the date of his sixty-fifth birthday. It is paid for life and in arrears.

Computation without interest “**55.** The contributions paid by the employee while he was governed by the Teachers Pension Plan or the Civil Service Superannuation Plan are always computed without interest.

Deductions Furthermore, every reimbursement of contributions must be deducted from the sums paid pursuant to section 99.

“§ 2.—*Special provisions*

Reimbursement of contributions “**56.** Every person exempt from the application of the plan under paragraph 9 or 10 of section 4, before qualifying for a pension or for a deferred annuity under section 51, may apply for the reimbursement of his contributions.

Member of the National Assembly “**57.** Every employee who becomes a Member of the National Assembly is entitled to a pension for the years and parts of years for which he was employed, if he acquires the right to a pension as a Member of the National Assembly and if he remits the contributions reimbursed to him, where such is the case.

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

Single payment “**58.** If the total amount of the contributions of the employee, including the accrued interest until the date on which the pension became payable, exceeds the amounts paid as pension to an employee and pension paid to the spouse of the employee, and paid, as the case may be, pursuant to section 99, the excess amount is paid in a single payment to the assigns of the employee.

Reductions Where amounts have been paid as pension and the employee thereafter has held an employment contemplated in this plan, the total amount of the contributions of the employee including the accrued interest until the date on which the pension became payable is reduced by the amounts paid as pension from the date the employee again holds a contemplated employment.

Interest The balance of the contributions bears interest at the rate in force on the date of reimbursement for every period during which the employee held an employment contemplated in the plan after retiring, and for which no amount was paid as pension.

Single payment “**59.** If, at the death of the beneficiary of pension credit, the amount which he had to pay to acquire the pension credit, with accrued interest until the date on which the pension credit became payable, exceeds the total of the amounts paid to him as pension credit, the excess amount is paid in a single payment.

Reduction If the pension credit ceased to be paid to a person who holds or again holds an employment contemplated in this plan, the amount which he had to pay to acquire the pension credit, with accrued interest until the date on which the pension credit became payable, is reduced by the amounts paid as pension credit from the date on which that pension credit should have ceased to be paid.

Interest The balance of the amount he had to pay bears interest at the rate in force on the date of reimbursement for every period in respect of which no amount was paid as pension credit in a year or, as the case may be, during the period contemplated in section 69.

“DIVISION IV

“EMPLOYEE RECEIVING BENEFITS AND A SALARY

“§ 1.—*General Provisions*

Pension benefit from 65 years of age “**60.** A person 65 years of age or over but under 71 may hold employment contemplated in 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 or the plans established by the Government under sections 9 and 10,

(2) a pension contemplated in section 80,

(3) pension credit under this plan and the Act respecting pension coverage for certain teachers (1978, chapter 16), including any amount paid under section 24 of the said Act, or

(4) an annual pension contemplated in section 84.

Presumption
of retirement

“**61.** An employee holding an employment contemplated in this plan who receives benefits is deemed to have retired and is not considered to be an employee for the purposes of the application of this plan.

Maximum
benefits

“**62.** In no case may the benefits that a person may receive be greater than the amount by which the annual salary exceeds the basic salary contemplated in section 69.

Computation

“**63.** To determine the benefits that a person may receive, the benefits are adjusted in accordance with the plan concerned and the Act respecting pension coverage for certain teachers.

Annual
salary

“**64.** The annual salary is equal to the employee’s basic salary minus the amounts contemplated in paragraphs 1 to 5 of section 15

(1) received by him 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, computed on a yearly basis.

Part-time
employee

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

Simultaneous
employments

“**65.** In the case of an employee who was holding simultaneously more than one employment contemplated in 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 employee’s annual salary for the years following the year in which he retired, the salary is indexed for each year concerned and at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, by 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 employee received benefits in the year he retired in relation to the total number of days in that year.

Order of payment “**67.** The amounts payable as benefits are paid, as the case may be, in the following order:

- (1) the pension granted under this plan;
- (2) the pension granted under plans established by the Government pursuant to sections 9 and 10;
- (3) the pension granted under the Civil Service Superannuation Plan;
- (4) the pension granted under the Teachers Pension Plan;
- (5) the pension credit granted under the Act respecting pension coverage for certain teachers;
- (6) the amount granted under section 24 of the said Act;
- (7) the pension credit acquired pursuant to sections 101 and 158 and the amounts payable under section 80;
- (8) the other pension credits granted under this plan;
- (9) the annual pension acquired under section 84.

Partial payment Where any of those amounts 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.

Application “**68.** Every person who wishes to hold an employment contemplated in this plan and receive benefits must make an application therefor.

Content He must accompany his application with a certificate of employment containing, in particular, the annual salary contemplated in section 64 and the other information that may be required by the Commission.

Report of the employer “**69.** Within 30 days preceding the anniversary date of the day the employee began to hold an employment contemplated in this plan and receive benefits, the Commission must require the employer to file a report with it containing

- (1) the amount of basic salary paid to the employee during 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;

(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 that may be required by the Commission.

Reduction of basic salary The basic salary is reduced by the amounts contemplated in paragraphs 1 to 5 of section 15.

Notice “70. 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.

Amount of benefits becoming nil “71. If the amount of the benefits computed under section 62 becomes nil, sections 117 to 122 apply.

Underpayment and overpayment “72. If the employee 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 2 months of receiving the report provided for in section 69;

(2) in the case of overpayment, deduct the amount of the overpayment from the benefits it pays to the employee within 12 months after the anniversary date contemplated in section 69.

Interest No interest is exigible on any underpayment or overpayment.

“§ 2.—*Special provision*

Employee 71 years of age or over “73. Every person 71 years of age or over who holds an employment contemplated in this plan shall receive his benefits.

“DIVISION V

“MISCELLANEOUS PROVISIONS

Added service “74. For the purposes of qualification for and computation of an employee’s pension, a maximum of 90 days must be added to the employee’s duration of service to enable him to make up any period of leave without pay during his service, unless a notice to the contrary effect is sent by the employee.

Added service “75. The years and parts of years of service for which pension credit is granted under this plan and those for which a pension, a deferred annuity or a paid-up annuity certificate were obtained under a supplemental pension plan from an employer contemplated in this plan, must be added, only for purposes of qualification for any pension, to the years of service credited in accordance with section 19.

Added
service

The years and parts of years of service for which pension credit is granted are added, for purposes of qualification for a pension, to the years of service credited to an employee to determine, in case of death, the right of the spouse to a pension even if the employee died before completing all the payments computed in accordance with section 96.

Paid-up
annuity

“**76.** A paid-up annuity is, for the purposes of the plan, an annuity derived from a supplemental pension plan with an employer contemplated in this plan, the payment of which is fully insured or guaranteed by a government, a company or an insurance company holding a licence issued under the Act respecting insurance (R.S.Q., chapter A-32).

Annual
indexing

“**77.** Every pension, except a pension paid under section 80, is indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan,

(1) for that part attributable to service prior to 1 July 1982, by the rate of increase of the Pension Index determined by the said Act;

(2) for that part attributable to service subsequent to 30 June 1982, to the extent only that this service is necessary in order to attain the maximum of 35 years of service, by the excess of that rate over 3%.

Indexing of
deferred
annuities

Deferred annuities are indexed in the same manner. Indexing applies, in that case, only from 1 January following the date of the person's sixty-fifth birthday.

Indexing

“**78.** The first indexing 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) in the case of a pension granted to the spouse where the employee qualified for a pension at the time of his death, to the number of days for which the pension was or would have been paid during the year of the death, in relation to the total number of days in that year.

Cash
payment

“**79.** The Commission, upon the application of a beneficiary other than a beneficiary contemplated in section 60, may, at any time after the pension becomes payable, make cash payment of the actuarial value, computed in accordance with the standards established by regulation, of all benefits of the plan and of that granted under Division III of the Act respecting pension coverage for certain teachers, if the aggregate amount of the benefits does not exceed \$700 annually.

Annual
indexing

The amount of \$700 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, indexed annually by the rate of increase in the Pension Index established by the said Act.

“CHAPTER V

“OTHER BENEFITS

“DIVISION I

“BENEFITS PAYABLE UNDER A SUPPLEMENTAL PENSION PLAN

Transfer of
funds

“**30.** The Commission shall pay the pensions and the deferred annuities of persons who, upon the transfer of funds made following the poll held pursuant to section 6, no longer contributed to a supplemental pension plan with an employer contemplated in this plan, if the funds for payment of the pensions are also transferred.

Reduction

If the funds transferred are insufficient to pay the pension and if the employer participating in the supplemental pension plan does not make up for the lack of funds, the pensions are reduced according to the order of priorities determined by regulation.

Reimburse-
ment or pen-
sion credit

“**31.** The person who, upon the transfer of funds made following the poll held pursuant to section 6, no longer contributed to a supplemental pension plan with an employer contemplated in this plan, is entitled

(1) either to the reimbursement of his contributions with interest if thus entitled under the plan, if the person is under 65 years of age and if the funds are transferred;

(2) or to a pension credit in accordance with section 101 if the funds are transferred.

Interest

Contributions bear interest, for the period prior to the transfer of funds, at the rate determined by the supplemental pension plan.

Payment

“**32.** The Commission shall pay the pensions according to the terms and conditions provided for in the supplemental pension plan, but on the dates that it determines.

Indexing of
pension

“**33.** If the person holds an employment contemplated in this plan after the normal retirement age provided for by the supplemental pension plan, the whole or part of the pension or deferred annuity unpaid after that age is indexed in accordance with the supplemental pension plan in the case where the supplemental plan provided that the pension would, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, be indexed by the rate of increase of the Pension Index determined pursuant to the said Act.

Indexing of
pension

In all other cases, the whole or part of the pension or deferred annuity unpaid after that age is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, indexed annually by the excess of the rate of increase of the Pension Index determined by the said Act over 3% for any period during which he holds such an employment. Section 78 applies, *mutatis mutandis*.

Indexing of
pension

However, all or part of the pension paid is indexed in accordance with the supplemental pension plan.

“DIVISION II

“SPECIAL BENEFITS

Payment

“**84.** The pension granted pursuant to section 106 of the Act respecting the Government and Public Employees Retirement Plan as it read before 1 July 1983 is paid to the pensioner for life and in arrears.

Inapplicable
provisions

“**85.** Sections 91 to 93 do not apply in the case provided for in section 84.

Indexing of
pension

However, if the person holds an employment contemplated in this plan after the normal retirement age provided for by the supplemental pension plan, the whole or part of a pension unpaid after that age is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, indexed annually by the excess of the rate of increase of the Pension Index determined by the said Act over 3% for any period during which he holds such an employment. Section 78 applies, *mutatis mutandis*.

“CHAPTER VI

“TRANSFER AND PURCHASE OF SERVICE

“DIVISION I

“PAST SERVICE OF AN EMPLOYEE NOT CONTRIBUTING TO A RETIREMENT PLAN

Pension
credit

“**86.** An employee who, before becoming a contributor to the plan, was not contributing to a retirement plan is entitled to pension credit computed in relation to all or part of his years of past service up to a maximum of fifteen years,

(1) if he held an employment with a body contemplated by this plan or which, in the opinion of the Commission, would have been had it not ceased to exist;

(2) if on 1 July 1973 his name was entered on a list of eligible persons of a sectorial or intersectorial employment office provided for by a collective agreement, or if he began to contribute to this plan not later than 1 January 1982.

Exception However, the employee shall not be credited with the years for which a pension or deferred annuity is payable under a retirement plan.

Application “**87.** To be credited with past service, an employee must have made an application therefor before 1 July 1982.

Commission des loyers However, a member or employee of the Commission des loyers who was in office on or after 1 July 1974 is entitled to pension credit for all or part of the years of service in the employ of that commission before the date on which he began contributing to this plan if he has applied therefor before 1 July 1982.

Chaplains The full-time chaplain in the employ of a house of detention is also entitled to pension credit for all or part of the years of service in the employ of such an establishment before the date on which he began contributing to this plan if he has applied therefor before 2 July 1981.

Pension credit “**88.** Pension credit is equal, for each year of service, to 2% of the annual pensionable salary of the employee as of 1 July 1973. If he has no pensionable salary on that date, his pensionable salary is that on his taking office at the Commission des loyers for the purchase of service accomplished as a member or employee of that Commission and, in all other cases, his pensionable salary is that of the date prior to 1 January 1982 on which he became a member of the plan.

Reduction The pension credit is reduced by 0.7% of his maximum pensionable earnings, within the meaning of the Act respecting the Québec Pension Plan, for the year of the annual pensionable salary concerned.

Increase “**89.** Every pension credit may be increased on 1 January following the filing of the actuarial valuation of the service redeemed if the valuation shows that an upward adjustment should be made. The adjustment is made in the manner provided for in the valuation.

Payment of pension credit “**90.** Pension credit is deemed, for the purposes of computing premiums, to be payable at 65 years of age or, if the employee purchases pension credit after he is 65 years of age, on the date of purchase.

Life annuity “**91.** Pension credit is granted as a life annuity payable to the employee from 65 years of age or, if the employee retires at an age other than 65, on the date of his retirement.

Reduction “**92.** If the date on which the annual pension becomes payable is prior to the date of the employee’s sixty-fifth birthday, the pension

credit is reduced, for its duration, by 0.5% per month, computed for each month falling between the date on which pension credit is payable to him and his sixty-fifth birthday.

Increase However, if the beneficiary comes to be contemplated in section 117, the reduced pension credit is increased by 0.5% per month, computed for each month comprised in the period during which pension credit is not paid before 65 years of age.

Unpaid pension credit “**93.** All or part of the unpaid pension credit, where such is the case, is increased, for its duration, by 0.75% per month, computed for each month comprised in the period during which all or part of the pension credit was not paid

(1) after 65 years of age, if the employee was under 65 years of age at the time of purchase;

(2) after the date of purchase, if the employee was over 65 years of age at the time of purchase.

Agreements “**94.** Sections 90 to 93 apply, *mutatis mutandis*, to every agreement concerning the plan entered into under section 158.

Agreements However, regarding agreements entered into with the Government of Canada and with the Société de développement de la Baie James, the increase in the pension credit provided for in section 93 is the indexing rate provided for by those agreements.

Payment by the employee “**95.** To be entitled to a pension credit, the employee must pay

(1) in respect of service prior to 1 July 1982, the sum determined in accordance with the tariff of premiums appearing in Schedule IV;

(2) in respect of service subsequent to 30 June 1982, the sum determined in accordance with the tariff of premiums appearing in Schedule V.

Form of payment The employee may pay such sums by cash payment, by instalments or by using all or part of his accumulated sick leave. In this last case, his employer shall pay the whole or part of the sum according to the terms and conditions determined by the Commission.

Period of payment “**96.** The instalments required to pay for the cost of the pension credit may be spread over a period equal to the period corresponding to one-half of the service that the employee wishes to be credited with, or if the instalments exceed \$3 500 per year, over as many instalments of \$3 500 per year as are required for full payment of pension credit, except the last instalment.

Date of payment In no case may the instalments be made after the date on which the employee retires or later than the date when he reaches 71 years of age if he has not retired before that age.

Interest “**97.** Every amount not paid by the employee within 30 days of the mailing of a notice to that effect bears interest at the rate of 6% compounded annually.

“DIVISION II

“PAST SERVICE OF AN EMPLOYEE CONTRIBUTING TO THE TEACHERS PENSION PLAN OR CIVIL SERVICE SUPERANNUATION PLAN

Credited service “**98.** Every employee who, in accordance with section 13, elects to contribute to this plan shall be credited, for pension purposes, with the years or parts of a year of service credited under the Civil Service Superannuation Plan or the Teachers Pension Plan if his contributions have not been reimbursed to him.

Credited service In all other cases, the employee may be credited, for pension purposes, with the years and parts of a year of service credited under the Civil Service Superannuation Plan or the Teachers Pension Plan if his contributions have not been reimbursed to him.

Qualification for benefits “**99.** The provisions of the Civil Service Superannuation Plan and the Teachers Pension Plan relating, in case of physical or mental disability, death or cessation of employment, to qualification for a pension and payment of a pension continue, in respect of the years and parts of a year credited pursuant to section 98, to apply until a pension becomes payable by virtue of this plan. Such provisions then continue to apply only if they are more advantageous than those of this plan.

Restriction However, the actuarial value of the pensions is payable under the plans concerned only in the case of a pension granted to the spouse or to the pensioner but, in the latter case, only when he reaches 65 years of age.

Less than 15 years of service “**100.** An employee credited under section 98 with less than 15 years of service is entitled to pension credit established by the application of sections 88 to 93 and 95 to 97 for the years and parts of a year during which the employee has held an employment with a body contemplated in this plan or with an agency which, in the opinion of the Commission, would have been so contemplated had it not ceased to exist.

Maximum number of years In no case may the number of years and parts of a year with which an employee may be thus credited be greater than the excess of the number of years credited under section 98, over 15.

Restriction However, the employee shall not be credited with years for which a pension or deferred annuity is payable under a retirement pension plan.

"DIVISION III

"PAST SERVICE OF AN EMPLOYEE CONTRIBUTING TO
A SUPPLEMENTAL PENSION PLAN WITH AN EMPLOYER
CONTEMPLATED IN THIS PLANPension
credit

"101. The employees who, following the poll held under section 6, contribute to this plan and the employees contemplated in paragraph 3 of section 2 are credited with the pension credit computed in relation to the years of past service and the salary allowable under the supplemental plan to which they contributed except if a paid-up annuity certificate is issued.

Pension
credit

However, the employee may, except if a paid-up annuity certificate is issued, be credited with pension credit computed in relation to the years of service and salary allowable under the supplemental pension plan if his contributions have not been reimbursed to him, and

(1) in the case provided for in section 12, if he is not required to contribute to the plan; or

(2) if he was contributing to such a plan on 30 June 1973 and if he moves to another employment to which such a plan does not apply but to which this plan applies.

Transfer of
funds

"102. To be credited with pension credit, the accumulated funds, excluding voluntary additional contributions, must be transferred to the Commission.

Applicable
provisions

"103. Notwithstanding any other adjustment provided by the supplemental pension plan, sections 90 to 93 apply, *mutatis mutandis*, to all or part of the pension credit granted under section 101.

Increase

However, if the plan provided for the indexing of the retirement pension at the rate of increase of the pension index determined in section 119 of the Act respecting the Québec Pension Plan, the increase provided for in section 93 is the annual indexing by that rate, except if it is less than 9%.

Less than 15
years of
service

"104. An employee credited under section 101 with less than 15 years of service is entitled to pension credit established by the application of sections 88 to 93 and 95 to 97 for the years and parts of a year for which he has held an employment with a body contemplated in the plan or an agency which, in the opinion of the Commission, would have been so contemplated had it not ceased to exist.

Maximum
number of
years

In no case may the number of years and parts of a year that an employee may be thus credited with be greater than the excess of the number of years for which pension credit has been granted or a paid-up annuity certificate has been issued, over 15.

- Restriction However, the employee shall not be credited with years for which a pension, a deferred annuity or a paid-up annuity is payable by virtue of a retirement plan.
- Money purchase plan “**105.** If the supplemental pension plan is a money purchase plan within the meaning of the Act respecting supplemental pension plans (R.S.Q., chapter R-17), the funds from that plan accrued in respect of each employee shall be used to acquire pension credit computed in accordance with the criteria prescribed by regulation.
- Unit benefit plan If the supplemental pension plan is a unit benefit plan within the meaning of the said Act, the pension credit accumulated in the said plan becomes pension credit contemplated in section 101, for the purposes of this plan.
- Adjustment The accumulated pension credit must be adjusted by the administrator of the supplemental pension plan to take into account the terms and conditions provided for in sections 59 and 103. Such adjustment must not effect any change in the actuarial value of such pension credit.
- Basis for computation “**106.** If the supplemental pension plan provides that the retirement pension to which the employee would have been entitled under such plan must be based on the salary of the best remunerated years or on the salary of the last years, the pension credit shall be computed on the same basis.
- Adjustment If the number of best remunerated years serving as the basis for computation of the pension under the supplemental pension plan differs from 5, the pension credit accrued by virtue of the supplemental pension plan shall be adjusted to take account of such difference, in accordance with the regulations made in respect of each supplemental pension plan concerned.
- Adjustment “**107.** If the supplemental pension plan provided that the retirement pension should be adjusted by indexing, the pension credit shall be adjusted in the same manner except for the period during which the adjustment provided for in section 103 was made.
- Plan entailing unfunded liability “**108.** In the case where the supplemental pension plan is a plan to which the Government is not a signatory and entails an initial unfunded liability or an experience deficiency or both such liability and deficiency which is or are not amortized by a valid claim corresponding to the investment required to eliminate such liability and deficiency, the benefits shall be reduced, according to the order of priorities determined by regulation, to obtain full capitalization of such supplemental pension plan.

Payment of
premium

“**109.** If the pension credit or the paid-up annuity certificate is less than the pension credit contemplated by section 88, the employee may make up such difference by paying the premium computed in the manner provided in section 95.

“DIVISION IV

“SPECIAL PROVISIONS

Support staff
of colleges

“**110.** The years and parts of a year of service completed by the support staff of the general and vocational colleges are credited for pension purposes under this plan, for the period during which such employees have participated in a supplemental pension plan or have paid a contribution into a trust fund for the period from 21 April 1970 to the date they have begun contributing to this plan.

Transfer of
funds

The sums accumulated in such supplemental pension plan or in such a fund are transferred to the Commission.

Remittance
of
reimburse-
ment

“**111.** The employee who has received the reimbursement of his contributions must, to be credited with the years and parts of a year of service contemplated in section 110, remit the said reimbursed sums to the Commission. The employer shall also remit his share to the Commission.

Remittance
of
reimburse-
ment

If the employee has received the reimbursement of his contributions and the contributory amounts of his employer, he shall remit such sums.

Interest

The sums remitted in order to be credited with such years and parts of a year bear interest from the date on which they were reimbursed, at the rate of 7.25%, compounded annually.

Employees
of the Com-
mission des
services
juridiques

“**112.** The years and parts of a year of service completed by the employees of the Commission des services juridiques and of the corporations constituted under the Legal Aid Act (R.S.Q., chapter A-14) are credited for pension purposes under this plan for the period from 1 July 1973 to 30 June 1975 if during that period the employees paid contributions to the retirement fund established by the Regulation concerning the pension plan for the employees of the Commission des services juridiques and of the other corporations to which it applies, unless they request the Commission to reimburse their contributions paid during the said period.

Transfer of
funds

The sums accumulated in such retirement fund are transferred to the Commission.

Canadian
Forces

“**113.** Every employee who applies therefor within 12 months of beginning to contribute to this plan is entitled to be credited with the years and parts of a year of active service in the regular Canadian Forces

or in the forces levied by Canada in wartime contemplated by the federal Canadian Forces Superannuation Act, (R.S.C., 1970, chapter C-9) if he does not receive retirement benefits under the said Act.

Computation The years and parts of a year are computed by the application of sections 88 to 93 and 95 to 97. However, the annual pensionable salary serving to compute the pension credit is the salary that the employee receives on the date on which he begins to contribute to this plan.

Sûreté du Québec “**114.** Every employee is entitled to be credited, for pension purposes under this plan, with the years and parts of a year of service performed under the superannuation plan of the members of the Sûreté du Québec,

(1) if he has not been reimbursed his contributions;

(2) if he is not entitled to a pension or deferred annuity under the said plan.

Credited contributions The contributions collected under the said plan are credited to the employee up to the amount of the contributions that he would have paid under this plan.

Members of the National Assembly “**115.** Every employee is entitled to be credited, for pension purposes under this plan, with the years and parts of a year during which he was a Member of the National Assembly and for which he paid the contributions provided for by section 87 of the Legislature Act, unless he is entitled to a pension under the said Act.

Contributions He must pay to the Commission, for each of such years and parts of a year, an amount equal to the rate of contribution applicable under this plan for each year and part of a year on the lesser of the following amounts:

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

(2) the salary he is entitled to receive during the first year he is employed after having been a Member.

Pension The pension is based solely on the salary he receives while participating in this plan.

“CHAPTER VII

“RETURN TO WORK OF A PENSIONER

“DIVISION I

“PENSIONER UNDER THE AGE OF 65 WHO,
BEFORE 1 JANUARY 1983, HELD EMPLOYMENT
CONTEMPLATED IN THE PLAN

Pension and
salary

“**116.** A pensioner who, before 1 January 1983, held an employment contemplated in this plan, the Civil Service Superannuation Plan or the Teachers Pension Plan, except if he has received or is entitled to only the reimbursement of his contributions for the period prior to that date and who again holds an employment contemplated in this plan before 65 years of age may continue to receive his pension until that age and receive his salary if he does not again contribute to this plan.

Interruption
of pension

If the pensioner elects to contribute, he again becomes an employee and the pension ceases to be paid and it is, when he retires or not later than on his reaching 65 years of age, recomputed to take into account the years of service and the pensionable salary credited to him while he contributed. When he reaches 65 years of age, the employee may elect to contribute as provided in section 118, and sections 117 to 122 apply.

“DIVISION II

“PERSONS 65 YEARS OF AGE OR OVER OR,
IF UNDER 65, WHO HELD EMPLOYMENT CONTEMPLATED
IN THIS PLAN AFTER 31 DECEMBER 1982

Interruption
of pension
payment

“**117.** The payment of any benefit contemplated in subparagraphs 1 to 9 of the first paragraph of section 67 ceases in respect of every pensioner or person who has received the actuarial value of his pension and who holds or again holds an employment contemplated in this plan,

(1) if he is 65 years of age or over;

(2) if he is under 65 years of age and if, as the case may be, he for the first time held an employment contemplated in this plan after 31 December 1982 or received or is entitled to only the reimbursement of his contributions if he held such an employment before 1 January 1983, except if he held an employment contemplated in the Civil Service Superannuation Plan or the Teachers Pension Plan and if he has not been reimbursed his contributions.

Exception

However, the first paragraph does not apply in respect of a spouse's pension or in the cases where the rules provided in sections 60 to 70, 72 and 73 apply.

- Option

“118. The pensioner may elect to contribute to this plan and resume his status as an employee for the purpose of the application of this plan.
- Recomputa-
tion

“119. If the employee elects to contribute to the plan, the pension is recomputed on his retirement to take into account the years of service and the pensionable salary credited to him while he contributed.
- Indexing

“120. If the employee does not contribute, the pension acquired under this plan is indexed in accordance with the plan for the period during which he holds a contemplated employment.
- Pension

“121. On retiring, the employee is entitled to receive the indexed pension or the recomputed pension, whichever is greater.
- Reimburse-
ment

If the greater amount is the indexed pension, the contributions paid by the employee since beginning to contribute again are reimbursed to him with interest.
- Determina-
tion of
benefits

“122. To determine the benefits, other than the pension acquired under this plan, to which the employee will be entitled when he ceases to be employed, the benefits are adjusted in accordance with the plan concerned and with the Act respecting pension coverage for certain teachers.

“CHAPTER VIII

“SUPPLEMENTAL PENSION PLANS NOT TRANSFERRED

- Duties of the
Commission

“123. The Commission shall establish

 - (1) the list of the supplemental pension plans governing, on 1 July 1973, the employees of bodies contemplated in this plan;
 - (2) the list of the employees contributing to such plans on 1 July 1973 where they have not elected for this plan.
- Result of the
poll

The Commission shall also record in writing the result of the poll held under section 6.
- Actuarial
valuation

“124. If, following the actuarial valuation of a supplemental pension plan, the Commission considers that the contributory amount of the employer is greater than the contribution of the employees, the contribution shall be increased by 0.25% per year from 1 July 1982 or, if the body was not already subject, from the date on which it becomes subject or from any later date determined by regulation, until the contribution of the employee, taking into account the contribution to the Québec Pension Plan, reaches 6.25%. The contributory amount of the employer shall be reduced in the same proportion per year.

Increase of
contribution

However, if the amount of the retirement pension is established on a basis more advantageous than the average salary for the 5 best remunerated years or if the maximum percentage of the average salary serving as the basis of computation of the pension is greater than 70% or if the pension is adjusted by indexing after retirement, the contribution of the employee shall be increased by the same percentage per year until it reaches one-half of the cost of the plan without taking into account the limit of 6.25%.

Authoriza-
tion

“**125.** No supplemental pension plan may be amended without prior authorization by the Commission and any amendment made will be at the expense of the employees if it entails additional costs.

Copy of
annual
report

“**126.** The administrator of a supplemental pension plan shall, within 6 months from the end of each fiscal year, forward to the Commission a copy of the annual report required by the Régie des rentes du Québec under the Act respecting supplemental pension plans.

Copy of
actuarial
valuation

He shall also, within 90 days after receiving it, forward a copy of each actuarial valuation to the Commission.

“CHAPTER IX

“FUNDS OF THE PLAN

“DIVISION I

“INVESTMENT OF FUNDS

Payment
into the
Caisse de
dépôt et
placement

“**127.** The Commission shall remit to the Caisse de dépôt et placement du Québec

(1) the funds derived from the contributions deducted from the salary of the employees;

(2) the contributions or funds paid by employees to redeem or purchase pension credit, as well as the funds transferred to the Commission under sections 101, 110 and 112;

(3) the contributory amounts received from the employers contemplated in paragraph 1 of Schedule III;

(4) the funds transferred to the Commission under agreements respecting this plan and made under section 158.

Sums
withheld

However, the Commission shall, according to such standards as the Government may determine, withhold such part of those amounts as it may need immediately to make payments during the period fixed by the Government.

Accounting “**128.** Separate accounting shall be kept for contributions, contributory amounts, and interest from the acquisition of pension credit from past service of an employee under a pension plan to which he has contributed.

Consolidated revenue fund “**129.** The Commission shall pay into the consolidated revenue fund the contributory amounts received from the employers contemplated in paragraph 2 of Schedule III.

“DIVISION II

“TERMS AND CONDITIONS OF PAYMENT OF BENEFITS

Payments by the Commission “**130.** The payment of benefits due as pensions, pension credit, reimbursements and the payment of amounts necessary in cases of transfer are made by the Commission.

Source The sums necessary for such payments are taken, first, out of the sums withheld by the Commission under section 127, and thereafter, out of the sums paid to the Caisse de dépôt et placement du Québec,

(1) in the proportion of $\frac{5}{12}$ out of the employees' contribution fund and of $\frac{7}{12}$ out of the employers' contributory fund for the years of service before 1 July 1982;

(2) in equal proportions out of such funds for the years of service after 30 June 1982.

Source However, for the part of service performed under the Civil Service Superannuation Plan or the Teachers Pension Plan, the sums are taken out of the consolidated revenue fund.

Source “**131.** In the case of a pension credit acquired under section 101, the payment of the pension credit shall be made, first, out of the funds that have been transferred to the Commission for that purpose and, thereafter, out of the consolidated revenue fund.

Source “**132.** The pension provided for in section 84 is paid out of the consolidated revenue fund.

Source “**133.** If the employers' contributory fund is exhausted, the sums necessary for the payments contemplated in section 130 are taken, first, out of the funds capitalized under section 32 and, thereafter, out of the consolidated revenue fund.

“TITLE II

“REGULATIONS

Regulations

“**134.** The Government may, by regulation, after consultation with the Comité de retraite in the case of the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, and plans established under sections 9 and 10 of this Act or under the Act respecting pension coverage for certain teachers,

(1) define, for the purposes of section 4, the expression “on a casual basis”;

(2) determine the classes of employees to which the plan does not apply;

(3) establish the rules governing the holding of a poll contemplated in section 6;

(4) determine any remuneration which, in addition to that provided for in section 15, is not part of the pensionable salary;

(5) determine the conditions required in the case of section 27;

(6) determine, within the contributory period defined in section 36, the days which are not contributory days;

(7) determine, for the purposes of sections 51 and 79, the standards permitting the computation of the actuarial value;

(8) determine the date and modalities of the transfer of funds to this plan;

(9) determine, for the purposes of sections 80 and 108, the order of priority for the reduction of benefits;

(10) establish the modalities of application of sections 101 to 108;

(11) establish the criteria, rules, actuarial principles and tables required for computing pension credit in the cases provided for in sections 105 and 106;

(12) set, under section 124, the date for the increase in the rate of contribution;

(13) determine to what extent the compensation provided for in section 147 and in section 189 in respect of benefits may be paid out of the sums the Commission owes to a person;

(14) establish in accordance with section 177 a new rate of contribution for each of the plans concerned;

(15) define the expression “employee who may be unionized”;

(16) determine the modalities on which the different sums determined by regulation for which the employer is debtor bear interest;

(17) establish, based on the rate of return of certain categories of amounts contemplated in section 127 and designated by regulation, the rules and the modalities governing the computation of interest;

(18) determine the percentages of the amount of interest payable on the contributions to which an employee or a legal representative is entitled and the periods covered by those percentages;

(19) provide, for the purposes of section 219, for the other sums deemed received at the mid-point of each year, and determine the manner of computing the interest on the contributions and on the other sums;

(20) determine the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule I.

Coming into
force

“**135.** Regulations made under this title come into force ten days after their date of publication in the *Gazette officielle du Québec* or on any later date fixed therein.

“TITLE III

“ADMINISTRATION OF RETIREMENT PLANS

“CHAPTER I

“COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D’ASSURANCES

“DIVISION I

“ESTABLISHMENT AND COMPOSITION

Establish-
ment

“**136.** A body called the “Commission administrative des régimes de retraite et d’assurances” is hereby established.

Object

“**137.** The object of the Commission is to administer the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan and the pension plans established by sections 9 and 10 of the Act respecting pension coverage

for certain teachers (1978, chapter 16) and every other retirement or insurance plan entrusted to its administration by statute or by the Government.

Approval

Except with the prior approval of the Comité de retraite, however, the Commission shall not exercise the powers which, in respect of the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan and plans established under sections 9 and 10 of this Act and under the Act respecting pension coverage for certain teachers, are conferred on it

(1) under sections 26, 28, 82, 148 and 221 of this Act, under sections 22, 23, 27 and 76 of the Act respecting the Teachers Pension Plan, under sections 66.2 and 112 of the Act respecting the Civil Service Superannuation Plan and under section 4 of the Act respecting pension coverage for certain teachers in the case of the determination of periods;

(2) under sections 79, 86, 95, 100, 104, 147, 149, 158 and 189 of this Act, under section 66 of the Act respecting the Teachers Pension Plan and under sections 63.7 and 74 of the Act respecting the Civil Service Superannuation Plan.

Chairman and vice-chairman

“**138.** The Commission is under the direction of a chairman appointed by the Government for a period of not over 5 years; the Government may also appoint such number of vice-chairmen as it may determine, for a period of not over 5 years, to assist the chairman in the discharge of his duties.

Duties

In addition to assuming the direction of the Commission and the supervision of its staff, the chairman shall see to it that the decisions of the Comité de retraite are carried out.

Continuance in office

“**139.** At the expiry of their term of office, the chairman and vice-chairmen shall remain in office until they are replaced or reappointed.

Replacement

“**140.** If the chairman is absent or unable to act, the Government shall appoint one of the vice-chairmen to replace him during his absence or incapacity.

Full-time duties

“**141.** The chairman and vice-chairmen shall exercise their functions on a full-time basis.

Remuneration

“**142.** The Government shall fix the remuneration and, if necessary, the allowances or additional salary as well as the social benefits and other conditions of employment of the chairman and vice-chairmen.

Personnel

“**143.** The secretary and the other employees of the Commission are appointed and remunerated in accordance with the Civil Service Act.

- Documents “**144.** No deed, document or writing binds the Commission unless it is signed by the chairman or by an officer and, in the case of such an officer, only to the extent determined by regulation of the Government published in the *Gazette officielle du Québec*.
- Signature The Government may, however, on such conditions as it may determine, permit the signature required to be affixed by means of an automatic device to such documents as it may determine.
- Facsimile The Government may also permit a facsimile of a required signature to be engraved, lithographed or printed on such documents as it may determine; in such case, the facsimile has the same force as the signature if the document is countersigned by a person authorized by the chairman.
- Authenticity “**145.** Every copy of a document emanating from the Commission or forming part of its records and certified true by the chairman, one of the vice-chairman or the secretary has the same validity as the original.
- Destruction “**146.** Every document and copy of a document emanating from the Commission or forming part of its records may, notwithstanding the time limit provided for in subparagraph *b* of the first paragraph of section 2 of the Photographic Proof of Documents Act (R.S.Q., chapter P-22), be destroyed at any time after its reproduction.

“DIVISION II

“POWERS AND DUTIES

- Sums owing
to the
Commission “**147.** The Commission may, after having given notice and in the manner prescribed by regulation, make up for any sum owing to it by a person out of any benefit or reimbursement of contributions it owes to that person.
- Remittance The Commission may, with the authorization of the Government, remit any sum owing to it to the person, if, in light of the circumstances, it considers the sum ought not to be recovered.
- Payment “**148.** The Commission shall pay the benefits of the plans it administers and of the Act respecting pension coverage for certain teachers at such times as it may determine.
- Single
payment “**149.** The Commission may, however, in one annual payment and on such date as it may determine, make cash payment of the annual value of all the benefits payable under a retirement plan administered by it, except for pensions granted to children and those granted by reason of physical or mental disability, if the total amount of the benefits payable under the plan does not exceed \$700. The pension credit granted under Division III of the Act respecting pension coverage for certain teachers forms part of the benefits from the retirement plan under which the beneficiary receives a pension.

Cash payment	The cash payment of the annual value of benefits does not have the effect of making benefits due.
Indexing	The amount of \$700 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, indexed annually by the rate of increase of the Pension Index established by the said Act.
Information	“ 150. The Commission may request from any employee or beneficiary of a plan administered by it or contemplated in the Act respecting pension coverage for certain teachers, and from his employer, any information or document required to determine the right to benefits provided in the plan and in the said Act, and to allow periodic control.
Form and tenor	For such purpose, the Commission may determine the form and tenor of any form it prescribes.
Interest	<p>“151. Every sum owing to a beneficiary in the administration of any retirement plan for which the Commission is responsible bears interest, in the case of contributions deducted in excess in the course of a year, from 1 July of the following year and, in any other cases, from the sixty-first day after either of the following dates:</p> <p>(1) the date on which the sum becomes payable if, at the time of his application, the sum is not exigible;</p> <p>(2) the date of receipt of his application if, at the time of his application, the sum is exigible.</p>
Computation	The interest is computed at the rate in force on the date of payment, except in the case of reimbursement of contributions to the Government and Public Employees Retirement Plan, the rates of which are fixed in Schedule VI and applicable during the period commencing after the sixtieth day.
Restriction	“ 152. No amount of interest payable under section 151 on the contributions paid into the Government and Public Employees Retirement Plan may result in payment on those contributions of a greater amount of interest than at the rates fixed in Schedule VI, in respect of the period commencing after the sixtieth day.
Interest	“ 153. An adjustment to a pension by reason of salary increase or adjustment does not bear interest until the sixty-first day after receipt of an application for adjustment made after the day on which the salary adjustment was paid.
Statement of participation	“ 154. At least every three years, the Commission shall prepare a statement of participation for each employee who is subject to a retirement plan administered by it, setting forth

- (1) the accumulated service credited to him;
- (2) the amount of the contributions paid; and
- (3) the pension credit, if any, accrued to him.

Retiring trustee or administrator “**155.** Every person who is or has been the administrator, trustee or employer contemplated in a retirement plan shall furnish the Commission with any information or document it may request.

Inquiry “**156.** The Commission may make an inquiry into any matter the administration of which was entrusted to it and question any person and examine any document or voucher.

Immunity “**157.** The Commission or the person it authorizes is, for its inquiries, vested with all the powers and immunities of a commissioner appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37). However, in no case may the Commission impose a penalty for contempt of court.

Witnesses Articles 307 to 309 of the Code of Civil Procedure (R.S.Q., chapter C-25) apply to the witnesses heard at an inquiry.

Transferability agreements “**158.** The Commission may, with the authorization of the Government, enter into an agreement of transferability with a government in Canada or any other body having a retirement plan or with the body that administers the plan, to have counted or credited, as the case may be, in respect of an employee contemplated in the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan, all or part of the years of service counted in the retirement plan to which the employee was contributing.

Governments The agreement may provide for the case of an employee who enters the service of a government in Canada or any other body.

Sums required The sums necessary for the application of this section are received or paid according to the plan concerned.

“DIVISION III

“ACCOUNTS AND REPORTS

Fiscal year “**159.** The fiscal year of the Commission ends on 31 December each year.

Annual report “**160.** The Commission shall, within six months of the end of each fiscal year, make a report to the Minister of its activities for its preceding fiscal year. The report must contain any information the Minister may prescribe.

Information The Commission shall also furnish the Minister with any information he requires on its activities.

Tabling “**161.** The Minister shall table the Commission’s report before the National Assembly within thirty days after its receipt. If the Minister receives it while the National Assembly is not in session, he shall table it within thirty days of the opening of the next session or, as the case may be, within fifteen days of resumption.

Audit “**162.** The books and accounts of the Commission shall be audited every year and whenever ordered by the Government, by the Auditor General. The report of the Auditor must accompany the annual report of the Commission.

“CHAPTER II

“COMITÉ DE RETRAITE

Establishment “**163.** A committee, the Comité de retraite, is hereby established within the Commission.

Composition “**164.** The committee is composed of the chairman of the Commission and fourteen other members appointed by the Government for a period not exceeding two years. From among those fourteen members, a member is chosen from among the non-unionized or supervisory personnel and seven of the members are chosen as follows:

(1) three of the members representing the Confédération des syndicats nationaux, the Centrale de l’enseignement du Québec and the Fédération des travailleurs du Québec are appointed after consultation with these bodies;

(2) three members are appointed from the lists provided by the employee-associations groups within the meaning of the Act respecting management and union party organization in collective bargaining in the sectors of education, social affairs and government agencies (R.S.Q., chapter O-7.1) and the associations of employees recognized or certified under the Civil Service Act;

(3) a representative of the beneficiaries of the plans contemplated in paragraph 1 of section 165 which form part of the retirement associations, appointed after consultation with representatives of union employees.

Functions “**165.** The committee is responsible for

(1) giving its prior approval for the exercise of the powers listed in the second paragraph of section 137 and reexamining the decisions taken by the Commission in respect of the participants and beneficiaries of the Government and Public Employees Retirement Plan, the Teachers

Pension Plan, the Civil Service Superannuation Plan, the plans established by sections 9 and 10 and the Act respecting pension coverage for certain teachers;

(2) prescribing in respect of funds derived from the contributions of employees who may be unionized contemplated in the Government and Public Employees Retirement Plan, general standards of allocation of investments to be taken into account by the Caisse de dépôt et placement du Québec;

(3) receiving, for examination and report to the Commission, the draft financial statements of the plans contemplated in paragraph 1;

(4) receiving actuarial valuation reports of the plans contemplated in paragraph 1;

(5) advising the Minister and the Commission and making recommendations concerning the administration of the plans and the Act contemplated in paragraph 1.

Continuance
in office

“**166.** At the expiry of their term, the members of the committee shall remain in office until they are replaced or reappointed.

Vacancies

Any vacancy occurring during a term of office is filled according to the mode of appointment of the member to be replaced.

Remunera-
tion

“**167.** The members of the committee are not remunerated.

Expenses

However, the members, except the chairman and, where such is the case, the vice-chairmen of the Commission are entitled, according to the standards fixed by the Government, to an attendance allowance and reimbursement of justifiable costs incurred by them in the performance of their duties.

Quorum

“**168.** A majority of the members of the committee, including the chairman, constitute a quorum.

Chairman

“**169.** The chairman of the committee is the chairman of the Commission.

Tie-vote

The chairman is not entitled to vote unless there is a tie-vote.

Secretary

“**170.** The committee shall appoint a secretary from among the persons proposed by the chairman of the Commission.

Internal
management

“**171.** The committee may make by-laws respecting the exercise of its powers and its internal management.

Coming into force By-laws made under this section come into force only after being approved by the Government.

Minutes “**172.** The minutes of the sittings of the committee, approved by it and certified by the chairman, by the secretary or by any other person authorized to do so by the committee, are authentic.

Authenticity Similarly, documents or copies emanating from the committee are authentic, if so certified.

Delegation or powers “**173.** The committee may delegate all or part of its powers, provided in paragraphs 1 and 2 of section 165, to subcommittees.

Subcommittees The subcommittees are composed of two representatives of the Government and of two other representatives appointed after consultation with the bodies contemplated in paragraph 1 of section 164.

“CHAPTER III

“ACTUARIAL VALUATIONS AND SHARING THE COST OF THE PLANS

Actuarial valuation “**174.** At least once every three years, the Commission must cause an actuarial valuation of the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan to be prepared by the actuaries designated by it.

Consulting actuary The Government, after consulting with the members of the Comité de retraite, shall appoint a consulting actuary responsible for reporting to the Minister within a period of 30 days from his appointment, on the validity of the principles on which the actuarial valuation of the plans is based.

Report The Minister must, within 90 days after receiving the report, send it to the Commission and the Comité de retraite.

Fees “**175.** The fees and expenses of the consulting actuary are to be paid by the Commission.

Costs “**176.** The cost of the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan is, from 1 July 1982, shared equally between the employees and the employers.

Rate of contribution “**177.** The Government may, by regulation, at intervals of not less than three years, revise the rate of contribution to the plans mentioned in section 174. In the case of the Government and Public Employees Retirement Plan, the rate is based on the result of the actuarial valuation of the plan in respect of the employees who may be unionized.

Adjustment The rate of contribution to the plans is adjusted from 1 January after receipt by the Minister of the consulting actuary's report.

Amendment of the plans “**178.** Where the object of a bill introduced in the National Assembly is to amend one of the plans mentioned in section 174 immediately or in the future, the Commission shall have a report prepared indicating to what extent the bill would vary the estimates of the latest actuarial valuation reports.

“CHAPTER IV

“REEXAMINATION OF THE DECISIONS OF THE COMMISSION

“DIVISION I

“APPLICATION FOR REEXAMINATION

Reexamination “**179.** Every employee or beneficiary may request the Comité de retraite to reexamine any decision of the Commission concerning

(1) the qualification of an employee or beneficiary for the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan and the plans established by sections 9 and 10;

(2) the number of years of service and periods of contributions;

(3) the pensionable salary and the amount of his contributions;

(4) the amount of the pension;

(5) any benefit, advantage or reimbursement provided for by those plans or the Act respecting pension coverage for certain teachers.

Request Such request must be made within one year after the date of mailing of such decision.

Written decision “**180.** The Comité de retraite shall deal with the request for re-examination without delay and notify the applicant in writing of its decision.

Grounds The decision must give reasons.

“DIVISION II

“APPEAL

Arbitration and appeal “**181.** An employee or beneficiary may, within 90 days of the date of the mailing of the decision of the Comité de retraite,

(1) apply for arbitration in the case of a Government and Public Employees Retirement Plan, the plans established by sections 9 and

10 of this Act and in the case of the Act respecting pension coverage for certain teachers to the extent that that Act refers to sections 87 to 93 and 95 to 97 of this Act;

(2) appeal to the Commission des affaires sociales in the case of the Teachers Pension Plan, the Civil Service Superannuation Plan and, subject to paragraph 1, the Act respecting pension coverage for certain teachers.

Representa-
tion

“**182.** An employee or a beneficiary may have himself represented by his association or union in the case provided for in paragraph 1 of section 181.

“DIVISION III

“ARBITRATION

Arbitrator

“**183.** The Government shall, after having consulted the Comité de retraite, appoint an arbitrator for a period of 2 years.

Appointment

However, an arbitrator may be appointed by the chief judge of the Labour Court in the case of the plans established under sections 9 and 10 if the plan so provides.

Hearing and
decision

“**184.** The arbitrator shall without delay hear the parties and render his decision within 30 days of the hearing unless the time limit is extended by mutual agreement of the parties.

Costs

“**185.** The costs of arbitration shall be charged to the Commission, except costs of the witnesses or attorneys. The fees and costs of the arbitrator shall be charged to the Commission.

Final
decision

“**186.** The decision of the arbitrator is binding and without appeal.

“CHAPTER V

“DEDUCTION AND REMITTANCE

Deduction of
contribution

“**187.** The employer of every employee contemplated in the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan shall deduct, from each payment of salary, the contributions fixed by each of the plans.

Remittance
of
contributions

“**188.** An employer must remit to the Commission, not later than the fifteenth of each month, the amounts collected for the preceding month, together with the information and documents prescribed by the Commission.

Debtor of the contributions “**189.** The employer is debtor for the contributions it must collect from its employee.

Insufficient contributions The Commission may set off insufficient contributions against the contributions deducted in excess from any person. It may also set off the insufficient contributions against any other sum due to that person but, before so doing, it must notify the person thereof.

Interest Notwithstanding the setting off or, as the case may be, the payment by the person, the employer remains debtor for the interest payable on the contributions.

Undeducted contributions “**190.** Every employer who, in the course of a year, does not deduct any amount as a contribution in respect of an employee shall also pay to the Commission a sum equal to 10% of the undeducted contributions.

Interest Every sum for which the employer is debtor bears interest according to the terms and conditions provided for by regulation.

Interest If the contributions, including, where such is the case, the interest payable on those contributions and the penalty have not been paid within the time limit prescribed by regulation, the employer shall pay those sums with interest.

Annual report “**191.** The employer shall, not later than 1 March each year, make to the Commission a report containing the amount of contributions he collected and such other information as the Commission may determine in respect of each retirement plan.

“TITLE IV

“TEMPORARY MEASURES

“CHAPTER I

“APPLICATION

Application “**192.** Any person contemplated by a collective agreement to which the Government is a party and any person whose remuneration and other conditions of employment are determined by the Government or by a body or class of bodies designated by the Government, if the persons contribute to the retirement plan provided by this Act, the Teachers Pension Plan or the Civil Service Superannuation Plan, may be governed by the measures provided in this title.

Contestation The Commission shall administer this title. Any decision rendered in respect of a person in applying any provision of this title is contested in the manner provided in the plan to which he is or was contributing.

“CHAPTER II

“SABBATICAL WITH DEFERRED SALARY

- Agreement** “**193.** Any person who, pursuant to an agreement with his employer, has consented to receive only part of his salary for a number of years, not more than 4, determined by regulation, in order to obtain one year’s leave of absence, is governed by this chapter.
- Number of years** The number of years determined by regulation may, to the extent and under the conditions and circumstances determined by regulation, vary according to the category or subcategory of persons contemplated by regulation and according to the employer of that category or subcategory of persons contemplated by regulation.
- Deductions** “**194.** The employer shall make the deduction provided for in the plan to which the employee contributes from the salary he pays to the employee.
- Exemption** However, in the case of the retirement plan provided for by this Act, the exemption of 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan is established proportionately to the ratio between the salary paid to the person, excluding any lump sum paid as an increase or adjustment of salary, and the salary he would otherwise have received.
- Pensionable salary** “**195.** For the purposes of any pension, the pensionable salary for the years contemplated by the agreement is the salary the person would have received had he not agreed to receive only a part of his salary. Similarly, one year’s service is credited to him in respect of each of such years.
- Reimbursement** “**196.** In the case of an application for reimbursement of contributions, only the contributions actually paid by the person and the contributions from which he was exempt are reimbursed. The contributions from which he was exempt are computed on the part of the salary he agreed to receive and would have received had he not been on salary insurance.
- Termination of agreement** “**197.** If the agreement becomes null or ends by reason of circumstances that, in each case, are determined by regulation, the pensionable salary, service credited and contributions are determined in each case in the manner provided by regulation according to whether or not the person received one year’s leave of absence.
- Adjustment** Any adjustment respecting the person’s pensionable salary, his service credited and his contributions is determined, for each year that he was party to the agreement, in the manner determined by regulation, according to the circumstances provided for by regulation.

“CHAPTER III

“EARLY RETIREMENT”

- 198.** Every person under 65 years of age with at least 35 years of service for purposes of qualifying for a pension and who qualifies for a pension or would qualify if he availed himself of this section may, after agreement with his employer, cause to be added to his age and years of service for pension purposes, the lesser result of the two following computations:
- (1) 35 less the service recognized for purposes of qualification;
 - (2) 65 less the age of the person on the date of his early retirement or, if the person is a teacher within the meaning of the Teachers Pension Plan, his age within two months following the end of the school year within the meaning of the plan.
- However, the number may not be greater than the number determined by regulation nor exceed five. The number may, however, to the extent and under the conditions and circumstances determined by regulation, vary according to the category or subcategory of persons contemplated by regulation and according to the employer of that category or subcategory of persons contemplated by regulation.
- 199.** For the purposes of the retirement plans, the number added to the years of service is deemed service done after 1 July 1982.
- If the person dies before the date on which the pension becomes payable, the plan he contributed to applies without taking account of the number added to his years of service and age.
- If the person holds or again holds an employment contemplated in the retirement plan provided by this Act, the pension is cancelled and he is no longer entitled, for the purposes of qualifying for and computing any new pension, to the number added to his years of service and age.
- If, at the time that the person holds or again holds an employment contemplated by the retirement plan provided by this Act, he is at least 65 years of age and does not qualify for a pension, he shall contribute to the plan. However, if he qualified for a pension, the provisions of the retirement plans respecting return to work of a pensioner under 65 years of age apply.
- If at that time the person is 65 years of age or over, the provisions of the retirement plans respecting return to work of a pensioner 65 years of age or over apply. However, sections 120 and 121 of this Act, section 72 of the Act respecting the Teachers Pension Plan and section

89.6 of the Civil Service Superannuation Plan do not apply in the case where a person was not entitled to a pension before availing himself of this chapter.

“CHAPTER IV

“ANTICIPATION OF CERTAIN PENSION BENEFITS

Anticipated
benefits

“**203.** Every person under 65 years of age with at least 35 years of service credited for the purposes of computing pension who qualifies for a pension may, after agreement with his employer, cause the following amounts to be added to his pension:

(1) the annual amount of the old age security pension on the date on which the person retires computed according to the estimate made by the Commission;

(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, section 38 of the Act respecting the Teachers Pension Plan or, where such is the case, 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.

Actuarial
reduction

However, the sum of the annual amounts so added is reduced actuarially, in the manner determined by regulation, according to the number of months comprised between the date of retirement and the date the person will reach 65 years of age.

Indexing

“**204.** The amount added to the pension, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, must be indexed annually by the amount by which the rate of increase in the Pension Index determined by the said Act exceeds 3%.

Indexing

The first adjustment is made proportionately to the number of days for which the pension is paid during the year the person retires in relation to the total number of days in that year.

Reduction

“**205.** From the month following the person’s sixty-fifth birthday, the amount of the pension he receives, including the amount added under section 203, is reduced by the aggregate of the annual amounts contemplated in subparagraphs 1 and 2 of the first paragraph of section 203.

Indexing

The aggregate must be indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, by the amount by which the rate of increase in the Pension Index determined by the said Act exceeds 3%.

Spouse’s
pension

“**206.** If the person dies, the pension granted to his spouse and, where such is the case, the children under the plan concerned, is com-

puted on the pension to which the person is entitled under his plan, indexed in accordance with that plan, without taking into account the amounts added or subtracted under this chapter.

Return to
work

“**207.** If the person holds or again holds an employment contemplated by the retirement plan provided by this Act 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 return to work by a pensioner under 65 years of age apply.

Compensa-
tion

Every amount that was added to the pension of the person is compensated for in the pension in the manner prescribed by regulation from the time he receives his full pension after reaching 65 years of age.

Return to
work

“**208.** If the person holds or again holds an employment contemplated by the retirement plan provided by this Act at 65 years of age or over, the provisions of the retirement plans respecting return to work by a pensioner 65 years of age or over apply.

Reduction

“**209.** The amount of the pension received by the person contemplated in section 208 when he ceases to be employed, including the amount added under section 203 indexed in accordance with section 204 for the period during which he held an employment contemplated, must be reduced by the aggregate of the amounts determined under section 205 indexed, for the same period, in the manner provided in the second paragraph of that section.

“CHAPTER V

“MEASURES CONCERNING PERSONS PLACED ON RESERVE AND RECEIVING PART OF THEIR SALARY

Employees
on reserve

“**210.** This chapter applies to a person who has been placed on reserve and receives only part of his salary.

Deductions

“**211.** The employer shall make the deduction provided for in the plan to which the employee contributes from the salary he pays to the employee.

Computation
of the
exemption

However, in the case of the retirement plan provided by this Act, the exemption of 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan is established proportionately to the ratio between the salary paid to the person, excluding any lump sum paid as an increase or adjustment of salary, and the salary he would otherwise have received.

Annual pen-
sionable
salary

“**212.** For the purposes of any pension, the annual pensionable salary of the person is the salary he would otherwise have received, and a year of service is credited to him in respect of each of the years he is placed on reserve.

Reimbursement of contributions **“213.** In the case of an application for reimbursement of contributions, only the contributions actually paid by the person and the contributions from which he was exempt are reimbursed. The contributions from which he was exempt are computed on the part of the salary he would have received had he not been on salary insurance.

“CHAPTER VI

“MISCELLANEOUS PROVISIONS

Regulations **“214.** The Government shall make the regulations provided for in this title after consultation by the Commission with the Comité de retraite. The regulations come into force ten days after their date of publication in the *Gazette officielle du Québec* or on any later date provided therein.

Effect However, the regulations may have effect 6 months before their adoption, if they so provide.

Government responsibility **“215.** The measures provided for in this title are under the responsibility of the Government, except where, in respect of any part of the provisions of each of Chapters II to V, the Government designates a person responsible for them, to such extent as it determines.

Rate of contribution In no case, however, may the application of a measure result in an increase in the rate of contribution to the retirement plans.

Supplemental pension plan If measures provided for in this title are provided by a supplemental pension plan with an employer contemplated in the retirement plan provided by this Act, section 125 does not apply to them.

“TITLE V

“MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Application required **“216.** No person may claim to have a benefit, advantage or reimbursement under the retirement plan provided by this Act if he has not applied therefor to the Commission.

Interest **“217.** The interest payable under this Act is that provided for in Schedule VI in respect of the period indicated therein. Such interest is established in relation to the rate of return of certain classes of amounts contemplated in section 127 and designated by regulation.

Rates The rate is established annually according to the rules and terms and conditions determined by regulation.

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

Computation
of interest

“**219.** For the purposes of computing the amount of interest applicable to the contributions of the employee and to the other sums provided for by regulation, the contributions and the other sums are deemed received at the mid-point of each year, and the mode of computing the interest is established in the manner determined by regulation.

Amendment
of schedules

“**220.** The Government may amend Schedules I, II, III and VI. Any order made to amend those schedules may have effect six months before its adoption if it so provides.

Effect

The same applies to any order made under paragraph 1 of section 2 and paragraph 9 of section 4. However, any order made under paragraph 2 of section 2 may have effect from any date after 31 December 1976.

Leave
without pay

“**221.** Where an employee has enjoyed a leave without pay of at least thirty consecutive days ending before 1 July 1983, the days are credited to him under the retirement plan provided by this Act, if

(1) he was authorized for such purpose by his employer;

(2) he applied to redeem them within 6 months of beginning the leave;

(3) he pays an amount equal to 200% of the contributions that would have been withheld had he not been so on leave, from the salary he was receiving when he was granted the leave; and

(4) he holds an employment contemplated by the plan from the end of his leave, unless he has died or become disabled or entitled to retirement, or unless, upon his return, he transfers to the service of an employer with whom the Commission has made a transferability agreement.

Date of
payment

The Commission shall determine the times at which the payments must be made. However, any amount not paid from the date of the return to work bears interest.

Inalienability
and
unseizability

“**222.** All sums paid or reimbursed under Titles I and IV are inalienable and unseizable.

Confidential-
ity

“**223.** Sections 53 to 63 of the Act respecting Access to documents held by public bodies and the Protection of personal information (1982, chapter 30) apply to any information on any contributor or beneficiary obtained under a retirement or insurance plan under the administration of the Commission by a person in the service of the Commission.

Disclosure

Such information, except where it refers to the salary and contributions of a person, may be made available to the Ministère des Affaires sociales. Any information respecting payments made by the Commission to a contributor may be made available to the Ministère du Revenu.

However, if it is necessary to communicate such information for the application of the Acts for which those departments are responsible, it may only be done in accordance with sections 67 to 70 of the said Act.

- Designation “**224.** For the purposes of the retirement plan provided by this Act, the bodies, institutions and establishments that, before 1 July 1983, were contemplated in Schedules II and III of the Act respecting the Government and Public Employees Retirement Plan as they read before that date continue to be designated for the purposes for which those schedules had been established.
- Agreements “**225.** Any agreement entered into under the Act respecting the Government and Public Employees Retirement Plan and the Act respecting the Teachers Pension Plan before the provisions of those Acts are replaced by chapter 24 of the statutes of 1983 or under the Act respecting the Civil Service Superannuation Plan before it is amended by the same chapter are deemed to have been entered into under section 158.
- Revision of rate “**226.** The rate of contribution to the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan may be revised on 1 January 1984, on the basis of the actuarial valuation determined on 31 December 1981.
- Rights and obligations “**227.** The Commission administrative des régimes de retraite et d’assurances acquies the rights and assumes the obligations of the Commission administrative du régime de retraite.
- Chairman and vice-chairman “**228.** The chairman and vice-chairman of the Commission administrative du régime de retraite become the chairman and vice-chairman of the Commission administrative des régimes de retraite et d’assurances.
- Replacement The vice-chairman of the Commission administrative des régimes de retraite et d’assurances replaces the chairman until the Government appoints a chairman.
- Use of documents “**229.** The Commission administrative des régimes de retraite et d’assurances is authorized to use any document or means of identification already prepared with the name of the Commission administrative du régime de retraite until it replaces them by documents or means of identification prepared with its own name.
- Members of the Commission “**230.** The members of the Commission administrative du régime de retraite appointed under section 17 of the Act respecting the Government and Public Employees Retirement Plan as it read before 1 July 1983 remain in office until the Comité de retraite provided for by this Act is established.
- Duties Until then, the members shall exercise the duties of the Comité de retraite.

- Decision and appeal “**231.** Any decision rendered in accordance with a request for re-examination under section 142 of the Act respecting the Government and Public Employees Retirement Plan as it read before 1 July 1983 and that was the object of an application for review in accordance with section 143 of the said Act as it read before that date is appealed in accordance with section 181 of this Act.
- Appeal The arbitrator is seized of the appeal without any other formality.
- Cessation of employment after 30 June 1983 “**232.** Section 12 and subparagraph 1 of the second paragraph of section 101 apply in respect of an employee who ceases, after 30 June 1983, to hold an employment contemplated by a supplemental pension plan.
- Cessation of employment before 1 July 1983 An employee who ceases before 1 July 1983 to hold an employment contemplated by a supplemental pension plan continues, in respect of the cessation of employment, to be governed by section 14 of the Act respecting the Government and Public Employees Retirement Plan as it read before that date, if the circumstances described therein apply.
- Leave in progress “**233.** Sections 22, 24, 25 and 26 apply to a leave in progress on 1 July 1983 or that begins after that date.
- Pension granted after 30 June 1983 “**234.** Sections 36 and 39 apply to any pension granted after 30 June 1983 if the employee has ceased his duties, retired or died after that date.
- Spouse's pension They also apply for the computation of the pension granted to the spouse after 30 June 1983 if no pension or deferred annuity has been granted to the employee before that date.
- Other pensions Sections 58 and 65 of the Act respecting the Government and Public Employees Retirement Plan, as they read before 1 July 1983, continue to apply to any other pension.
- Effect “**235.** Section 81 has effect from 1 July 1973.
- Applications made after 30 June 1983 “**236.** Sections 151 and 152 apply to any application received after 30 June 1983.
- Sums due However, they apply in respect of any sum due on 1 July 1983 or becoming due after that date as an overdeduction of contributions.
- Minister responsible “**237.** The Government shall designate the Minister responsible for the administration of this Act.
- Exception “**238.** This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).

“SCHEDULE I

“SECTION 1

“EMPLOYEES AND PERSONS CONTEMPLATED BY THE PLAN AFTER 1 JULY 1973

1. EMPLOYEES OF THE FOLLOWING BODIES:

the Centre d’Insémination artificielle du Québec (C.I.A.Q.) inc.

the Institut national de productivité

the Institut québécois de recherche sur la culture

the Régie des installations olympiques

the Société de développement des industries de la culture et des communications

the Société des loteries et courses du Québec

the town of Vaudreuil, who were, on 31 May 1981, employees of the Station expérimentale de Vaudreuil

the University of Québec contemplated by the Teachers Pension Plan or the Civil Service Superannuation Plan, and who have made the election contemplated in section 13 of this Act

2. THE EMPLOYEES OF PRIVATE ESTABLISHMENTS UNDER AGREEMENT WITHIN THE MEANING OF THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES (R.S.Q., CHAPTER S-5) IF SUCH ESTABLISHMENTS ARE DESIGNATED BY ORDER OF THE GOVERNMENT

3. THE EMPLOYEES OF INSTITUTIONS WITH WHICH AN AGREEMENT HAS BEEN ENTERED INTO UNDER SECTION 67 OF THE ACT RESPECTING PRIVATE EDUCATION (R.S.Q., CHAPTER E-9), FOR THE TERM OF THE AGREEMENT

4. THE MEMBERS OF THE FOLLOWING BODIES:

the Bureau d’audiences publiques sur l’environnement if they are appointed under the first paragraph of section 6.2 of the Environment Quality Act (R.S.Q., chapter Q-2)

the Centre d’Insémination artificielle du Québec (C.I.A.Q.) inc. if they are employed full-time

the Commission des affaires sociales if they receive an annual remuneration

the Commission nationale de l’aménagement

the Commission de protection du territoire agricole du Québec if they are employed full-time

the Office du recrutement et de la sélection du personnel de la fonction publique

the Régie des entreprises de construction du Québec if they are appointed under the second paragraph of section 8 of the Act respecting building contractors vocational qualifications (R.S.Q., chapter Q-1)

the Régie des installations olympiques

the Régie du logement if they are employed full-time and remunerated on an annual basis

the Société québécoise d'initiatives agro-alimentaires

5. THE CHAIRMAN OR PRESIDENT OF EACH OF THE FOLLOWING BODIES:

the Commission d'appel de francisation des entreprises

the Commission de protection du territoire agricole du Québec

the Commission de surveillance de la langue française

the Commission administrative des régimes de retraite et d'assurances

the Conseil de la langue française

the Conseil du statut de la femme

the Institut québécois de recherche sur la culture

the Office de la construction du Québec

the Office de la langue française

the Office des personnes handicapées du Québec

the Office des services de garde à l'enfance

the Régie de l'assurance automobile du Québec

the Régie de la sécurité dans les sports

the Société des loteries et courses du Québec

6. THE VICE-CHAIRMAN OR VICE-PRESIDENT OF EACH OF THE FOLLOWING BODIES:

the Commission de protection du territoire agricole du Québec

the Commission de la santé et de la sécurité du travail

the Régie de la sécurité dans les sports

7. THE DIRECTORS GENERAL OF THE FOLLOWING BODIES:

the Institut québécois de recherche sur la culture

the Institut national de productivité

8. THE ASSESSORS OF THE COMMISSION DES AFFAIRES SOCIALES WHO RECEIVE AN ANNUAL REMUNERATION

9. FULL-TIME CHAPLAINS WHO EXERCISE THEIR FUNCTIONS IN A HOUSE OF DETENTION WITHIN THE MEANING OF THE ACT RESPECTING PROBATION AND HOUSES OF DETENTION (R.S.Q., CHAPTER P-26)

10. THE DIRECTOR OF THE BUREAU DE LA PROTECTION CIVILE DU QUÉBEC

11. THE DIRECTOR GENERAL OF ELECTIONS

12. THE CHAIRMAN AND DIRECTOR GENERAL OF THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

13. THE COMMISSIONERS OF THE RÉGIE DU LOGEMENT

14. THE SECRETARY OF THE CONSEIL DE LA LANGUE FRANÇAISE

15. THE SECRETARY AND OTHER OFFICERS AND EMPLOYEES OF THE RÉGIE DE L'ASSURANCE AUTOMOBILE DU QUÉBEC APPOINTED AND REMUNERATED IN ACCORDANCE WITH SECTION 24 OF CHAPTER 67 OF THE STATUTES OF 1977, BETWEEN THE DATE OF COMING INTO FORCE OF SECTION 24 AND 1 MARCH 1978

16. EVERY PERSON CONTEMPLATED IN SECTION 55 OF THE ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN (R.S.Q., CHAPTER R-12)

17. THE EMPLOYEES OF EVERY OTHER BODY THAT HAS BEEN DESIGNATED UNDER A REGULATION ADOPTED IN ACCORDANCE WITH SUBPARAGRAPH *g* OF PARAGRAPH 2 OF SECTION 2 OF THE ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN AS IT READ BEFORE 1 JULY 1983

“SCHEDULE II

“SECTION 1

“EMPLOYEES AND PERSONS CONTEMPLATED
BY THE PLAN ON 1 JULY 1983

1. EMPLOYEES OF:

the Manpower Vocational Training Commissions established by virtue of the Act respecting manpower vocational training and qualification (R.S.Q., chapter F-5)

school boards and regional school boards within the meaning of the Education Act (R.S.Q., chapter I-14) and general and vocational colleges

health and social service councils public establishments and private establishments under agreement within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-5), but in the case of private establishments, those that have been designated by regulation before 1 July 1983

private educational institutions declared of public interest or recognized for purposes of grants by virtue of the Act respecting private education (R.S.Q., chapter E-9)

2. THE EMPLOYEES OF THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC, WITH THE EXCEPTION OF THE MECHANICS CERTIFIED WITH THE CANADIAN MARINE OFFICERS UNION

3. EMPLOYEES GOVERNED BY THE CIVIL SERVICE ACT (R.S.Q., CHAPTER F-3.1)

4. EVERY PERSON CONTEMPLATED IN SECTION 55 OF THE ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN (R.S.Q., chapter R-12)

5. THE EMPLOYEES OF EVERY OTHER BODY THAT HAS BEEN DESIGNATED UNDER A REGULATION ADOPTED IN ACCORDANCE WITH SUBPARAGRAPH *g* OF PARAGRAPH 2 OF SECTION 2 OF THE ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN AS IT READ BEFORE 1 JULY 1983

“SCHEDULE III

“ SECTION 31

“EMPLOYERS THAT SHALL PAY CONTRIBUTORY AMOUNTS

1. EMPLOYERS WHOSE CONTRIBUTORY AMOUNTS ARE PAID INTO THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC:

the Caisse de dépôt et placement du Québec

the Centre d’Insémination artificielle du Québec (C.I.A.Q.) inc.

the Commission des normes du travail

the Commission de la santé et de la sécurité du travail

the Office des autoroutes du Québec

the Régie de l’assurance automobile du Québec

the Régie de l’assurance-maladie du Québec

the Régie des rentes du Québec

the Société des alcools du Québec

the Société des loteries et courses du Québec

the Société des traversiers du Québec

the town of Vaudreuil in respect of employees who were, on 31 May 1981, employees of the Station expérimentale de Vaudreuil

any other body that has been designated for that purpose by virtue of a regulation made in accordance with subparagraph 15 of section 120 of the Act respecting the Government and Public Employees Retirement Plan as it read before 1 July 1983, except those in the Social Affairs sector

public establishments and health and social service councils within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-5) and the bodies in the Social Affairs sector which are governed by the agreement entered into within the framework of the Canada Assistance Plan between the Government of Canada and the Gouvernement du Québec to the extent of the sums provided in that agreement for the payment of contributory amounts to a retirement plan — the Government assuming the payment of such contributory amounts

2. EMPLOYERS WHOSE CONTRIBUTORY AMOUNTS ARE PAID INTO THE CONSOLIDATED REVENUE FUND:

the Association des Centres d'accueil du Québec

the Association des Centres de services sociaux du Québec

the Association des hôpitaux du Québec

the Fédération des C.L.S.C. du Québec

any body that has been designated for that purpose by virtue of a regulation made in accordance with subparagraph 15 of section 120 of the Act respecting the Government and Public Employees Retirement Plan as it read before 1 July 1983

“SCHEDULE IV

“SECTION 95

“Premiums the employee must pay to be entitled to the pension credit contemplated in section 88 in respect of years of service prior to 1 July 1982 for every application received after 30 June 1983

“PREMIUM PER \$10 OF ANNUAL PENSION

AGE	RATE	AGE	RATE	AGE	RATE
18	\$3.331	38	\$ 9.719	58	\$28.763
19	3.514	39	10.254	59	30.489
20	3.708	40	10.818	60	32.319
21	3.911	41	11.413	61	34.258
22	4.127	42	12.040	62	36.313
23	4.354	43	12.703	63	38.492
24	4.593	44	13.401	64	40.802
25	4.845	45	14.138	65	43.249
26	5.112	46	14.916	66	42.216
27	5.394	47	15.737	67	40.835
28	5.690	48	16.602	68	39.724
29	6.003	49	17.515	69	38.627
30	6.333	50	18.478	70	37.508
31	6.681	51	19.494		
32	7.049	52	20.567		
33	7.436	53	21.698		
34	7.845	54	22.891		
35	8.277	55	24.150		
36	8.732	56	25.599		
37	9.213	57	27.135		

“SCHEDULE V

“SECTION 95

“Premiums the employee must pay to be entitled to the pension credit contemplated in section 88 in respect of years of service subsequent to 30 June 1982 for every application received after 30 June 1983

“PREMIUM PER \$10 OF ANNUAL PENSION

AGE	RATE	AGE	RATE	AGE	RATE
18	\$ 3.997	38	\$11.663	58	\$34.515
19	4.217	39	12.304	59	36.587
20	4.449	40	12.981	60	38.782
21	4.694	41	13.695	61	41.109
22	4.952	42	14.448	62	43.575
23	5.225	43	15.244	63	46.190
24	5.511	44	16.081	64	48.962
25	5.815	45	16.966	65	51.899
26	6.134	46	17.899	66	50.659
27	6.472	47	18.884	67	49.003
28	6.828	48	19.923	68	47.669
29	7.203	49	21.018	69	46.353
30	7.599	50	22.174	70	45.009
31	8.017	51	23.393		
32	8.458	52	24.680		
33	8.923	53	26.038		
34	9.415	54	27.469		
35	9.932	55	28.980		
36	10.479	56	30.719		
37	11.055	57	32.562		

“SCHEDULE VI

“SECTION 217

“INTEREST PAYABLE UNDER THIS ACT

“Rate	Period
7.25%	1 July 1973 to 31 March 1975
9.04%	1 April 1975 to 30 April 1976
9.19%	1 May 1976 to 30 April 1977
9.62%	1 May 1977 to 30 April 1978
8.88%	1 May 1978 to 30 April 1979
9.47%	1 May 1979 to 30 April 1980
11.38%	1 May 1980 to 30 June 1981
10.61%	1 July 1981 to 30 April 1982
12.60%	1 May 1982 to 30 April 1983
11.02%	from 1 May 1983”.

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ACT RESPECTING THE TEACHERS PENSION PLAN

c. R-11, ss. 1-55, replaced

2. Sections 1 to 55 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) are replaced by the following:

“CHAPTER I

“APPLICATION AND ADMINISTRATION

“DIVISION I

“GENERAL PROVISIONS

Teachers appointed before 1973

“1. This pension plan, which replaces the plan that applied from 1 July 1965, applies to a teacher who is a person appointed or employed before 1 July 1973 if he holds a pedagogical or educational position, within the meaning of the regulations, in a teaching institution contemplated in Schedule I.

School year 1964-65

Every person who had a right to contribute during the school year 1964-65 to the plan provided in Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) is a teacher as long as he continues to hold the employment from which that right is derived.

Applicability

“2. The plan also applies, on conditions determined by regulation, to a teacher whose services are required by a teachers’ association or an agency in the field of education contemplated in Schedule II.

Exceptions

“3. The plan does not apply to

- (1) a member of the National Assembly;
- (2) a teacher employed on a casual basis within the meaning of the regulations.

Teacher 71 years of age

“4. A teacher having attained 71 years of age ceases to accumulate service and to contribute to this plan.

“DIVISION II

“SPECIAL PROVISIONS

Resumption of teaching functions

“5. A person contributing to this plan or the Civil Service Superannuation Plan who ceases to be a teacher or to hold employment contemplated by the Civil Service Superannuation Plan and within 180 days again becomes or, if he was a civil servant, becomes a teacher, shall contribute to this plan, unless he elects the Government and Public Employees Retirement Plan.

Surplus of personnel “**6.** A teacher laid off for surplus of personnel, who teaches 20 days at the elementary level, 95 periods at the secondary level or 45 periods at the college level during each school year following the year of such lay-off, may be credited with those teaching days or periods if he again holds an employment contemplated by this plan within 30 months from the end of the school year in which he was laid off.

Application To be credited with such days or periods, the teacher, within one year following the date of his return to work in employment contemplated by this plan, shall apply therefor and pay the contributions provided for by the plan.

School year “**7.** The school year, for the purposes of the plan, is

- (1) in the case of a general and vocational college, the period included between 1 September of one year and 31 August of the next year;
- (2) in the case of a school board, the period included between 1 July of one year and 30 June of the next year;
- (3) in all other cases, the period of 12 months generally recognized by the body in the contract of employment.

University position “**8.** A teacher who accepts or has accepted, from 1 July 1970, a position with a university in Québec, following the transfer of jurisdiction over his position from a teaching institution under the control of the Government to a university in Québec, may, with the approval of the Comité de retraite, continue to participate in the plan.

Executive staff of a minister “**9.** A teacher who becomes the executive assistant or a member of the executive staff of a minister or of any other person contemplated in section 117 of the Civil Service Act (R.S.Q., chapter F-3.1) continues to participate in this plan if his contributions have not been reimbursed to him and if fewer than 180 days have elapsed between the date on which he ceased to be a teacher and that on which he becomes an executive assistant or a member of an executive staff.

“DIVISION III

“ADMINISTRATION

Administration “**10.** The Commission administrative des régimes de retraite et d’assurances is responsible for the administration of the Teachers Pension Plan.

Application No person may claim to have a benefit, advantage or reimbursement provided for by the plan if he has not applied therefor to the Commission.

“CHAPTER II

“DETERMINATION OF THE PENSIONABLE SALARY
AND YEARS OF SERVICE

“DIVISION I

“PENSIONABLE SALARY

Pensionable salary “**11.** The pensionable salary of a teacher is the salary paid to him during a calendar year and the salary he would have been entitled to during a period of absence to which salary insurance applies.

Exceptions “**12.** The pensionable salary does not include

- (1) bonuses and fees;
- (2) remuneration for overtime work;
- (3) isolation premiums and indemnities for lodging and meals;
- (4) salary-insurance benefits, including benefits derived from elective salary-insurance plans;
- (5) any other remuneration excluded by regulation.

Lump sums “**13.** Every lump sum paid as a salary increase or adjustment for a previous year is part,

- (1) in the case of a teacher, of the pensionable salary for the year during which the lump sum is paid;
- (2) in the case of a pensioner, of the pensionable salary for the year during which he retired.

Restriction The lump sum does not include that part of the amount which is attributable to an increase of or adjustment to the salary paid while the pensioner is contemplated in section 61 or in the Government and Public Employees Retirement Plan or the Civil Service Superannuation Plan.

Pensionable salary “**14.** In no case may the pensionable salary of a teacher in the course of a year in which he receives his full salary be less than the salary provided for his class on the salary scale corresponding to his classification in accordance with the conditions of employment governing him.

Simultaneous positions “**15.** In no case may the pensionable salary of a teacher who simultaneously holds more than one position in a year be greater than

the full salary for the position he holds for a proportionately greater number of days in the year or, if he holds those positions for proportionately the same number of days, the full salary for the higher paid position.

“DIVISION II

“YEARS OF SERVICE

“§ 1.—*General provisions*

Credited service “16. One year of service or part of a year of service is credited to the teacher, for each calendar year, for the service accomplished if the contributions have been paid and not reimbursed, and for the service that is otherwise credited to him.

Credited service Service is credited according to the number of days and parts of days for which the teacher contributed and was exempt and the days and parts of days otherwise credited to him out of the number of pensionable days in a year, that is 200 or 260, according to the basis of remuneration. If, in the total number of days and parts of days there remains part of a day that is less than 0.5, the fraction is disregarded or, if the fraction is greater than or equal to 0.5, it is considered a full day.

Simultaneous positions “17. If a teacher simultaneously holds more than one position, the service that he accomplishes is credited up to one year of service.

Contributory days However, no teacher may be credited in the year of his retirement with more service than the number of contributory days comprised between 1 January and the date of his retirement.

Salary insurance “18. The days and parts of days during which a teacher qualifies for salary insurance are credited with exemption from contribution.

Contributions paid by the insurer However, the insurer shall pay the contributions that would have been paid by the teacher, if the salary insurance so provides; the contributions are credited to the teacher.

Salary insurance For the purposes of the plan, salary insurance is the teacher’s mandatory salary insurance.

Maternity leave “19. Every female teacher who benefits by a maternity leave may be credited, without contribution, with the days and parts of days of the leave, up to 130 contributory days.

Days of absence “20. The days and parts of days of absence which are totally compensated for out of accumulated sick leave are credited to the teacher only if the contributions are paid. This rule applies even in the cases provided for in sections 18 and 19.

Leave
without pay

“21. The days and parts of days during which a teacher is on leave without pay which extend over a period of not less than 30 consecutive days are credited to the teacher if

(1) he is authorized to take the leave by his employer;

(2) he pays the contributions that would have been withheld from the salary he was receiving when he went on leave according, as the case may be, to the number of days or parts of days during which he was on leave out of the number of contributory days in a year, that is, 200 or 260, according to the basis of remuneration;

(3) he holds a position contemplated by this plan from the end of his leave without pay, unless he has died or become disabled or entitled to retirement or unless, upon his return, he transfers to the service of an employer with whom the Commission has entered into an agreement of transferability or, if the leave is followed by a maternity leave, from the end of that leave or, as the case may be, from the end of the leave without pay immediately following the maternity leave.

Purchase

“22. If an application to purchase leave without pay is not received before the end of the year in which the leave ends, the amount required to pay the purchasing cost is increased by interest at the rate in force by virtue of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) on the date of receipt of the application. The interest is computed from the end of the leave until the date of receipt of the application, and is compounded annually.

Redemption
cost

To pay the redemption cost of leave without pay, a teacher may spread its payment over the period and payment dates determined by the Commission.

Dismissal or
resignation

“23. Years and parts of a year that have been recognized for purposes of seniority under a collective agreement that applies between 1979 and 1985, by reason of the dismissal or forced resignation because of marriage or maternity of a female teacher employed by a school board for Catholics represented by the Centrale de l'enseignement du Québec, may be credited.

Repayment
of
contributions

To have the years and parts of a year credited, the teacher shall pay an amount equal to the contributions reimbursed to her with interest at 5%, compounded annually, for the period included between the date of the reimbursement and 30 June 1973 and with interest, compounded annually, at rates determined for each period by the Act respecting the Government and Public Employees Retirement Plan, for the period included between 1 July 1973 and the date of receipt of the application.

Period of
repayment

The teacher may spread the payment of the amount with interest at the rate in force on the date of receipt of the application under the

Act respecting the Government and Public Employees Retirement Plan, over the period and payment dates determined by the Commission.

“§ 2.—*Special provisions*

Credited service

“24. Every teacher may have years and parts of a year of service credited to him under the Civil Service Superannuation Plan if his contributions have not been reimbursed to him.

Members of the National Assembly

“25. Every teacher may have years and parts of a year during which he was a Member of the National Assembly credited to him if

(1) he applies therefor within 24 months of coming under this plan;

(2) he has paid the contribution provided for in section 87 of the Legislature Act (R.S.Q., chapter L-1);

(3) he is not entitled to a pension under that Act;

(4) he pays, for each of such years and parts of a year, an amount equal to the rate of contribution to this plan at the time he becomes qualified under this plan on the indemnity he received as a Member or the salary he receives or would have been entitled to receive in the school year at the time that he comes under this plan, whichever is less.

Credited service

A teacher who ceased to be a Member before 1 January 1958 may, within the same period, apply to have his years as a Member credited by paying an amount equal to 5% of the indemnity he received during each of such years.

Basis for pension

The pension is based solely on the salary that he receives while participating in this plan.

Cash payment

“26. A teacher shall make cash payment of the amount required for the redemption of years during which he was a Member.

Instalments

However, if he redeems two years or more of service, he may pay by instalments; in that case, the amount payable may be spread in equal and consecutive annual instalments over a period not exceeding five years, with interest at the rate of 5%, compounded annually.

Absence of agreement

“27. A teacher who teaches for a period of five years or less under an authority with which no agreement respecting this plan has been made under the Act respecting the Government and Public Employees Retirement Plan may, if he applies therefor before the end of the teaching period, be credited with all or part of the years of teaching included in that period, provided

(1) he pays, over the period and at the payment dates determined by the Commission, double the contributions provided for in the plan;

(2) he holds a position contemplated by this plan from the end of the period, unless he has died or become disabled or entitled to retirement, or unless upon his return he transfers to the service of an employer with whom the Commission has made an agreement of transferability.

Credited
service

“**28.** Every teacher has a right to be credited with the years of service, except those for which his contributions have been reimbursed to him, that he had a right, on 1 July 1965, to be credited with for pension purposes under Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235), on the conditions prescribed therein.

Service,
remuneration
and
deductions

The duration of service, the remuneration and the amount of the deductions in respect of the years of service are determined in accordance with Part VIII of the Education Act.

“CHAPTER III

“CONTRIBUTIONS AND CONTRIBUTORY AMOUNTS

“DIVISION I

“CONTRIBUTIONS

Deductions

“**29.** Every employer, except in respect of a teacher contemplated, as the case may be, in section 43.2 or 89.5 of the Act respecting the Civil Service Superannuation Plan as long as he has not elected to contribute, shall deduct annually, from the salary he pays to every teacher, an amount equal to

(1) 8.43% 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) 6.63% 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) 8.43% of that part of his pensionable salary which exceeds his maximum pensionable earnings.

Overdeduc-
tions

“**30.** The Commission shall reimburse overdeductions of contributions without its being necessary to apply therefor.

“DIVISION II

“CONTRIBUTORY AMOUNTS

Contributory
amounts

“**31.** Employers contemplated in Schedule III shall pay to the Commission, at the same time as they remit the contribution of their teachers, an amount equal to that contribution.

“CHAPTER IV

“BENEFITS

“DIVISION I

“TEACHER’S PENSION

“§ 1.—*Qualification*

Qualification “**32.** A pension is granted to every teacher

- (1) who has attained normal retirement age, that is, 65 years of age;
- (2) who has at least 35 years of service;
- (3) who has, in the case of a female teacher, attained 60 years of age;
- (4) who has at least 10 years of service and is not under 62 years of age or, in the case of a female teacher, 58 years of age;
- (5) who has at least 32 years of service and is not under 55 years of age;
- (6) who has become unable to perform his ordinary duties by reason of physical or mental disability; or
- (7) who has at least 22 years of service and is not under 55 years of age or, in the case of a female teacher, 50 years of age.

Commence- “**33.** A teacher who becomes qualified for a pension, except in
ment the case contemplated in paragraph 6 of section 32, within two months after the end of a school year is entitled to his pension at the end of that school year.

“§ 2.—*Computation of pension*

Annual “**34.** The annual amount of the teacher’s pension is equal to the
amount average pensionable salary multiplied by 2% per year of service credited, up to 35 years.

Average “**35.** The average pensionable salary for computing a pension is
pensionable obtained by performing, in order, the following operations:
salary

- (1) dividing the pensionable salary for each year by the service credited except service credited under sections 19 and 62;
- (2) selecting among the highest salaries resulting from the division the number of salaries required in order to bring the aggregate of the contributory periods corresponding to each year for which the

salaries are selected up to 5 or, where the aggregate is less than 5, selecting all the salaries;

(3) multiplying each salary so selected for each year by the corresponding contributory period;

(4) averaging the salaries resulting from the multiplication.

Contributory period A contributory period is the number of contributory days in the period during which the teacher contributed and was exempt in a year and during which days and parts of days were otherwise credited to him with contributions out of the number of contributory days in the year concerned, that is, 200 or 260, according to the basis of remuneration.

Minimum “**36.** 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 38.

Reduction “**37.** The pension granted under paragraph 7 of section 32 is reduced, for its term, by 0.5% per month, computed for each month falling between the date on which the pension is granted to the teacher and the first date on which the pension would have been granted to him under paragraph 1, 2, 3, 4 or 5 of that section.

Computation “**38.** From the month following the teacher’s retirement by reason of physical or mental disability, from the month following his sixty-fifth birthday or, as the case may be, from the month following the date on which he retires, if that date is after his sixty-fifth birthday, the pension is reduced by the amount obtained by multiplying

(1) 0.7%;

(2) the number of years of service credited after 31 December 1965, up to 35;

(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 contributory periods selected for the purposes of computing the pension.

Average maximum pensionable earnings In computing the average maximum pensionable earnings, each maximum amount of pensionable earnings concerned is computed according to the ratio established for computing each contributory period.

Exception “**39.** The pension of a teacher who retired in 1966 or who retired by reason of physical or mental disability before 1 January 1970 is not reduced as provided in section 38.

Maximum reduction “**40.** In no case may a pension be reduced as provided in section 38 by an amount greater than the basic amount of the pension paid

under the Act respecting the Québec Pension Plan to which the teacher is entitled or would be entitled upon retiring from regular employment.

“§ 3.—*Payment of pension*

Commence-
ment “41. The pension becomes payable to the teacher who is entitled to it from the day he retires or not later than the day he reaches 71 years of age.

Payment “42. The pension is paid to the pensioner for life and in arrears.

Spouse or
assigns “43. The spouse or, where such is the case, the assigns of a deceased pensioner are 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’S OR CHILD’S PENSION

Spouse’s
pension “44. From the day when, owing to death, payment of the pension of a pensioner or, as the case may be, payment of the salary of a teacher ceases, the spouse is entitled to receive a life-pension equal to one-half of the pension that the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive, or that the teacher would have been entitled to receive,

(1) reduced as in section 38, from the month following the death, even if the pensioner or teacher dies before reaching 65 years of age;

(2) not reduced as in section 38, if, at the time of death of the pensioner or teacher, the spouse is not entitled to any pension under the Act respecting the Québec Pension Plan.

Half pension “45. If the beneficiary of a pension contemplated in sections 50 and 53 dies before the pension becomes payable or, as the case may be, before it is paid, the spouse is entitled, from the death, to one-half of the pension,

(1) reduced as in section 38, from the month following the death, even if the beneficiary dies before reaching 65 years of age;

(2) not reduced as in section 38, if, at the time of death of the beneficiary, the spouse is not entitled to any pension under the Act respecting the Québec Pension Plan.

Spouse “46. The spouse is, for the purposes of application of the plan, the person married to a teacher or, if the teacher is not married, the person unmarried at the time of the teacher’s death who, for not less than three years before the death, cohabited with him and was publicly represented by him as his spouse.

Children

“**47.** Each child of the pensioner, of the teacher or, as the case may be, of the beneficiary of a pension contemplated in sections 50 and 53 who is unmarried and is 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 or in any other institution designated by regulation, is entitled to receive, as a 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 38;

(2) if the pensioner, the teacher or, as the case may be, the beneficiary has no spouse, 20% of the pension that would have been used as the basis for computing the spouse’s pension, reduced as in section 38;

(3) if the spouse of the pensioner, of the teacher or, as the case may be, of the beneficiary dies while receiving a pension, 20% of the pension used as the basis for computing the spouse’s pension and indexed from the death of the pensioner, of the teacher or, as the case may be, of the beneficiary, reduced as in section 38.

Shares

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 all the children.

Minors

“**48.** A pension granted to a child under 18 years of age is paid to the person whose dependent he is.

Commencement

The pension granted to the child is paid from the day the spouse’s pension is payable or would be payable if the pensioner, teacher or beneficiary had a spouse or, as the case may be, from the month following the death of the spouse who was receiving a pension.

Payment

“**49.** A pension granted to a spouse and children is paid in arrears.

Payment

The pension runs till the first day of the month following the date the beneficiary ceases to be entitled to it.

“DIVISION III

“DEFERRED PENSION

Deferred pension

“**50.** A teacher who, after ten years of service and before qualifying for a pension, ceases to hold a position contemplated in this plan is entitled to only a deferred pension, unless

(1) he transfers his years of service to the Civil Service Superannuation Plan or to the Government and Public Employees Retirement Plan;

(2) he benefits by a transfer agreement concerning this plan, made under the Act respecting the Government and Public Employees Retirement Plan.

Commence-
ment

“**51.** The deferred pension is payable, as the case may be,

(1) from 65 years of age;

(2) from 60 years of age, in the case of a female teacher;

(3) from the time the teacher is physically or mentally disabled;

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

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 years for which he was a teacher if he acquires the right to a pension as a Member of the National Assembly and repays any contributions reimbursed to him.

Payment

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

50 years of
age and 20
years of
service

“**53.** A teacher who reached fifty years of age before 1 July 1968 and ceased to hold a position contemplated in this plan before that date but after twenty or more years of service, including three during the five years preceding the date he ceased to hold the position, is entitled to a pension payable from fifty-six years of age.

Cancellation

“**54.** Any deferred pension is cancelled if the teacher again contributes to the plan, and the years of service he accumulates are added to the years of service already credited.

Annual
amount

“**55.** The annual amount of the deferred pension is computed in the same manner as the pension.

Payment

The deferred pension is paid to the pensioner for life and in arrears.

“DIVISION IV

“REIMBURSEMENTS

Reimburse-
ment of
contributions

“**56.** A teacher who ceases to hold a position before qualifying for a pension or deferred pension is entitled to the reimbursement of his contributions.

Credited
service

However, if he again contributes to the plan and has not applied for reimbursement within 180 days of ceasing to hold his position, the years of service he accumulates are added to the years of service already credited.

- Death “**57.** If a teacher dies before any pension may be granted to him, the contributions are reimbursed.
- Reimburse- “**58.** If the aggregate of the amounts paid as a pension to a teacher, his spouse or his children is less than the aggregate amount of the contributions paid by the teacher, the difference is reimbursed to the teacher’s assigns.
- Reimburse- “**59.** Where reimbursement of contributions is made, the contributions from which the teacher was exempt during a period in which he was receiving salary insurance are also reimbursed.
- Reimburse- “**60.** Deductions under Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) and amounts paid in lieu thereof may also be reimbursed.

“DIVISION V

“TEACHER RECEIVING PENSION BENEFITS AND A SALARY

- Salary and “**61.** A teacher 65 years of age or over but under 71 may continue pension benefits to hold a position contemplated by this plan and receive benefits as a pensioner, and the rules provided in sections 61 to 72 of the Act respecting the Government and Public Employees Retirement Plan apply, *mutatis mutandis*.
- Salary and A teacher 71 years of age or over who holds a position contemplated pension benefits by this plan receives his benefits.

“DIVISION VI

“MISCELLANEOUS PROVISIONS

- Added “**62.** For the purposes of qualification for and computation of any service teacher’s pension, a maximum of 90 days is added to the teacher’s duration of service after 30 June 1965 to enable him to make up any period of absence without pay during his service, except on contrary notice by the teacher.
- Indexing “**63.** Every pension is indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan,
- (1) for that part attributable to service prior to 1 July 1982, by the rate of increase in the Pension Index determined by that Act;
- (2) for that part attributable to service subsequent to 30 June 1982, only to the extent that this service is necessary to make up the maximum of 35 years of service, by the excess of that rate over 3%.

Indexing Deferred pensions are indexed in the same manner. Indexing applies, in this case, only from 1 January following the date on which the pension is payable.

Indexing “**64.** The first indexing 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 teacher retired in relation to the total number of days in that year;

(2) as the case may be, to the number of days for which the pension was or would have been paid during the year of the teacher’s death, in relation to the total number of days in that year.

Minimum pension “**65.** In no case may a pension granted after 10 years of service, except that granted to a child and those provided for in sections 50 and 53, be less,

(1) if the pension became payable before 1 July 1982, than \$2 740, indexed annually and at the time prescribed in accordance with section 119 of the Act respecting the Québec Pension Plan, by the rate of increase in the Pension Index determined by the said Act, less the basic amount of the pension payable under the said Act, even if that pension is not paid;

(2) if the pension became payable after 1 July 1982, than \$2 740, indexed at the time prescribed by the said section 119 and for each year concerned after that date, and until the year in which it became payable, by the rate of increase in the index and, for following years, indexed as provided in section 63, reduced as in section 38 or paragraph 1 of sections 44 and 45, as the case may be, even if no pension under the Act respecting the Québec Pension Plan is paid.

Cash payment “**66.** The Commission, upon the application of a beneficiary other than a beneficiary contemplated in the first paragraph of section 61, may, at any time after the pension becomes payable, make cash payment of the actuarial value, computed in accordance with the standards established by regulation, of a pension, and, as the case may be, of benefits granted under Division III of the Act respecting pension coverage for certain teachers (1978, chapter 16) if the aggregate amount does not exceed \$700 annually.

Restriction In no case may cash payment of the actuarial value of the pension granted to a child or of the pension granted under paragraph 6 of section 32 be made if the pensioner is under 65 years of age.

Indexing The amount of \$700 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan, indexed annually by the rate of increase in the Pension Index established by the said Act.

“CHAPTER V

“ RETURN TO WORK OF A PENSIONER

“DIVISION I

“PENSIONER UNDER 65 YEARS OF AGE

Pension and
salary

“**67.** A person who receives a pension and holds an office or employment contemplated by the Civil Service Superannuation Plan or by the Government and Public Employees Retirement Plan, and who continues to hold such an office or employment until he is sixty-five years of age may continue to receive his pension and his salary until that age.

Reduction

However, if that person holds an office or employment contemplated by the Civil Service Superannuation Plan, the pension granted under section 32, except the pension contemplated in subparagraph 6 of the said section, or the deferred pension is reduced by the amount by which the salary he receives exceeds the part exceeding 30% of the average pensionable salary used to determine his pension.

Cessation

“**68.** Payment of the pension granted under subparagraph 6 of section 32 ceases on the first day of the month following the date on which the reason for which the pension was obtained no longer applies.

“DIVISION II

“PENSIONER 65 YEARS OF AGE OR OVER

Restriction

“**69.** Even in the case provided for under subparagraph 6 of section 32, no pension, except a pension granted to the spouse and children, or deferred pension may be paid if the pensioner who is 65 years of age or over holds an office or employment contemplated by the Civil Service Superannuation Plan or by the Government and Public Employees Retirement Plan, unless the rules provided in sections 60 to 70, 72 and 73 of the Act respecting the Government and Public Employees Retirement Plan and in section 63.8 of the Act respecting the Civil Service Superannuation Plan apply.

Option

“**70.** A pensioner 65 years of age or over who holds an employment contemplated by the Government and Public Employees Retirement Plan may elect to contribute to that plan as provided under section 118 of the Act respecting the Government and Public Employees Retirement Plan, and sections 117 to 122 of the said Act apply.

Option

“**71.** If a pensioner who has reached 65 years of age continues to hold an office or employment contemplated by the Civil Service

Superannuation Plan and if the rules of section 63.8 of the Act respecting the Civil Service Superannuation Plan do not apply, he may elect to contribute to that plan and the rules provided in sections 117 to 122 of the Act respecting the Government and Public Employees Retirement Plan apply, *mutatis mutandis*.

Indexing

“**72.** The pension of a person who has not transferred his years of service to the Civil Service Superannuation Plan or to the Government and Public Employees Retirement Plan, as the case may be, except a pension paid by reason of mental or physical disability, is indexed in accordance with this plan for the period during which he holds the employment or office contemplated by those plans, if payment of that pension has ceased pursuant to sections 67 and 69.

“CHAPTER VI

“REGULATIONS

Regulations

“**73.** The Government may, by regulation, after consultation with the Comité de retraite,

(1) define what constitutes a pedagogical position and an educational position;

(2) determine the conditions governing the participation of a teacher whose services are requested by an association of teachers or by an agency in the field of education contemplated in Schedule II;

(3) define the expression “on a casual basis” for the purposes of section 3;

(4) determine any remuneration which, in addition to that provided under section 12, is not included in pensionable salary;

(5) determine what constitutes a physical or mental disability;

(6) determine, within the contributory period defined under section 35, the days which are not included in that period;

(7) designate, for the purposes of section 47, the other educational institutions;

(8) determine, for the purposes of section 66, the norms for computing actuarial value.

Coming into force

“**74.** Regulations made under this Act come into force ten days after their date of publication in the *Gazette officielle du Québec* or on any later date provided therein.

“CHAPTER VII

“MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Amendment of schedules “75. The Government may amend the schedules provided under this Act; any order made to amend the schedules may have effect 6 months before it is made if it so provides.

Specialized studies “76. The time during which a teacher was on leave without pay for not less than 30 consecutive days which ended before 1 July 1983 but after 1 July 1976 or the days during which he ceased to hold, during the period described, a position contemplated by this plan in order to engage in specialized studies, is credited to the teacher upon his request, if he

(1) was authorized for such purpose by his employer;

(2) pays an amount equal to the contributions that would have been withheld, had he not been so on leave or not so engaged in such studies, based on the salary he was receiving when he was granted the leave or began to be engaged in those studies; and

(3) holds a position contemplated in this plan from the end of his leave without pay or specialized studies, unless he has died or become disabled or entitled to retirement or unless, upon his return, he transfers to the service of an employer with whom the Commission has entered into an agreement of transferability.

Application The Commission shall determine the times when such payments must be made. The amount payable in order to be credited with the days contemplated bears interest at the rate of 8.5% if the application for redemption is made after the end of the year in which the teacher has been on leave without pay or engaged in specialized studies. The interest accrues from the expiry of the leave without pay or the end of the specialized studies and is compounded annually.

Inalienability and unseizability “77. Every sum paid or reimbursed under this plan is inalienable and unseizable.

Interest All sums are paid without interest except, as the case may be, in respect of agreements concerning this plan made under the Act respecting the Government and Public Employees Retirement Plan.

Sums collected “78. Every sum collected under this plan is paid into the consolidated revenue fund.

Sums required All sums required for the application of this Act are taken out of the consolidated revenue fund except those required for its administration, which are granted annually by Parliament.

- Cessation of employment “**79.** Section 5 applies in respect of a person who, after 30 June 1983, ceases to be a teacher or ceases to hold an office or employment contemplated by the Civil Service Superannuation Plan.
- Applicable provisions A person who, before 1 July 1983, ceases to be a teacher or to hold an office or employment contemplated by the Civil Service Superannuation Plan continues, with respect to that cessation of employment, to be governed, as the case may be, by the fourth paragraph of section 5 and section 12 of the Act respecting the Government and Public Employees Retirement Plan or the second paragraph of section 2 of the Act respecting the Teachers Pension Plan as they read before that date, if the circumstance described therein apply.
- Leave in progress “**80.** Sections 19, 21 and 22 apply to a leave in progress on 1 July 1983 or which begins after that date.
- Effect “**81.** Section 37, to the extent that it adds the words “for its duration”, has effect from 1 July 1970.
- Applicability “**82.** Sections 35 and 38 apply to any pension granted after 30 June 1983 if the teacher has ceased to hold his position, retired or died after that date.
- Computation They also apply for the computation of the pension granted to the spouse and to the child after 30 June 1983 if no pension or deferred pension has been granted to the teacher before that date.
- Applicability Section 8 of the Act respecting the Teachers Pension Plan as it read before 1 July 1983 continues to apply to any other pension.
- Restriction “**83.** Sections 47 and 48 apply only to a pension which becomes payable after 30 June 1983.
- Minister responsible “**84.** The Government shall designate the minister responsible for the administration of this Act.
- Exception “**85.** This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).

“SCHEDULE I

“SECTION 1

“LIST OF THE EDUCATIONAL INSTITUTIONS
CONTEMPLATED BY THE PLAN

1. THE EDUCATIONAL INSTITUTIONS UNDER THE AUTHORITY OF:
 - (1) a school commissioner or trustee, including the Conseil scolaire de l'Île de Montréal and every school board and bureau established for the administration of public schools in Québec
 - (2) the Gouvernement du Québec
2. THE GENERAL AND VOCATIONAL COLLEGES
3. THE INSTITUTIONS WITH WHICH AN AGREEMENT HAS BEEN ENTERED INTO UNDER SECTION 67 OF THE ACT RESPECTING PRIVATE EDUCATION (R.S.Q., CHAPTER E-9), FOR THE TERM OF THE AGREEMENT
4. THE PRIVATE EDUCATIONAL INSTITUTIONS DECLARED TO BE OF PUBLIC INTEREST OR RECOGNIZED FOR PURPOSES OF GRANTS UNDER THE ACT RESPECTING PRIVATE EDUCATION (R.S.Q., CHAPTER E-9)
5. THE FOLLOWING OTHER INSTITUTIONS:
 - A/V/M/AL James School
 - Boscoville
 - Centre d'accueil l'Escale
 - Centre d'accueil Ste-Agnès
 - Centre d'animation, de développement et de recherche en éducation
 - Centre Cardinal Villeneuve inc.
 - Centre Mackay
 - Centre Marie-Vincent
 - Centre Notre-Dame de l'Enfant (Sherbrooke) inc.
 - Centre d'orientation et de réadaptation de Montréal
 - Centre Ste-Hélène
 - Collège Marie de France
 - Collège Stanislas inc.
 - École Alexander Wolff

École Dollard-des-Ormeaux
Externat St-Jean Berchmans
Institut des sourds de Charlesbourg inc.
Institution des sourds de Montréal
Institut Nazareth et Louis Braille
Laurentide Heights School
St-Michael's Algonquin School
St-Michael's Elementary School

“SCHEDULE II

“SECTION 2

“LIST OF TEACHERS ASSOCIATIONS AND
EDUCATIONAL ORGANIZATIONS FOR WHICH THE SERVICES
OF A TEACHER MAY CONSTITUTE
A POSITION CONTEMPLATED BY THE PLAN

1. THE RECOGNIZED ASSOCIATIONS OF TEACHERS ARE THE FOLLOWING:

the Association canadienne d'éducation de la langue française

the Association des cadres scolaires du Québec

the Centrale de l'enseignement du Québec

the Fédération québécoise des directeurs d'écoles

the Provincial Association of Catholic Teachers of Québec

the Provincial Association of Protestant Teachers of Québec

2. THE RECOGNIZED EDUCATIONAL ORGANIZATIONS ARE THE FOLLOWING:

the Association des Collèges du Québec

the Fédération des Collèges d'enseignement général et professionnel

the Fédération des commissions scolaires catholiques du Québec

3. THE AGENCIES THAT ARE AFFILIATED WITH ASSOCIATIONS OF TEACHERS

“SCHEDULE III

“SECTION 31

“EMPLOYERS WHO MUST PAY CONTRIBUTORY AMOUNTS

The associations and organizations contemplated in Schedule II

The institutions contemplated in Schedule I which do not receive grants under the General and Vocational Colleges Act (R.S.Q., chapter C-29), the Act respecting grants to school boards (R.S.Q., chapter S-36) or the Act respecting private education (R.S.Q., chapter E-9), and which are not contemplated in paragraph 3 of the said Schedule I.”

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ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

c. R-12, s. 2,
replaced **3.** Section 2 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12), amended by section 72 of chapter 51 of the statutes of 1982, is replaced by the following section:

Qualification **“2.** A pension is granted to any officer who

- (1) has at least 35 years of service;
- (2) has at least 10 years of service and is at least 60 years of age;
- (3) has at least 10 years of service, if he has become unable to discharge his ordinary duties by reason of physical or mental disability;
- (4) has at least 32 years of service and is at least 55 years of age;
- (5) has reached normal retirement age, namely, 65 years of age.

Qualification A pension is also granted to an officer who has at least 22 years of service and has reached 55 years of age or, in the case of a female officer, 50 years of age; in such case, the pension is reduced for its duration by 0.5% a month, computed for each month included between the date on which the pension is granted to the officer and the first date on which it would otherwise have been granted to him under subparagraph 1, 2 or 4 of the first paragraph.”

c. R-12, ss.
3-7.1,
replaced **4.** Sections 3 to 7.1 of the said Act are replaced by the following sections:

Officer 71
years of age **“3.** An officer having reached 71 years of age ceases to accumulate service and to contribute to the plan provided for in this division.

Years of
service **“4.** For the purposes of computing the pension, years of service are computed in the manner provided in sections 58 to 60.1.

Pension **“5.** The pension of an officer is that determined by sections 63 to 63.6, taking into account, however, that

- (1) the figure “5”, wherever it occurs in section 63.1, is replaced by the figure “3”;
- (2) section 63.4 is read without the reference to a member of the Sûreté du Québec.”

c. R-12, s. 8,
am. **5.** Section 8 of the said Act, amended by section 76 of chapter 51 of the statutes of 1982, is again amended

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

Annual indexing

“8. Every pension payable under the plan provided for in this division is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9), indexed annually”;

(2) by replacing, in the French text, the word “ans” in the third line of subparagraph 2 of the first paragraph by the word “années”;

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

Deferred annuity

“A deferred annuity is indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which the annuity is payable.”

c. R-12, s. 8.1, am.

6. Section 8.1 of the said Act, amended by section 77 of chapter 51 of the statutes of 1982, is again amended by replacing what precedes paragraph 1 by the following:

Indexing

“8.1 The first indexing of any pension is made proportionately”.

c. R-12, s. 10, replaced

7. Section 10 of the said Act, replaced by section 79 of chapter 51 of the statutes of 1982, is again replaced by the following section:

Minimum

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

(1) if the pension became payable before 1 July 1982, than \$2 740, indexed annually and at the time prescribed in accordance with section 119 of the Act respecting the Québec Pension Plan, by the rate of increase in the Pension Index determined by the said Act, less the basic amount of the pension under the said Act even if that pension is not paid;

(2) if the pension became payable after 1 July 1982, than \$2 740, indexed at the time prescribed in the said section 119 and for each year concerned after that date, and until the year in which it became payable, by the rate of increase in the index and, for the following years, indexed as provided in section 8, reduced as in section 5 to the extent that it refers to section 63.3 or, as the case may be, as in section 25 to the extent that it refers to paragraph 1 of section 76, even if no pension under the Act respecting the Québec Pension Plan is paid.”

c. R-12, s. 11, am.

8. Section 11 of the said Act is amended

(1) by replacing the word “counted” in the third line of the first paragraph by the word “credited”;

(2) by striking out the second paragraph;

(3) by replacing the words “counted without any contribution” in the third and fourth lines of the third paragraph by the words “credited without any contribution”;

(4) by striking out the fourth and fifth paragraphs.

c. R-12, ss. 12, 13, 14, 17, replaced **9.** Sections 12, 13, 14 and 17 of the said Act are replaced by the following section:

Leave without pay **“12.** The days and parts of a day during which an officer takes leave without pay extending over a period of at least 30 consecutive days are credited on the conditions provided in sections 66.1 and 66.2.”

c. R-12, s. 18, replaced **10.** Section 18 of the said Act, replaced by section 81 of chapter 51 of the statutes of 1982, is again replaced by the following section:

Annual deductions **“18.** The employer, except in respect of an officer contemplated in section 71 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) as long as he has not elected to contribute, shall deduct annually, from the salary he pays to each officer,

(1) 7.88%, up to the part of his pensionable salary corresponding to his personal exemption within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);

(2) 6.08% of the part of the pensionable salary which exceeds his personal exemption up to the maximum pensionable earnings within the meaning of the said Act;

(3) 7.88% of the part of his pensionable salary which exceeds his maximum pensionable earnings.”

c. R-12, ss. 18.1, 18.2, 18.3, replaced **11.** Sections 18.1, 18.2 and 18.3 of the said Act are replaced by the following section:

Overdeductions **“18.1** The Commission shall reimburse the amount of any overdeductions without its being necessary to apply therefor.”

c. R-12, s. 19, am. **12.** Section 19 of the said Act is amended by replacing paragraph *f* of the first paragraph by the following paragraph:

“(f) any other remuneration excluded by regulation.”

c. R-12, ss. 21-24, replaced **13.** Sections 21 to 24 of the said Act are replaced by the following sections:

Pensionable salary **“21.** In no case may the pensionable salary of an officer in a year in which he receives his full salary be less than the salary provided for his class on the salary scale corresponding to his classification in accordance with the conditions of employment governing him.

Simultaneous employments **“22.** In no case may the pensionable salary of an officer who simultaneously holds more than one employment in a year 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 higher paid employment.”

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

14. Section 24.1 of the said Act, enacted by section 83 of chapter 51 of the statutes of 1982, is amended by replacing, in the fourth line of the first paragraph, the following: “70.3 to 70.14” by the following: “61 to 72”.

c. R-12, ss.
24.2 – 41,
replaced

15. Sections 24.2 to 41 of the said Act are replaced by the following sections:

Applicable
provisions

25. Sections 68 and 74 to 81 apply, *mutatis mutandis*, taking into account, however, that, in section 74,

(1) the reference to section 63.8 is a reference to section 24.1;

(2) the figure “56” is replaced, wherever it occurs, by the figure “2”;

(3) the figure “65” is replaced, wherever it occurs, by the figure “60”.

Reimburse-
ment of
contributions

26. If an officer resigns or is dismissed or if his office is abolished before he qualifies for a pension or a deferred annuity, he is entitled to the reimbursement of his contributions.

Deferred
annuity

27. If an officer resigns or is dismissed or if his office is abolished after 10 years of service and before he qualifies for a pension, he is entitled to only a deferred annuity, unless

(1) he transfers his years of service to the Teachers Pension Plan or the Government and Public Employees Pension Plan;

(2) he comes under a transferability agreement respecting the plan provided for in this division and entered into under the Act respecting the Government and Public Employees Retirement Plan.

Deferred
annuity

28. A deferred annuity is payable, as the case may be,

(1) from 60 years of age;

(2) from the time an officer is physically or mentally disabled;

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

Death

If the officer dies before the pension becomes payable, the pensions granted to his spouse and children become payable.

Death **“29.** If an officer dies before he is granted a pension, his contributions are reimbursed.

Reimbursement of contributions **“30.** Where a reimbursement of contributions is made, the contributions from which the officer was exempt for the period for which he received salary insurance benefits are also reimbursed.

“C.—Return to work of a pensioner

Recall **“31.** An officer under sixty years of age who has retired by reason of physical or mental disability and who becomes able to render services, may be called upon by the Government to fill any public office the duties of which he is qualified by his previous service to discharge, and which is not inferior in rank and emoluments to the office he had left; provided always that the discharge of the duties of the office permits him to reside either at the seat of the Government or in the district where he last resided. In such a case, the pension ceases to be paid.

Contribution However, the officer does not contribute to the plan contemplated in this division, but he shall contribute to the Government and Public Employees Retirement Plan if he holds employment contemplated by that plan.

Forfeiture **“32.** An officer who refuses or neglects to discharge the duties of the office offered to him loses his right to any pension other than the deferred annuity provided for in section 27.”

c. R-12, s. 43, am. **16.** Section 43 of the said Act, enacted by section 92 of chapter 51 of the statutes of 1982, is amended

(1) by replacing the words “under section 28 or 29” in the first line by the following words “to his spouse and children”;

(2) by replacing the following: “70.2 to 70.12, 70.14 and 70.15” in the fifth and sixth lines by the following: “60 to 70, 72 and 73”;

(3) by replacing the figure “8.2” in the seventh line by the figure “61”.

c. R-12, s. 43.1, am. **17.** Section 43.1 of the said Act, enacted by section 92 of chapter 51 of the statutes of 1982, is amended

(1) by replacing the figure “80.2” in the fourth line by the figure “118”;

(2) by replacing the following: “80.1 to 80.6” in the fifth line by the following : “117 to 122”.

c. R-12, s. 43.2, am. **18.** Section 43.2 of the said Act, enacted by section 92 of chapter 51 of the statutes of 1982, is amended

(1) by replacing the figure “8.2” in the third line by the figure “61”;

(2) by replacing the following: “80.1 to 80.6” in the fifth line by the following: “117 to 122”.

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

19. Section 43.3 of the said Act, enacted by section 92 of chapter 51 of the statutes of 1982, is amended by replacing the word “infirmity” in the fourth line by the words “physical or mental disability”.

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

20. Section 45 of the said Act is amended by adding the following paragraph:

Notice

“A written notice to that effect must be sent within the month following change of employment.”

c. R-12, ss.
46, 47,
replaced

21. Sections 46 and 47 of the said Act are replaced by the following section:

Provision
applicable

“**46.** The third paragraph of section 82 applies if the Government so decides.”

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

22. Section 51 of the said Act is amended by replacing paragraph *f* of the second paragraph by the following paragraph:

“(f) any other remuneration excluded by regulation.”

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

23. Section 52 of the said Act, replaced by section 94 of chapter 51 of the statutes of 1982, is amended by replacing the figure “63.2” in the third line of the second paragraph by the figure “63.8”.

c. R-12, s.
53, replaced

24. Section 53 of the said Act is replaced by the following section:

Restriction

“**53.** The plan provided for under this division does not apply to

(1) an officer who is employed on a casual basis within the meaning of the regulations;

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

(3) a member of the Sûreté du Québec;

(4) a member of the National Assembly;

(5) an officer belonging to a category designated by regulation.”

c. R-12, s.
54, replaced

25. Section 54 of the said Act is replaced by the following section:

Applicable
provisions

“**54.** This division applies to an officer appointed or hired after 1 April 1942 but before 1 July 1973 and to every person who was formerly a member or an employee of an apprenticeship commission under the

Apprenticeship Assistance Act (Revised Statutes, 1964, chapter 148) and who revoked the election made in favour of the Government and Public Employees Retirement Plan before 10 August 1978.

However, a person who contributes to one of the plans provided for in this Act or the Teachers Pension Plan and who ceases to be an officer or to hold a position contemplated by the Teachers Pension Plan and, within 180 days, again becomes an officer or, if he was a teacher, becomes an officer, shall contribute to the plan provided for in this division, unless he elects the Government and Public Employees Retirement Plan.”

c. R-12, s.
56, replaced

26. Section 56 of the said Act, amended by section 97 of chapter 51 of the statutes of 1982, is replaced by the following section:

Qualification

“**56.** A pension is granted to any officer who

- (1) has at least 35 years of service;
- (2) has at least 10 years of service and has reached 65 years of age or, in the case of a female officer, 60 years;
- (3) has become unable to discharge his ordinary duties by reason of physical or mental disability;
- (4) has attained normal retirement age, namely, 65 years of age;
- (5) has at least 32 years of service and has reached 55 years of age.

Qualification

A pension is also granted to an officer who has at least 22 years of service and has reached 55 years of age or, in the case of a female officer, 50 years of age; in such a case, the pension is reduced for its duration by 0.5% a month, computed for each month included between the date on which the pension is granted to the officer and the first date on which it would otherwise have been granted to him under subparagraph 1, 2, 4 or 5 of the first paragraph.”

c. R-12, ss.
58-60,
replaced

27. Sections 58 to 60 of the said Act are replaced by the following sections:

Credited
service

“**58.** One year of service or part of a year of service is credited, for each calendar year, to an officer for service accomplished if his contributions have been paid and not reimbursed and for service otherwise credited to him.

Credited
service

Service is credited according to the number of days and parts of a day for which the officer contributed or was exempt and the days or parts of days otherwise credited to him out of the number of contributory days in a year, that is, 260 or, as the case may be, 200, according to the basis of remuneration. If, in the total number of days and

parts of days, there remains a part of a day less than 0.5, that fraction is cancelled; if the fraction is equal to or greater than 0.5, it is considered a full day.

Simultaneous
employments

“**59.** If an officer simultaneously holds more than one employment, his service accomplished is credited up to one year of service.

Credited
service

However, no officer may be credited, during the year in which he retires, with more service than the number of contributory days included between 1 January and the date he retires.

Credited
service

“**60.** The days and parts of a day during which an officer qualifies for salary insurance are credited, with exemption from any contribution.

Contribu-
tions paid by
the insurer

However, if the salary insurance policy so provides, the insurer shall pay the contributions that would have been paid by the officer; these contributions are credited to the officer.

Salary
insurance

For the purposes of this Act, salary insurance is the mandatory salary insurance of the officer.

Absence

“**60.1** Any day or part of a day of absence which is entirely compensated for out of accumulated sick leave is not credited to an officer unless his contributions are paid. This rule applies even in the cases provided for in sections 60 and 67.”

c. R-12, ss.
62, 63, 63.1,
63.2,
replaced

28. Sections 62, 63, 63.1 and 63.2 of the said Act are replaced by the following sections:

Simultaneous
employments

“**62.** In no case may the pensionable salary of an officer who simultaneously holds more than one employment in a year 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 higher paid employment.

Annual
pension

“**63.** The annual amount of an officer’s pension is equal to his average pensionable salary multiplied by 2% per year of service credited, up to 35 years.

Computation

“**63.1** 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 67 and 67.1;

(2) selecting among the highest salaries resulting from the division, the number of salaries required to bring the aggregate of the contributory periods corresponding to each year for which the salaries are selected up to 5 or, where the aggregate is less than 5, selecting all the salaries;

(3) multiplying each salary so selected for each year by the corresponding contributory period;

(4) averaging the salaries resulting from the multiplication.

Contributory
period

A contributory period is the number of contributory days in the period during which the officer contributed and was exempt in a year and during which days and parts of days were otherwise credited to him with contributions out of the number of contributory days in the year concerned, that is, 260 or 200, as the case may be, according to the basis of remuneration.

Minimum

“**63.2** 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 63.3.

Reductions

“**63.3** From the month following the retirement of an officer by reason of physical or mental disability, from the month following his sixty-fifth birthday or, as the case may be, from the month following the date he retires, if that date is after his sixty-fifth birthday, his pension is reduced by the amount obtained by multiplying

(1) 0.7%;

(2) the number of years of service credited after 31 December 1965, up to 35;

(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 contributory periods selected for the purposes of computing the pension.

Average
maximum
pensionable
earnings

In computing the average maximum pensionable earnings, each maximum amount of pensionable earnings concerned is computed according to the ratio established for computing each contributory period.

Reduction

“**63.4** The pension of an officer who retired in 1966 or who retired by reason of physical or mental disability before 1 January 1970 or who is a member of the Sûreté du Québec and who left the service before 1 September 1971 is not reduced.

Reduction

“**63.5** In no case may a pension be reduced by an amount greater than the basic amount of the pension paid under the Québec Pension Plan to which the officer is or would be entitled upon retiring from regular employment.

Added years
of service

“**63.6** In computing the pension, 10 years are added to the number of years of service of an officer who leaves the service and who held, during one or more periods totalling at least 5 years, an employment contemplated in paragraph 2, 4, 5 or 6 of section 55 or who was

contemplated in those paragraphs when he was holding that employment or a position of special advisor to the Ministère du Conseil exécutif if, in the latter case, the deed of appointment specifies he is entitled to those 10 years.

Spouse and children

“63.7 For the purposes of the pension granted to an officer’s spouse and children, the Government may have counted, for purposes of qualification for and computation of the pension, the years added under section 63.6 in respect of an officer who died after 1 January 1970, even if the condition provided for in the said section has not been fulfilled.

Remittance of contributions

Any contributions that have been reimbursed must be returned within the time limit determined by the Commission with interest at 4%, compounded annually and computed from the day of reimbursement of the contributions.

Employment after 65 year of age

“63.8 An officer who is 65 years of age or over but under 71 years of age may continue to hold an employment contemplated by the plan provided for in this division and receive benefits as a pensioner, and the rules provided in sections 61 to 72 of the Act respecting the Government and Public Employees Retirement Plan apply, *mutatis mutandis*.

Employment after 71 years of age

An officer 71 years of age or over who holds an employment contemplated by the plan provided for in this division receives his benefits.”

c. R-12, s. 64, am.

29. Section 64 of the said Act, amended by section 101 of chapter 51 of the statutes of 1982, is again amended

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

Annual indexing

“64. Every pension payable under the plan provided for in this division is indexed annually at the time prescribed under section 119 of the Act respecting the Québec Pension Plan”;

(2) by replacing, in the French text, the word “ans” in the third line of subparagraph 2 of the first paragraph by the word “années”;

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

Deferred annuities

“Deferred annuities are indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which the pension is payable.”

c. R-12, s. 64.1, am.

30. Section 64.1 of the said Act, amended by section 102 of chapter 51 of the statutes of 1982, is again amended by replacing what precedes paragraph 1 by the following:

Indexing

“64.1 The first indexing of any pension is made proportionately”.

c. R-12, s. 65, replaced **31.** Section 65 of the said Act, replaced by section 103 of chapter 51 of the statutes of 1982, is again replaced by the following section:

Minimum pension **“65.** In no case may a pension granted after 10 years of service, except that granted to a child and that provided for in section 83, be less

(1) if the pension became payable before 1 July 1982, than \$2 740, indexed annually and at the time prescribed in accordance with section 119 of the Act respecting the Québec Pension Plan, by the rate of increase in the Pension Index determined by the said Act, less the basic amount of the pension payable under the said Act, even if that pension if not paid;

(2) if the pension became payable after 1 July 1982, than \$2 740, indexed at the time prescribed in the said section 119 and for each year concerned after that date, and until the year in which it became payable, by the rate of increase in the index and, for following years, indexed as provided in section 64, reduced as in section 63.3 or subparagraph 1 of section 76, as the case may be, even if no pension under the Act respecting the Québec Pension Plan is paid.”

c. R-12, s. 66, am. **32.** Section 66 of the said Act is amended

(1) by replacing the word “counted” in the third line of the first paragraph by the word “credited”;

(2) by replacing the words “counted without any contribution” in the third and fourth lines of the second paragraph by the words “credited without any contribution”;

(3) by striking out the third and fourth paragraphs.

c. R-12, s. 66.1, 66.2, added **33.** The said Act is amended by inserting, after section 66, the following sections:

Leave without pay **“66.1** The days and parts of a day for which a public officer is on leave without pay extending over a period of not less than 30 consecutive days are credited to the officer if

(1) he is authorized to go on leave by his employer;

(2) he pays the contributions that would have been withheld from the salary he was receiving when he went on leave according, as the case may be, to the number of days or parts of days during which he was on leave out of the number of contributory days in the year concerned, that is, 200 or 260, according to the basis of remuneration;

(3) he holds a position contemplated by this plan from the end of his leave, unless he has died or become disabled or entitled to retirement or unless, upon his return, he transfers to the service of an employer with whom the Commission has entered into an agreement of

transferability or, if the leave is followed by a maternity leave, from the end of that leave or, as the case may be, from the end of the leave without pay immediately following the maternity leave.

Purchase “**66.2** If an application to purchase leave without pay is not received before the end of the year in which the leave ends, the amount required to pay the purchasing cost is increased by interest at the rate in force by virtue of 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 leave until the date of receipt of the application and is compounded annually.

Redemption cost To pay the cost of purchasing leave without pay, an officer may spread its payment over the period and payment dates determined by the Commission.”

c. R-12, ss. 67, 67.1, replaced **34.** Sections 67 and 67.1 of the said Act are replaced by the following sections:

Maternity leave “**67.** Every female public officer who receives maternity leave may have the days and parts of days of the leave credited, without contribution, up to 130 contributory days.

Added service “**67.1** For the purposes of qualification for and computation of a pension, a maximum of 90 days is added to the officer’s duration of service after 31 December 1978 to enable him to make up any period of leave without pay during his service, unless a notice to the contrary effect is sent by the officer.”

c. R-12, s. 68, am. **35.** Section 68 of the said Act, replaced by section 105 of chapter 51 of the statutes of 1982, is amended by adding the following paragraph:

Payment “The pension is paid to the pensioner for life and in arrears.”

c. R-12, s. 69, replaced **36.** Section 69 of the said Act, replaced by section 105 of chapter 51 of the statutes of 1982, is again replaced by the following section:

Annual deductions “**69.** The employer, except in respect of a public officer contemplated in section 71 of the Act respecting the Teachers Pension Plan as long as he has not elected to contribute, shall deduct annually, from the salary he pays to every officer, an amount equal to

(1) 7.88% 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;

(2) 6.08% 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) 7.88% of that part of his pensionable salary which exceeds his maximum pensionable earnings.”

c. R-12, ss.
69.1-69.4,
repealed

37. Sections 69.1 to 69.4 of the said Act are repealed.

c. R-12, ss.
70, 71,
replaced

38. Sections 70 and 71 of the said Act are replaced by the following section:

Overdeductions

“70. The Commission shall reimburse overdeductions of contributions without its being necessary to apply therefor.”

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

39. Section 72 of the said Act, amended by section 106 of chapter 51 of the statutes of 1982, is again amended by replacing the first, second and third paragraphs by the following paragraphs:

Contributory amounts

“72. The employers contemplated in Schedule A shall pay to the Commission, at the same time as they remit the contribution of their officers, an amount equal to that contribution.

Cost of past service

The employers shall pay, on the dates determined by the Government, the sums necessary to meet the balance of the cost of past service for their officers and the actuarial value of outstanding pensions.”

c. R-12, s.
73, repealed

40. Section 73 of the said Act is repealed.

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

41. Section 74 of the said Act, amended by section 107 of chapter 51 of the statutes of 1982, is again amended by replacing the first paragraph by the following paragraphs:

Cash payment

“74. The Commission, upon the application of a beneficiary other than a beneficiary contemplated in the first paragraph of section 63.8, 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 and, where such is the case, the benefit granted under Division III of the Act respecting pension coverage for certain teachers (1978, chapter 16), if the total amount is not more than \$700 annually.

Restriction

In no case may cash payment of the actuarial value of the pension granted to a child or that granted under subparagraph 3 of the first paragraph of section 56 be made if the pensioner is under 65 years of age.”

c. R-12, ss.
75-89.1,
replaced

42. Sections 75 to 89.1 of the said Act are replaced by the following sections:

Spouse or assigns

“75. The spouse or, where such is the case, the assigns of a deceased pensioner are entitled to receive, until the first day of the month following his death, the pension he would have received or that he would have otherwise received.

Spouse's
pension

“**76.** From and after the day when the pension of the pensioner or, as the case may be, the salary of the public officer ceases to be paid owing to death, the spouse is entitled to receive a life pension equal to one-half of the pension that the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive or that the officer would have been entitled to receive,

(1) reduced as in section 63.3, from the month following the death, even if the pensioner or officer dies before 65 years of age;

(2) not reduced as in section 63.3, if, at the time of death of the pensioner or officer, the spouse is not entitled to a pension under the Act respecting the Québec Pension Plan.

Spouse

“**77.** The spouse is, for the purposes of the application of this Act, the person married to an officer or, if the officer is not married, the person unmarried at the time of the officer's death who, for a period of not less than three years before the death, cohabited with him and was publicly represented by him as his spouse.

Children

“**78.** Each child of the pensioner or officer 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 or in any other institution designated by regulation, is entitled to receive, as a 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 63.3;

(2) if the pensioner or officer has no spouse, 20% of the pension that would have been used as the basis for computing the spouse's pension, reduced as in section 63.3;

(3) if the spouse of the pensioner or officer dies while receiving a pension, 20% of the pension used as the basis for computing the spouse's pension and indexed from the death of the pensioner or officer, reduced as in section 63.3.

Shares

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 all the children.

Minors

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

Commence-
ment

The pension granted to the child is paid from the day the spouse's pension is payable or would be payable if the pensioner or officer had a spouse or, as the case may be, from the month following the death of the spouse who was receiving a pension.

Payment

“**80.** A pension granted to a spouse and children is paid in arrears.

Payment The pension runs till the first day of the month following the date the beneficiary ceases to be entitled to it.

Reimburse- “**81.** If the aggregate of the amounts paid as a pension to an of-
ment ficer, his spouse or his children is less than the aggregate of the con-
 tributions paid by the officer, the difference is reimbursed to the of-
 ficer’s assigns.

Reimburse- “**82.** An officer who resigns or is dismissed or whose office is
ment abolished before he qualifies for a pension or a deferred pension is en-
 titled to the reimbursement of his contributions.

Credited However, if he again contributes to the plan contemplated in this
service division and has not applied for reimbursement within 180 days of his
 termination of office, the years of service he accumulates are added
 to the years of service already credited.

Remittance If the officer has received the reimbursement of his contributions
of and wishes the service for which he contributed to the plans provided
contributions in this Act to be credited, he must, in the manner provided in the third
 paragraph of section 95 repay the reimbursed contributions with in-
 terest at the rate of 4%, compounded annually, computed from the day
 on which the contributions were reimbursed.

Deferred “**83.** An officer who resigns or is dismissed or whose office is
pension abolished after ten years of service and before he qualifies for a pen-
 sion is entitled to only a deferred pension, unless

(1) he transfers his years of service to the Teachers Pension Plan
or to the Government and Public Employees Retirement Plan;

(2) he comes under a transferability agreement concerning the plan
contemplated in this division, made under the Act respecting the Govern-
ment and Public Employees Retirement Plan.

Deferred “**84.** A deferred pension is payable, as the case may be,
pension

(1) from 65 years of age;

(2) from 60 years of age, in the case of a female officer;

(3) from the time the officer is physically or mentally disabled;

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

Member of “**85.** An officer who becomes a Member of the National Assembly
the National before a pension or deferred pension is granted to him is entitled to
Assembly a pension for the years and parts of years for which he was an officer,
 if he acquires the right to a pension as a Member of the National
 Assembly and repays any contributions reimbursed to him.

- Payment** The pension is payable from the time he begins to receive the pension acquired as a Member of the National Assembly.
- Death** “**86.** If the officer dies before the pension becomes payable under sections 84 and 85, the pensions granted to the spouse and to the children become payable.
- Death** “**87.** If the officer dies before any pension may be granted to him, the contributions are reimbursed.
- Reimbursement** “**88.** Where contributions are reimbursed, those from which the officer was exempt during a period in which he was receiving salary insurance are included.
- Recall** “**89.** An officer who has retired because of physical or mental disability and who, before attaining sixty-five years of age, has become able to render services, may be called upon by the Government to fill any public office which is not inferior in rank and emoluments to the office he had left, if the office permits him to continue to reside in the same locality or to reside where he was living when he retired. In such a case, the pension ceases to be paid.
- Contribution** However, he does not contribute to the plan contemplated in this division, but he shall contribute to the Government and Public Employees Retirement Plan if he holds an employment contemplated by the latter plan.
- Forfeiture** “**89.1** An officer or employee who refuses to accept an office offered as in section 89 loses the right to any pension other than a deferred pension.”
- c. R-12, s. 89.3, am. **43.** Section 89.3 of the said Act, enacted by section 113 of chapter 51 of the statutes of 1982, is amended
- (1) by replacing the words “under section 77 or 78”, in the first line, by the words “to the spouse and children”;
 - (2) by replacing the figures and words “70.2 to 70.12, 70.14 and 70.15”, in the fifth and sixth lines, by the following figures and words: “60 to 70, 72 and 73”;
 - (3) by replacing the figure “8.2”, in the seventh line, by the figure “61”.
- c. R-12, s. 89.4, am. **44.** Section 89.4 of the said Act, enacted by section 113 of chapter 51 of the statutes of 1982, is amended
- (1) by replacing the figure “80.2”, in the fourth line, by the figure “118”;

(2) by replacing the figures and word “80.1 to 80.6”, in the fifth line, by the following figures and word: “117 to 122”.

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

45. Section 89.5 of the said Act, enacted by section 113 of chapter 51 of the statutes of 1982, is amended

(1) by replacing the figure “8.2”, in the third line, by the figure “61”;

(2) by replacing the figures and word “80.1 to 80.6”, in the fifth and sixth lines, by the following figures and word: “117 to 122”.

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

46. Section 89.6 of the said Act, enacted by section 113 of chapter 51 of the statutes of 1982, is amended by replacing the word “infirmity”, in the fourth line, by the words “physical or mental disability”.

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

47. Section 90 of the said Act is amended

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

Credited
service

“**90.** Every officer is entitled to be credited with the years and parts of years of service which are credited to him under the Act respecting the Teachers Pension Plan, provided he has not received any reimbursement of his contributions.”;

(2) by replacing the first line of the second paragraph by the following: “He is also entitled to be credited with the”;

(3) by replacing the sixth line of the second paragraph by the following: “of his intention to avail himself of this paragraph and pay, for”;

(4) by replacing the first line of the third paragraph by the following: “He is also entitled to be credited with”;

(5) by replacing the fourth, fifth and sixth lines of the third paragraph by the following: “such date and, for such purpose, he must give notice of his intention to avail himself of this paragraph and pay, for each of such years, an amount”;

(6) by striking out the fourth paragraph;

(7) by replacing the words “have counted”, in the second and third lines of the fifth paragraph, by the words “be credited with”.

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

48. Section 91 of the said Act is amended

(1) by replacing the second and third lines of the first paragraph by the following: “1973, became an officer contemplated in the plan provided in this division is entitled to be credited with the”;

(2) by replacing the first line of the second paragraph by the following: “However, the officer shall not have credited under this”.

c. R-12, s.
92, repealed

49. Section 92 of the said Act is repealed.

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

50. Section 93 of the said Act is amended

(1) by replacing the second and third lines by the following: “which the Commission has made an agreement concerning the plan provided in this division under the Act respecting the Government and Public Employees Retirement Plan, or an employee of any corporation or institution with”;

(2) by replacing the words “have counted for pension purposes”, in the ninth and tenth lines, by the words “be credited with”;

(3) by striking out the words “into the consolidated revenue fund”, in the eleventh and twelfth lines.

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

51. Section 94 of the said Act, amended by section 114 of chapter 51 of the statutes of 1982, is again amended

(1) by striking out the words “to the Minister of Finance”, in the fifth line of the first paragraph;

(2) by replacing the words “have counted for pension purposes”, in the fourth and fifth lines of the second paragraph, by the words “be credited with”;

(3) by replacing the eighth and ninth lines of the second paragraph by the following: “1971, a notice in writing and by paying, without interest, an amount”;

(4) by replacing the words “at his request remitted to the Minister of Finance”, in the eighth and ninth lines of the fifth paragraph, by the words “remitted at his request”.

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

52. Section 95 of the said Act is amended

(1) by replacing the words “have counted for pension purposes”, in the second and third lines of the first paragraph, by the words “be credited with”;

(2) by replacing the sixth and seventh lines of the first paragraph by the following: “a written notice and by paying, without interest, an amount equal to the deductions”;

(3) by replacing the first line of the second paragraph by the following: “Every officer”;

(4) by replacing, in the French text, the word “compter”, in the fifth line of the second paragraph, by the word “créditer”;

(5) by replacing the tenth line of the second paragraph by the following: “written notice and by paying, without”;

(6) by replacing the third paragraph by the following paragraph:

Payment

“The amount is payable by cash payment or by instalments spread out in accordance with Schedule A.1. The payments are deducted from the officer’s salary or, as the case may be, from any pension, except that granted to a child, which becomes payable under the plan contemplated in this division.”

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

53. Section 96 of the said Act is amended

(1) by replacing the words “have counted”, in the second line of the first paragraph, by the words “be credited with”;

(2) by replacing the words “, for the purposes of his pension, have counted”, in the fourth and fifth lines of the second paragraph, by the words “be credited with,”;

(3) by striking out the words “to the Commission”, in the sixth line of the second paragraph;

(4) by replacing the third paragraph by the following paragraph:

Notice

“Any officer to whom this Act was applicable after 17 November 1959 but before 1 January 1970 must give notice, before 1 January 1971, of his intention to avail himself of the provisions of the first paragraph, indicating the period of time he intends to be credited with, and any officer to whom this Act becomes applicable after 31 December 1969 must give such notice within twelve months after the day when this Act becomes applicable to him.”;

(5) by striking out the words “into the consolidated revenue fund”, in the first and second lines of the fourth paragraph;

(6) by replacing the word “counted”, in the second and sixth lines of the fifth paragraph, by the word “credited”;

(7) by replacing the word “counted”, in the second line of the sixth paragraph, by the word “credited”;

(8) by replacing the word “counted”, in the fourth line of the sixth paragraph, by the word “credited”;

(9) by replacing the words “counted for the purposes of his pension” in the sixth and seventh lines of the seventh paragraph, by the words “be credited with”;

(10) by replacing the word “allowed”, in the tenth line of the seventh paragraph, by the words “credited to”;

(11) by striking out the words “to the consolidated revenue fund” in the eleventh line of the seventh paragraph;

(12) by replacing the words “have counted”, in the third line and in the fourth line of the ninth paragraph, by the words “be credited with”;

(13) by striking out the words “to the Commission”, in the eighth line of the ninth paragraph;

(14) by striking out the words “, for pension purposes,”, in the fourth line of the tenth paragraph;

(15) by replacing the eighth and ninth lines of the tenth paragraph by the following: “notice and paying an amount equal to the deductions that would have been made”;

(16) by replacing the eleventh paragraph by the following paragraph:

Québec
Metal
Mining
Association
Inc.

“A pensioner under the plan provided for in this division may, by giving notice to that effect before 10 August 1978, be credited with the time during which he was in the employ of the Québec Metal Mining Association Inc.”

c. R-12, ss.
97, 98,
replaced

54. Sections 97 and 98 of the said Act are replaced by the following sections:

Notice by
spouse

“**97.** The spouse of an officer who dies before the expiration of the time limit contemplated in section 96 may give the notice required by that section.

Change of
employment

“**98.** Any officer to whom the plan provided for in Division I applies and who accepts a duty or employment contemplated by the plan provided for in this division is entitled, if he does not benefit by the provisions of sections 44 and 45, to be credited with his years of service prior to his change of employment.”

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

55. Section 99 of the said Act is amended by replacing the fifth line of the ninth paragraph by the following: “given within 2 months after the appointment”.

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

56. Section 102 of the said Act is amended by striking out the words “to the Minister of Finance” in the second and third lines.

c. R-12, s.
103, repealed

57. Section 103 of the said Act is repealed.

c. R-12, s.
105, replaced

58. Section 105 of the said Act is replaced by the following section:

Additional
pension

“**105.** Sections 68 and 74 to 80 apply to the additional pension as if it were a pension under Division II.”

c. R-12, ss. 106, 107, replaced **59.** Sections 106 and 107 of the said Act are replaced by the following sections:

Return of contributions **“106.** If an officer resigns or is dismissed, or if his office is abolished, before a pension, other than a deferred pension, becomes payable to him under Division II, the amount of his transferred contribution must be returned to him.

Option Nevertheless, when an officer is entitled to a deferred pension under section 83, he may, before reimbursement of his transferred contribution, elect to take an additional pension deferred until the same time.

Return of contributions **“107.** If the officer dies before an additional pension becomes payable and without any additional pension being payable to the spouse or the children, the amount of the transferred contribution must be reimbursed.”

c. R-12, s. 109, Div. IV, V, VI, ss. 110-116, replaced, 117-121, added **60.** Section 109 and Divisions IV, V and VI of the said Act, including sections 110 to 116, are replaced by the following sections and division:

“DIVISION IV

“REGULATIONS

Regulations **“109.** The Government may, by regulation, after consultation with the Comité de retraite,

(1) define, for the purposes of this Act, the expression “physical or mental disability”;

(2) determine any remuneration which, in addition to that provided for in section 19 or 51, as the case may be, does not form part of pensionable salary;

(3) define, for the purposes of section 53, the expression “on a casual basis”;

(4) determine, for the purposes of section 53, the categories of officers to whom the plan does not apply;

(5) determine the days within the contributory period defined in section 63.1 which are not contributory days;

(6) determine, for the purposes of this Act, standards for computing the actuarial value;

(7) designate, for the purposes of section 78, the other educational institutions.

Coming into
force

“**110.** Regulations made under this division come into force ten days after their date of publication in the *Gazette officielle du Québec* or on any later date provided therein.

“DIVISION V

“MISCELLANEOUS AND TRANSITIONAL PROVISIONS

Administra-
tion of the
pension
plans

“**111.** The Commission administrative des régimes de retraite et d’assurances is responsible for the administration of the pension plans provided for in this Act.

Required
application

No person may claim to have a benefit, advantage or reimbursement provided for by the plans if he has not applied therefor to the Commission.

Credited
service

“**112.** The days on which an officer took leave without pay, ending before 1 July 1983 but for any period subsequent to 1 July 1976, are credited to him upon his application, if

(1) he was authorized for that purpose by his employer;

(2) he pays an amount equal to the contributions that would have been deducted from him, if he had not been so on leave, on the salary he was receiving when he went on leave; and

(3) he holds an office contemplated in the plan provided for in this Act to which he contributed from the end of his leave, unless he has died or become disabled or entitled to retirement or unless, upon his return, he enters the service of an employer with whom the Commission has concluded an agreement of transferability.

Payment

The Commission shall determine the times when the payments must be made. The amount required to have the days of leave credited is increased by interest at the rate of 8.5% if the application for redemption is made after the end of the year in which the officer was on leave without pay. The interest accrues from the end of the leave and is compounded annually.

Inalienability
unseizability

“**113.** All sums paid or reimbursed under this Act are inalienable and unseizable.

Interest

All amounts are paid without interest except in respect of, where such is the case, agreements respecting this Act entered into under the Act respecting the Government and Public Employees Retirement Plan.

Sums
collected

“**114.** All amounts collected under this Act are paid into the consolidated revenue fund.

Sums required	All sums required for the application of this Act are taken out of the consolidated revenue fund except sums required for its administration which are granted annually by Parliament.
Effect	“ 115. The second paragraphs of sections 2 and 56, to the extent that they add the words “for its duration”, have effect from 13 June 1969.
Leave in progress	“ 116. Sections 12, 66.1, 66.2 and 67 apply to a leave in progress on 1 July 1983 or that begins after that date.
Pension granted after 30 June 1983	“ 117. Section 5, to the extent that it refers to sections 63.1 and 63.3, and sections 63.1 and 63.3 apply to any pension granted after 30 June 1983 if the public officer has ceased his duties, retired or died after that date.
Spouse and child	They also apply for the computation of the pension granted to the spouse and to the child after 30 June 1983 if no pension or deferred annuity has been granted to the public officer before that date.
Applicability	Sections 3 and 63, before being replaced by the Act to amend pension plans and various legislation (1983, chapter 24), continue to apply to any other pension.
Pension payable after 30 June 1983	“ 118. Section 25, to the extent that it refers to sections 78 and 79, and sections 78 and 79 do not apply to a pension that becomes payable after 30 June 1983.
Cessation of employment	“ 119. The second paragraph of section 54 applies in respect of a person who ceases, after 30 June 1983, to be a public officer or ceases to hold a position contemplated by the Teachers Pension Plan.
Cessation of employment	A person who ceases, before 1 July 1983, to be a public officer or hold a position contemplated by the Teachers Pension Plan, continues in respect of such cessation of employment, to be governed by, as the case may be, the fourth paragraph of section 5 and section 13 of the Act respecting the Government and Public Employees Retirement Plan or the second paragraph of section 54 of the Act respecting the Civil Service Superannuation Plan, as they read before that date, if the circumstances described therein apply.
Minister responsible	“ 120. The Government shall designate the Minister responsible for the administration of this Act.
Exception	“ 121. This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”
c. R-12, Schedule A, added	61. The said Act is amended by inserting the following schedule:

“SCHEDULE A

“SECTION 72

“EMPLOYERS WHO SHALL
PAY THEIR CONTRIBUTION

the Caisse de dépôt et placement du Québec

the Centre d’Insémination artificielle du Québec (C.I.A.Q.) inc.

the Commission des normes du travail

the Commission de la santé et de la sécurité du travail

the Office des autoroutes du Québec

the Régie de l’assurance automobile du Québec

the Régie de l’assurance-maladie du Québec

the Régie des rentes du Québec

the Société des alcools du Québec

the Société des loteries et courses du Québec

the town of Vaudreuil in respect of employees who were, on 31 May 1981, employees of the Station expérimentale de Vaudreuil”.

c. R-12,
Sched. A,
renumbered

62. Schedule A to the said Act is renumbered A.1.

c. R-12, ss.
8.1, 11, 19,
20, 24.1, 44,
45, 49, 51,
52, 53.1, 55,
61, 64.1, 68,
99, words
deleted

63. The said Act is amended by striking out, wherever it appears in sections 8.1, 11, 19, 20, 24.1, 44, 45, 49, 51, 52, 53.1, in the introductory lines of section 55, in sections 61, 64.1, 68 and in the eighth paragraph of section 99, the expression “or employee”, “or an employee”, “or employees”, “and employees”, “or public employees”, or “of employee”.

ACT RESPECTING PENSION COVERAGE FOR CERTAIN TEACHERS

1978, c. 16,
s. 1, am.

64. Section 1 of the Act respecting pension coverage for certain teachers (1978, chapter 16), amended by section 117 of chapter 51 of the statutes of 1982, is again amended

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

“(b) “teacher” means a person holding or having held a pedagogical or educational position within the meaning of the regulations;”;

(2) by replacing subparagraph *v* of paragraph *d* by the following subparagraph:

“(v) a teacher having belonged to the secular clergy who has years of teaching to his credit with an educational institution designated in Schedule I to the Act respecting the Teachers Pension Plan or with a teaching institution recognized by regulation;”;

(3) by striking out paragraph *h*.

1978, c. 16,
s. 2, am.

65. Section 2 of the said Act, amended by section 118 of chapter 51 of the statutes of 1982, is again amended by replacing paragraph *f* by the following paragraph:

“(f) have obtained the transfer of their years of service and cumulative contributions to the Government and Public Employees Retirement Plan or to a pension plan with an employer with whom the Minister of Finance or the Commission administrative des régimes de retraite et d’assurances has entered into an agreement of transferability.”

1978, c. 16,
s. 3, am.

66. Section 3 of the said Act, replaced by section 37 of chapter 33 of the statutes of 1982, is amended

(1) by striking out the words “to the Commission in the manner provided by regulation” in the third line of the first paragraph;

(2) by replacing the words “Section 11” in the first line of the second paragraph by the words “The second paragraph of section 13”.

1978, c. 16,
s. 7, am.

67. Section 7 of the said Act, amended by section 38 of chapter 33 of the statutes of 1982, is again amended

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

Pension
credit

“**7.** An employee who has been credited with years of service pursuant to section 6 must purchase pension credit computed on the number of years by which 15 years exceeds the number of years credited to him under that section up to, however, the number of previous years of teaching. The pension credit is purchased in accordance with sections 87 to 93 and 95 to 97 of the Act respecting the Government and Public Employees Retirement Plan.”;

(2) by replacing that part of the third paragraph which precedes subparagraph 1 by the following:

Required
payments

“An employee who is more than 70 years of age must pay”;

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

Laicized
after 1 July
1978

“A teaching religious laicized after 1 July 1978 must give the notice provided for in section 87 of the Act respecting the Government and Public Employees Retirement Plan within twelve months of being laicized.”

1978, c. 16,
s. 8, am.

68. Section 8 of the said Act is amended

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

Computation
of pension
credit

“**8.** The employee contemplated in paragraph *a*, *c* or *d* of section 2 must purchase pension credit computed on the number of years of service by which 15 years exceeds the number of years credited to him up to, however, the number of previous years of teaching. The pension credit is purchased in accordance with sections 87 to 93 and 95 to 97 of the Act respecting the Government and Public Employees Retirement Plan.”;

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

Laicized
after 1 July
1978

“A teaching religious laicized after 1 July 1978 who is contributing to the Government and Public Employees Retirement Plan must give the notice provided for in section 87 of the Act respecting the Government and Public Employees Retirement Plan within twelve months of being laicized.”

1978, c. 16,
s. 13, am.

69. Section 13 of the said Act is amended by replacing the first paragraph by the following paragraph:

Computation
of pension
credit

“**13.** The employee contemplated in section 5 is entitled, for each of his years of teaching not counted in the Government and Public Employees Retirement Plan, to pension credit equal to 1% of \$14 000,

provided that he purchases pension credit established in the manner provided in sections 87 to 93 and 95 to 97 of the said Act and computed in relation to the number of past years of teaching, to bring his total up to 15 years.”

1978, c. 16,
s. 14, am. **70.** Section 14 of the said Act, amended by section 119 of chapter 51 of the statutes of 1982, is again amended by replacing the words “*c* of the first paragraph of section 45 of the Plan” in the second and third lines by the following “2 of section 33 of the Act respecting the Government and Public Employees Retirement Plan”.

1978, c. 16,
s. 17, am. **71.** Section 17 of the said Act, replaced by section 39 of chapter 33 of the statutes of 1982 and amended by section 120 of chapter 51 of the statutes 1982, is again amended

(1) by replacing the figure “77.1” in the third line of the first paragraph by the figure “78”;

(2) by replacing the following: “*c* of section 52” in the third and fourth lines of subparagraph 3 of the second paragraph by the following: “2 of section 33”;

(3) by replacing the figure “80.1” in the fifth line of subparagraph 3 of the second paragraph by the figure “117”.

1978, c. 16,
s. 18, am. **72.** Section 18 of the said Act, amended by section 121 of chapter 51 of the statutes of 1982, is again amended by replacing the second paragraph by the following paragraph:

“spouse” “The word “spouse” has the meaning given to it in the Act respecting the Government and Public Employees Retirement Plan.”

1978, c. 16,
ss. 22, 23,
replaced **73.** Sections 22 and 23 of the said Act are replaced by the following section:

Payment “**22.** Pension credit provided for in this division is paid in arrears.”

1978, c. 16,
s. 25, replaced **74.** Section 25 of the said Act is replaced by the following section:

Applicable provisions “**25.** The first paragraph of section 14, sections 15 and 16, paragraphs *b* and *c* of section 18, and sections 19 to 22 apply to section 24.

Single payment The payment of the amount payable under section 24 is made in a single instalment in the month of June each year.”

1978, c. 16,
s. 26,
replaced **75.** Section 26 of the said Act is replaced by the following section:

Administra-
tion of the
Act

“26. The Commission administrative des régimes de retraite et d’assurances is entrusted with the administration of this Act.

Application

No person may claim any benefit or advantage under this Act unless he applies therefor to the Commission.”

1978, c. 16,
s. 27, am.

76. Section 27 of the said Act is amended by replacing the second paragraph by the following paragraph:

Sums
required

“All sums required for the application of this Act are taken out of the consolidated revenue fund except the sums required for its administration which are granted annually by Parliament.”

1978, c. 16,
ss. 28, 29,
30, repealed

77. Sections 28, 29 and 30 of the said Act are repealed.

1978, c. 16,
s. 31, am.

78. Section 31 of the said Act is amended by replacing the first paragraph by the following paragraph:

Regulations

“31. The Government may, by regulation, after consultation with the Comité de retraite,

(1) define what constitutes a pedagogical or educational position;

(2) recognize religious communities and designate educational institutions for the purposes of the application of this Act;

(3) define what constitutes an equivalent full-time position within the meaning of paragraph *i* of section 1;

(4) determine the rates of interest provided for in section 4;

(5) determine the criteria to be fixed by regulation as provided for by this Act.”

1978, c. 16,
Scheds. I, II,
replaced

79. Schedules I and II to the said Act are replaced by the following schedules:

“SCHEDULE I

“SECTION 7

“PREMIUM PER \$10 OF ANNUAL PENSION
IN RESPECT OF SERVICE PRIOR TO 1 JULY 1982
FOR ANY APPLICATION RECEIVED AFTER 30 JUNE 1983

AGE	RATE
70	\$ 37.508
71	36.563
72	35.091
73	33.878
74	32.686
75	31.457
76	30.417
77	29.159
78	27.915
79	26.684
80	25.467

“SCHEDULE II

“SECTION 7

“PREMIUM PER \$10 OF ANNUAL PENSION
IN RESPECT OF SERVICE SUBSEQUENT TO 30 JUNE 1982
FOR ANY APPLICATION RECEIVED AFTER 30 JUNE 1983

AGE	RATE
70	\$ 45.009
71	43.876
72	42.109
73	40.653
74	39.224
75	37.748
76	36.497
77	34.991
78	33.498
79	32.020
80	30.561”.

ACT RESPECTING THE CAISSE DE DÉPÔT
ET PLACEMENT DU QUÉBEC

c. C-2, s. 21,
am. **80.** Section 21 of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2) is amended by replacing the word “investment” in the seventh line of the second paragraph by the word “pension”.

ACT RESPECTING THE COMMISSION DES
AFFAIRES SOCIALES

c. C-34, s.
21, am. **81.** 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 pursuant to 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 COMMISSION MUNICIPALE

c. C-35, s. 5,
replaced **82.** Section 5 of the Act respecting the Commission municipale (R.S.Q., chapter C-35) is replaced by the following section:

Terms of
office **5.** Every member of the Commission appointed under section 3 shall hold office for ten years from the date of his appointment, but may be removed at any time for cause by the Government. Such members shall remain in office, notwithstanding the expiration of their term of office, until they have been reappointed as temporary or permanent members, or until they have been replaced.”

ACT RESPECTING THE CONDITIONS OF EMPLOYMENT
AND THE PENSION PLAN OF THE MEMBERS
OF THE NATIONAL ASSEMBLY

1982, c. 66,
s. 22, am. **83.** Section 22 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (1982, chapter 66) is amended by replacing the second paragraph by the following paragraph:

Amount
withheld “The withholding, computed on an annual basis, is

(1) 10%, up to the amount of that part of the indemnity which corresponds to the personal exemption within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9);

(2) 8.2% of the part of the indemnity which exceeds the personal exemption, up to the amount of the Maximum Pensionable Earnings within the meaning of the said Act;

(3) 10% of that part of the indemnity which exceeds the Maximum Pensionable Earnings.”

Effect This section has effect from 1 January 1983.

1982, c. 66,
s. 24, am. **84.** Section 24 of the said Act is amended by replacing the first paragraph by the following paragraph:

Withdrawal
of
contributions **“24.** Every person who ceases to be a Member is entitled, before being granted a pension, to withdraw the total amount of his contributions with interest compounded for each year during which he contributed, at the rate established pursuant to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10).”

1982, c. 66,
s. 58, am. **85.** Section 58 of the said Act is amended

(1) by replacing the expression “Commission administrative du régime de retraite” in the fourth and fifth lines of the first paragraph by the expression “Commission administrative des régimes de retraite et d’assurances”;

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

Powers and
functions **“The Commission administrative des régimes de retraite et d’assurances may exercise the powers and functions conferred on it by the Office.”**

LEGISLATURE ACT

c. L-1, s.
103.4, am. **86.** Section 103.4 of the Legislature Act (R.S.Q., chapter L-1), enacted by section 64 of chapter 66 of the statutes of 1982, is amended by replacing the second paragraph by the following paragraph:

Deductions **“The deduction provided by the Member from his indemnity contemplated in section 103.2, computed on an annual basis, is**

(1) 10%, up to the amount of that part of the indemnity which corresponds to the personal exemption within the meaning of the Act respecting the Québec Pension Plan;

(2) 8.2% of that part of the indemnity which exceeds the personal exemption, up to the Maximum Pensionable Earnings within the meaning of the said Act;

(3) 10% of that part of the indemnity which exceeds the Maximum Pensionable Earnings.”

Effect This section has effect from 1 January 1983.

c. L-1, s. 103.16, am. **87.** Section 103.16 of the said Act enacted by section 64 of chapter 66 of the statutes of 1982, is amended

(1) by replacing the figure “104” in the first line of the first paragraph by the figure “57”;

(2) by replacing the word and figures “29 and 37” in the third line of the first paragraph by the following: “51 and 52”;

(3) by replacing the word and figures “83 and 84” in the fifth line of the first paragraph by the following: “84 and 85”.

ACT RESPECTING LABOUR STANDARDS

c. N-1.1, s. 156, am. **88.** Section 156 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by replacing the expression “Commission administrative du régime de retraite” by the expression “Commission administrative des régimes de retraite et d’assurances”.

ACT RESPECTING RETIREMENT PLANS FOR THE MAYORS AND COUNCILLORS OF MUNICIPALITIES

c. R-16, s. 1, am. **89.** Section 1 of the Act respecting retirement plans for mayors and councillors of municipalities (R.S.Q., chapter R-16) is amended by replacing paragraph *d* by the following paragraph:

“(d) “Commission” means the Commission administrative des régimes de retraite et d’assurances;”.

ACT RESPECTING GRANTS TO SCHOOL BOARDS

c. S-36, s. 14, repealed **90.** Section 14 of the Act respecting grants to school boards (R.S.Q., chapter S-36) is repealed.

COURTS OF JUSTICE ACT

c. T-16, ss. 226, 236, 245, am. **91.** The Courts of Justice Act (R.S.Q., chapter T-16) is amended by replacing the expression “Commission administrative du régime de retraite” in sections 226, 236 and 245 by the expression “Commission administrative des régimes de retraite et d’assurances”.

ACT RESPECTING THE ABOLITION OF COMPULSORY RETIREMENT IN THE PUBLIC AND PARAPUBLIC SECTOR PENSION PLANS AND AMENDING VARIOUS LEGISLATION RESPECTING SUCH PLANS

Interpretation **92.** Section 41 of the Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and

amending various legislation respecting such plans (1982, chapter 51) should be read without taking subparagraph 14 into account.

Effect This section has effect from 1 January 1983.

1982, c. 51,
s. 70,
repealed **93.** Section 70 of the said Act is repealed.

Effect This section has effect from 1 January 1983.

1982, c. 51,
s. 128, am. **94.** Section 128 of the said Act is amended by striking out paragraphs 2, 3 and 5.

Regulations
in force **95.** Every regulation adopted pursuant to the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan, the Act respecting the Civil Service Superannuation Plan and the Act respecting pension coverage for certain teachers remains in force if the enacting provision has been renewed or preserved by the said Acts.

Applicability **96.** The regulations adopted pursuant to the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan, the Act respecting the Civil Service Superannuation Plan and the Act respecting pension coverage for certain teachers may, until 1 January 1984, once published in the *Gazette officielle du Québec* and if they so provide, apply from any date not prior to 1 July 1982.

Sums
required **97.** The sums required for the administration of this Act are, for the fiscal year 1983-84, to the extent determined by the Government, taken out of the consolidated revenue fund and, for any subsequent year, out of the sums granted annually for that purpose by Parliament.

Exception **98.** This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (Schedule B of the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).

Coming into
force **99.** This Act comes into force on 1 July 1983.