



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-FOURTH LEGISLATURE

Bill 401

An Act to amend the pension plans in the public and parapublic sectors

Introduction

**Introduced by
Mr Daniel Johnson
Minister for Administration and the Public Service and
Chairman of the Conseil du trésor**

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EXPLANATORY NOTES

This bill amends pension plans of the public and parapublic sectors in order, mainly, to bring them into conformity with the revised fiscal legislation in matters concerning retirement savings.

In all the plans, and for years of service after 31 December 1991, the bill limits the pensionable salary used to calculate contributions and benefits to the amount required to arrive at the defined benefit limit determined under the Income Tax Act. It abolishes the maximum number of years of service used to calculate the pension in the Pension Plan of Certain Teachers, the Government and Public Employees Retirement Plan and the Pension Plan of Peace Officers in Correctional Services. It also provides that members of the Teachers Pension Plan or of the Civil Service Superannuation Plan who have reached the limit of 35 years of service will cease to pay contributions, while remaining members of the plan.

In the Act respecting the Government and Public Employees Retirement Plan, the bill grants the Government the power to establish various provisions in respect of classes of employees designated by it. These provisions will allow the designated employees, at the time they cease to be members of the plan, to receive benefits in accordance with the revised fiscal legislation in matters concerning retirement savings. The bill also grants the Government the power to establish a supplementary benefits plan in respect of those employees.

The bill abolishes, as of 1 January 1992, the temporary early retirement measure available to members of the Government and Public Employees Retirement Plan which allowed the addition of years for pension purposes by employees who may belong to a union. The bill introduces into the Teachers Pension Plan and the Pension Plan of Certain Teachers an actuarial reduction in the case of a female member aged 58 or over who retires after 10 or more years of service.

The bill maintains in the Act respecting the Civil Service Superannuation Plan the provision which grants 10 years of service to certain members who have held a specific position for at least five years but specifies, however, that the service will be granted in proportion to the number of years of service in that employment on 31 December 1991 in relation to the number of years required.

The bill also provides that the Pension Plan of Peace Officers in Correctional Services will apply to all employees promoted or recruited from 1 January 1992 as intermediate officers in houses of detention and to certain employees holding a position at the Institut Pinel.

Finally, the bill includes other amendments of a technical nature or for concordance, intended to facilitate administration of the pension plans.

ACTS AMENDED BY THIS BILL:

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

– Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2);

– 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).

Bill 401

An Act to amend the pension plans in the public and parapublic sectors

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

1. Section 17 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1), amended by section 3 of chapter 87 of the statutes of 1990, is again amended by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) 31 December of the year in which the person attains 71 years of age.”

2. Section 19 of the said Act, amended by section 4 of chapter 87 of the statutes of 1990, is again amended

(1) by striking out the words “or, in the case of a female employee, 58 years of age” in subparagraph 4 of the first paragraph;

(2) by inserting, after subparagraph 5 of the first paragraph, the following subparagraph:

“(5.1) in the case of a female employee, has at least 10 years of service and is not under 58 years of age;”.

3. Section 20 of the said Act is amended by replacing the first paragraph by the following paragraph:

“**20.** The amount of the pension of any person to whom this plan applies pursuant to section 2 is increased up to the limit established in section 22 by the addition, in order, of the following amounts:

(1) an amount equal to 1.6 % of the average pensionable salary used for the computation of his pension for each year redeemed by that person under Division II of Chapter IV;

(2) an amount equal to 1.6 % of such salary for any other year of teaching, unless such years have been credited under this plan on an actuarially equivalent basis.”

4. Section 22 of the said Act is amended

(1) by replacing the word “In” in the first line by the words “For the purposes of the increase referred to in section 20, in”;

(2) by adding, at the end, the following paragraph:

“The sums, if any, paid to redeem years or parts of a year in respect of which no amount may be added to the amount of the pension pursuant to the first paragraph shall be reimbursed with interest calculated at the rate prescribed in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan in respect of the period indicated therein from the midpoint of the year in which such sums were paid until the day the reimbursement is made.”

5. Section 23 of the said Act is amended

(1) by inserting, at the beginning, the following paragraph:

“The pension granted under subparagraph 5.1 of the first paragraph of section 19 to an employee who redeemed years or parts of a year of service after 31 December 1991 is reduced for its duration by the amount obtained by multiplying the amount of the pension established under paragraph 2 of section 35 of the Act respecting the Government and Public Employees Retirement Plan, referred to in section 19, by 0.25 % per month, computed for each month between the date on which the pension is granted to the employee and the earlier of the following dates:

(1) the date of her sixtieth birthday;

(2) the date on which her age and her years of service would have totalled 80 or more if she had continued to participate in the plan.”;

(2) by replacing the word and figure “or 5” in the last line by the word and figures “, 5 or 5.1”.

6. Section 28 of the said Act is amended by replacing the words “the day” in the second line by the words “31 December of the year in which”.

7. Section 59.1 of the said Act, enacted by section 13 of chapter 87 of the statutes of 1990, is amended by striking out the words "of service" in the second line of the first paragraph.

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

8. The Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended by inserting, after section 1, the following section:

"1.1 The plan also applies

(1) to every person promoted or recruited on or after 1 January 1992 to work as an intermediate officer in a house of detention;

(2) to every person belonging to certain classes of employees, determined by a regulation which may have effect 12 months or less before its adoption, holding employment at the Institut Pinel. The regulation may also, notwithstanding any inconsistent provision of this plan, except the provisions of Chapter V.1, contain special provisions applicable to the classes of employees so determined. The Commission shall, with respect to a person belonging to any such class of employees, take account of the special provisions applicable to that class when administering this plan.

Any intermediate officer working in a house of detention who, on 31 December 1991, is a member of the Government and Public Employees Retirement Plan or the Civil Service Superannuation Plan may elect to become a member of this plan. Notice to this effect must be received by the Commission before 1 January 1993 and the plan applies to the officer from 1 January 1992."

9. Section 2 of the said Act, amended by section 2 of chapter 14 of the statutes of 1991, is again amended by replacing the first line by the following:

"2. Every person to whom section 1 or 1.1 applies is, for the purposes".

10. Section 7 of the said Act is amended by replacing the words "at the age of 71 or over" in paragraph 2 by the words "on or after 31 December of the year in which he attains 71 years of age".

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

“8. An employee is no longer an employee within the meaning of the plan on 31 December of the year in which he attains 71 years of age.”

12. Section 9 of the said Act is amended

(1) by replacing the word “and” in the second line of the first paragraph by a comma;

(2) by adding, at the end of the first paragraph, the words “and, in the case of a female employee, the salary to which she would have been entitled if she had not taken maternity leave”.

13. Section 14 of the said Act is amended

(1) by striking out the last sentence of the second paragraph;

(2) by striking out the words “, excluding service credited pursuant to section 18” in the third and fourth lines of the third paragraph.

14. The said Act is amended by inserting, after section 14, the following section:

“14.1 Notwithstanding sections 9 to 14, the pensionable salary of an employee shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (Statutes of Canada).

Where less than one year of service is credited to an employee in a calendar year, his pensionable salary shall not exceed the amount obtained by multiplying the amount referred to in the first paragraph in respect of that year by the service credited for that year.”

15. Section 18 of the said Act, amended by section 17 of chapter 87 of the statutes of 1990, is again amended by replacing the words “a peace officer” in the third and fourth lines of the first paragraph by the words “an employee”.

16. Section 23 of the said Act is amended by inserting the words “or who, on 31 December 1991, was not an intermediate officer working in a house of detention or a person to whom subparagraph 2 of the first paragraph of section 1.1 applies” after the figure “1” in the fourth line of the first paragraph.

17. Section 45 of the said Act is replaced by the following section:

“45. The annual amount of an employee’s pension is equal to the total of the following amounts:

(1) the amount obtained by multiplying his average pensionable salary by 2.1875 % per year of service credited before 1 January 1992;

(2) the amount obtained by multiplying his average pensionable salary by 2.1875 % per year of service credited after 31 December 1991. However, this amount shall not exceed the amount obtained by multiplying the defined benefit limit applicable under the Income Tax Act (Statutes of Canada) for the year in which he retires by the number of years or parts of a year of credited service subsequent to 31 December 1991.”

18. Section 46 of the said Act is amended

(1) by replacing the first line of the first paragraph by the following:

“46. For the purposes of paragraph 1 of section 45, the average pensionable salary is”;

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

“(1) dividing the pensionable salary for each year, not taking into account the limit imposed by section 14.1, by the credited service, except service credited under section 98;”;

(3) by inserting, after the first paragraph, the following paragraphs:

“For the purposes of paragraph 2 of section 45, the average pensionable salary 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 section 98;

(2) applying subparagraphs 2 to 4 of the first paragraph.

For the purposes of subparagraph 1 of the first and second paragraphs, all the years and parts of a year of service credited must be counted and service credited pursuant to sections 18, 31, 32 and 32.1 shall not be counted in respect of service credited prior to 1 January 1992.”

19. Section 47 of the said Act is amended by inserting the words “or second” after the word “first” in the second line of the first paragraph.

20. Section 51 of the said Act is amended by striking out the words and figure “, up to 32” in the second line of subparagraph 2 of the first paragraph.

21. Section 53 of the said Act is amended by replacing the words “not later than the day” in the second line by the words “at the latest from 31 December of the year in which”.

22. Section 75 of the said Act, amended by section 5 of chapter 14 of the statutes of 1991, is again amended

(1) by striking out the words and figure “but under 71” in the first line;

(2) by adding, at the end, the following paragraph:

“However, the provisions of the first paragraph do not apply from 31 December of the year in which the person attains 71 years of age.”

23. Section 88 of the said Act is replaced by the following section:

88. Every pensioner who holds pensionable employment under this plan shall receive his benefits at the latest from 31 December of the year in which he attains 71 years of age.”

24. Section 95 of the said Act is amended by replacing the last two lines by the words “or until 30 December of the year in which he attains 71 years of age.”

25. Section 97 of the said Act is replaced by the following section:

97. Every pensioner who holds pensionable employment under this plan shall receive his benefits at the latest from 31 December of the year in which he attains 71 years of age.”

26. Section 124 of the said Act is amended by replacing the words “when the pensioner is or reaches 71 years of age” in the first and second lines by the words “from 31 December of the year in which the pensioner attains 71 years of age”.

27. Section 130 of the said Act, amended by section 10 of chapter 14 of the statutes of 1991, is again amended by inserting, before paragraph 1, the following paragraph:

“(0.1) determine, for the purposes of section 1.1, the classes of employees holding positions at the Institut Pinel who are members of this plan and the special provisions applicable to them;”.

28. Section 132.1 of the said Act, enacted by section 28 of chapter 87 of the statutes of 1990, is amended by striking out the words “of service” in the second line of the first paragraph.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

29. Section 4 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing the words “at the age of 71 or over” in paragraph 2 by the words “on or after 31 December of the year in which he attains 71 years of age”.

30. Section 5 of the said Act is replaced by the following section:

“**5.** An employee is no longer an employee within the meaning of the plan on 31 December of the year in which he attains 71 years of age.”

31. Section 10.1 of the said Act, amended by section 4 of chapter 32 of the statutes of 1990, is again amended

(1) by replacing the first two paragraphs by the following paragraphs:

“**10.1** Notwithstanding any inconsistent provision of this plan, except the provisions of Chapter VII.1, the Government may establish special provisions with respect to classes of employees it designates. The Commission shall, in administering this plan in respect of an employee belonging to a class so designated, take into account the special provisions applicable to such a class. Divisions I and II of Chapter IV of Title III of this Act shall not apply to such an employee but he may, in the year following the mailing date of any decision concerning him rendered by the Commission, file with the Commission an application for arbitration. The arbitrator shall be the person appointed pursuant to the first paragraph of section 183, and sections 184 to 186 apply.

An order under the first paragraph may have effect 12 months or less before it is made.

A person who participates in the Teachers Pension Plan or the Civil Service Superannuation Plan, as the case may be, ceases to participate in his plan on the day preceding the day on which he joins a class of employees designated under the first paragraph. In such a case, he participates in this plan from the day on which he joins such a class. However, he may elect to continue to participate in his plan by making an application to that effect to the Commission within one year from the day on which he becomes a member of this plan, and his election shall apply from that day.

An employee who participates in the Pension Plan of Certain Teachers and who belongs to a class of employees designated under the first paragraph may elect to participate in this plan by transmitting a notice to that effect within one year from the day on which he joins such a class, and he participates in this plan from that day. The employee shall be credited, for pension purposes, with the years and parts of a year of service credited under the Pension Plan of Certain Teachers if his contributions have not been refunded to him and he is entitled to obtain an increase in the amount of his pension in accordance with section 20 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1). Section 22 of the said Act applies for the purposes of such an increase.”;

(2) by replacing the words “contemplated in the first paragraph in the case of classes of employees excluded by virtue” in the third and fourth lines of the third paragraph by the words “excluded by virtue of paragraph 7”.

32. Section 14 of the said Act is amended

(1) by replacing the word “and” in the second line of the first paragraph by a comma;

(2) by adding, at the end of the first paragraph, the words “and, in the case of a female employee, the salary to which she would have been entitled if she had not taken maternity leave.”

33. Section 18 of the said Act is amended

(1) by striking out the last sentence of the second paragraph;

(2) by striking out the words “, excluding service credited pursuant to section 22” in the third and fourth lines of the third paragraph.

34. The said Act is amended by inserting, after section 18, the following section:

“18.1 Notwithstanding sections 14 to 18, the pensionable salary of an employee shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (Statutes of Canada).

Where less than one year of service is credited to an employee in a calendar year, his pensionable salary shall not exceed the amount obtained by multiplying the amount referred to in the first paragraph in respect of that year by the service credited for that year.”

35. Section 35 of the said Act is replaced by the following section:

“35. The annual amount of the employee’s pension is equal to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited before 1 January 1992;

(2) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited after 31 December 1991. However, this amount shall not exceed the amount obtained by multiplying the defined benefit limit applicable under the Income Tax Act (Statutes of Canada) for the year in which he retires by the number of years or parts of a year of credited service subsequent to 31 December 1991.”

36. Section 36 of the said Act is amended

(1) by replacing the first line of the first paragraph by the following:

“36. For the purposes of paragraph 1 of section 35, the average pensionable salary is”;

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

“(1) dividing the pensionable salary for each year, not taking into account the limit imposed by section 18.1, by the credited service, except service credited under section 74;”;

(3) by inserting, after the first paragraph, the following paragraphs:

“For the purposes of paragraph 2 of section 35, the average pensionable salary 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 section 74;

(2) applying subparagraphs 2 to 4 of the first paragraph.

For the purposes of paragraph 1 of the first and second paragraphs, all the years and parts of a year of service credited must be counted and service credited pursuant to sections 22, 85.1 and 221.1 shall not be counted in respect of service credited prior to 1 January 1992.”

37. Section 36.1 of the said Act is amended by inserting the words “or second” after the word “first” in the second line of the first paragraph.

38. Section 40 of the said Act is amended by replacing the words “not later than the day” in the second line by the words “at the latest from 31 December of the year in which”.

39. Section 60 of the said Act, amended by section 105 of chapter 87 of the statutes of 1990 and by section 14 of chapter 14 of the statutes of 1991, is again amended

(1) by striking out the words and figure “but under 71” in the first line;

(2) by adding, at the end, the following paragraph:

“However, the provisions of the first paragraph do not apply from 31 December of the year in which the person attains 71 years of age.”

40. The said Act is amended by inserting, after section 61, the following section:

“**61.1** The limit imposed by section 18.1 shall not apply for the purposes of this division.”

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

“**73.** A pensioner who holds pensionable employment under the plan shall receive his benefits at the latest from 31 December of the year in which he attains 71 years of age.”

42. Section 77 of the said Act, amended by section 51 of chapter 87 of the statutes of 1990, is again amended by striking out the words

“to the extent only that this service is necessary in order to attain the maximum of 35 years of service,” in the second and third lines of subparagraph 2 of the first paragraph.

43. Section 85.2 of the said Act, amended by section 17 of chapter 14 of the statutes of 1991, is again amended by striking out the words “only to the extent that the service is necessary to make up the maximum of 35 years of service,” in the third and fourth lines of the first paragraph.

44. Section 85.5 of the said Act is amended by striking out the words “, only to the extent that the service is necessary to make up the maximum of 35 years of service,” in the second and third lines of the first paragraph.

45. Section 85.5.1 of the said Act is amended

(1) by inserting, after the first sentence of the second paragraph, the following sentence: “For this purpose, the Commission shall estimate the years or parts of a year of service credited to the employee at the end of the agreement.”;

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

“However, if at the end of the agreement the number of years or parts of a year of service credited to the employee is less than the number estimated by the Commission, or if at the end of the agreement the employee is not eligible for his pension, or if the agreement is suspended due to circumstances determined by regulation, the agreement is extended, even where this causes the period to exceed three years, until the date on which the number of years or parts of a year of service credited to the employee is equal to the estimate made by the Commission in the first case and, in the other cases, until the date on which the employee becomes eligible for his pension.”

46. The said Act is amended by inserting, after section 85.5.4, the following section:

“85.5.5 The regulations under this division may have effect 12 months or less before they are made.”

47. Section 85.17 of the said Act is amended by replacing the first paragraph by the following paragraph:

“85.17 Except with respect to a person who has availed himself of them, Divisions III and IV have effect until 1 September 1992.

However, following the valuation prepared under section 85.19, and after the Commission has consulted the Comité de retraite, the Government may determine the date until which Division IV may continue to apply.”

48. Section 98 of the said Act is amended by inserting the words “, or every person who participates in this plan under the third paragraph of section 10.1 except, in the latter case, where he makes the election provided for,” after the word “plan” in the second line of the first paragraph.

49. Section 193 of the said Act is amended by replacing the words “receive only” in the second line by the word “defer”.

50. Section 194 of the said Act is amended

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

“**194.** The employer must deduct from the undeferred part of the salary the amount prescribed under the plan of which the person is a member. The deduction shall be made on the same percentage of the pensionable salary for all the years covered by the agreement.”;

(2) by replacing the words “salary paid to” in the fifth line of the second paragraph by the words “undeferred salary of”.

51. The said Act is amended by inserting, after section 202, the following section:

“**202.1** This chapter has effect until 31 December 1991, except in respect of persons covered by the special provisions in sections 215.1 to 215.5 and persons who have availed themselves of this chapter.”

52. Section 215.4 of the said Act, enacted by section 71 of chapter 87 of the statutes of 1990, is amended by striking out the second paragraph.

53. Section 215.7 of the said Act, enacted by section 71 of chapter 87 of the statutes of 1990, is amended by striking out the second paragraph.

54. Section 216.1 of the said Act, enacted by section 72 of chapter 87 of the statutes of 1990, is amended by striking out the words “of service” in the second line of the first paragraph.

55. The said Act is amended by inserting, after section 220, the following sections:

“220.1 The Government may, with respect to classes of employees designated under the first paragraph of section 10.1, establish a plan which provides for supplementary benefits payable from the date of retirement. The Government may also provide in the plan for the payment of benefits to the spouses of such employees.

Benefits accumulated during the marriage under the supplementary benefits plan form part of the family patrimony established under the Civil Code of Québec. In that respect, the Government may render all or some of the rules contained in or enacted pursuant to Chapter VII.1 of Title I applicable to the plan. It may also enact special rules concerning the determination and evaluation of the supplementary benefits so granted.

An order under the first or second paragraph may have effect 12 months or less before it is made.

[[**“220.2** The Commission is responsible for the administration of the supplementary benefits plan. At least once every three years, the Commission shall cause an actuarial valuation of the plan to be made by the actuaries it shall designate.

Divisions I and II of Chapter IV of Title III of this Act do not apply with respect to an employee belonging to a designated class, but he may, in the year following the mailing date of any decision concerning him rendered by the Commission, file with the Commission an application for arbitration. The arbitrator shall be the person appointed pursuant to the first paragraph of section 183, and sections 184 to 186 apply.

The benefits payable under the supplementary benefits plan are paid out of the consolidated revenue fund.”]]

56. Schedule II to the said Act is amended by replacing the words “THE MECHANICS CERTIFIED WITH THE CANADIAN MARINE OFFICERS UNION” in paragraph 2 by the words “THOSE WHO ARE MEMBERS OF THE PENSION PLAN OF THE CANADIAN MARINE OFFICERS’ UNION OR THE SEAFARERS’ INTERNATIONAL UNION OF CANADA”.

ACT RESPECTING THE TEACHERS PENSION PLAN

57. Section 3 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11), amended by section 105 of chapter 87 of the

statutes of 1990, is again amended by adding, at the end, the following paragraph:

“(4) belongs to a class of employees designated under the first paragraph of section 10.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), except where he makes the election provided for in the third paragraph of that section.”

58. Section 4 of the said Act is replaced by the following section:

“4. A teacher is no longer a teacher within the meaning of the plan on 31 December of the year in which he attains 71 years of age.”

59. Section 10.1 of the said Act, enacted by section 81 of chapter 87 of the statutes of 1990, is amended by striking out the words “of service” in the second line of the first paragraph.

60. Section 11 of the said Act is amended

(1) by replacing the words “and the salary he would have been entitled to” in the second and third lines of the first paragraph by the words “, the salary to which he would have been entitled”;

(2) by adding the words “and, in the case of a female teacher, the salary to which she would have been entitled if she had not taken maternity leave” at the end of the first paragraph.

61. Section 15 of the said Act is amended

(1) by striking out the last sentence of the second paragraph;

(2) by striking out the words “, excluding service credited pursuant to section 19” in the third and fourth lines of the third paragraph.

62. The said Act is amended by inserting, after section 15, the following section:

“**15.1** Notwithstanding sections 11 to 15, the pensionable salary of a teacher shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (Statutes of Canada).

Where less than one year of service is credited to a teacher in a calendar year, his pensionable salary shall not exceed the amount obtained by multiplying the amount referred to in the first paragraph in respect of that year by the service credited for that year.”

63. Section 16 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: "The same applies to a teacher who has at least 35 years of service, without his having to pay contributions."

64. Section 20 of the said Act is amended by adding, at the end, the following sentence: "Such days and parts of days are also credited to a teacher who has at least 35 years of service, without his having to pay contributions."

65. Section 28.5.1 of the said Act is amended

(1) by inserting, after the first sentence of the second paragraph, the following sentence: "For this purpose, the Commission shall estimate the years or parts of a year of service credited to the teacher at the end of the agreement.";

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

"However, if at the end of the agreement the number of years or parts of a year of service credited to the teacher is less than the number estimated by the Commission, or if at the end of the agreement the teacher is not eligible for his pension, or if the agreement is suspended due to circumstances determined by regulation, the agreement is extended, even where this causes the period to exceed three years, until the date on which the number of years or parts of a year of service credited to the teacher is equal to the estimate made by the Commission in the first case and, in the other cases, until the date on which the teacher becomes eligible for his pension."

66. The said Act is amended by inserting, after section 28.5.4, the following section:

"28.5.5 The regulations under this division may have effect 12 months or less before they are adopted."

67. Section 29 of the said Act is amended by adding, at the end, the following paragraph:

"No deduction shall be made from the pensionable salary paid to a teacher who has at least 35 years of service."

68. Section 32 of the said Act is amended

(1) by striking out the words “or, in the case of a female teacher, 58 years of age” in the second line of subparagraph 4 of the first paragraph;

(2) by inserting, after subparagraph 6 of the first paragraph, the following subparagraph:

“(6.1) in the case of a female teacher, who has at least 10 years of service and is not under 58 years of age;”.

69. Section 34 of the said Act is replaced by the following section:

34. The annual amount of the teacher’s pension is equal to the total of the following amounts:

(1) the amount obtained by multiplying the teacher’s average pensionable salary by 2 % per year of service credited before 1 January 1992;

(2) the amount obtained by multiplying the teacher’s average pensionable salary by 2 % per year of service credited after 31 December 1991. However, this amount shall not exceed the amount obtained by multiplying the defined benefit limit applicable under the Income Tax Act (Statutes of Canada) for the year in which he retires by the number of years or parts of a year of credited service subsequent to 31 December 1991.

For the purposes of the first paragraph, the total of the years and parts of a year of service credited shall not exceed 35 years. If the total exceeds 35, the most recent years and parts of a year of service shall not be taken into account.”

70. Section 35 of the said Act is amended

(1) by replacing the first line of the first paragraph by the following:

35. For the purposes of subparagraph 1 of the first paragraph of section 34, the average pensionable salary is”;

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

“(1) dividing the pensionable salary for each year, not taking into account the limit imposed by section 15.1, by the service credited, except service credited under section 62;”;

(3) by inserting, after the first paragraph, the following paragraphs:

“For the purposes of paragraph 2 of section 34, the average pensionable salary 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 section 62;

(2) applying subparagraphs 2 to 4 of the first paragraph.

For the purposes of paragraph 1 of the first and second paragraphs, all the years and parts of a year of service credited must be counted and service credited pursuant to sections 19, 28.1 and 76.2 shall not be counted in respect of service credited prior to 1 January 1992.”

71. Section 35.1 of the said Act is amended by inserting the words “or second” after the word “first” in the second line of the first paragraph.

72. Section 37 of the said Act is amended

(1) by inserting, at the beginning, the following paragraph:

“The pension granted under subparagraph 6.1 of the first paragraph of section 32 to a female teacher who was credited with years or parts of a year of service after 31 December 1991 is reduced for its duration by the amount obtained by multiplying the amount of the pension established pursuant to subparagraph 2 of the first paragraph of section 34 by 0.25 % per month, computed for each month comprised between the date on which the pension is granted to the teacher and the earlier of the following dates:

(1) the date of her sixtieth birthday;

(2) the date on which her age and her years of service would have totalled 80 or more if she had continued to participate in the plan.”;

(2) by replacing the word and figure “or 5” in the fifth line by the word and figures “, 5 or 6.1”.

73. Section 41 of the said Act is amended by replacing the words “not later than the day” in the second line of the first paragraph by the words “at the latest from 31 December of the year in which”.

74. Section 61 of the said Act is amended

(1) by striking out the words and figure "but under 71" in the first line of the first paragraph;

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

"However, the provisions of the first paragraph do not apply from 31 December of the year in which the teacher attains 71 years of age, and the teacher shall receive his benefits at the latest from that date, even if he holds a position contemplated by this plan."

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

75. Section 3 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is replaced by the following section:

"3. An officer is no longer an officer within the meaning of the plan provided for in this division on 31 December of the year in which he attains 71 years of age."

76. Section 18 of the said Act is amended by adding, at the end, the following paragraph:

"No deduction shall be made from the pensionable salary paid to an officer who has 35 years of service or more."

77. Section 19 of the said Act is amended

(1) by replacing the word "and" in the third line of the first paragraph by the words ", the basic salary";

(2) by adding the words "and, in the case of a female officer, the basic salary to which she would have been entitled if she had not taken maternity leave" at the end of the first paragraph.

78. The said Act is amended by inserting, after section 22, the following section:

"22.1 Notwithstanding sections 19 to 22, the pensionable salary of an officer shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (Statutes of Canada).

Where less than one year of service is credited to an officer in a calendar year, his pensionable salary shall not exceed the amount obtained by multiplying the amount referred to in the first paragraph in respect of that year by the service credited for that year."

79. Section 24.1 of the said Act is amended

(1) by striking out the words and figure "but under 71" in the first line of the first paragraph;

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

"However, the provisions of the first paragraph do not apply from 31 December of the year in which the officer attains 71 years of age, and the officer shall receive his benefits at the latest from that date, even if he holds pensionable employment under the plan provided for in this division."

80. Section 51 of the said Act is amended

(1) by replacing the word "and" in the second line of the first paragraph by the words ", the basic salary";

(2) by adding the words "and, in the case of a female officer, the basic salary to which she would have been entitled if she had not taken maternity leave" at the end of the first paragraph.

81. Section 53 of the said Act, amended by section 105 of chapter 87 of the statutes of 1990, is again amended by adding, at the end, the following paragraph:

"(6) belongs to a class of employees designated under the first paragraph of section 10.1 of the Act respecting the Government and Public Employees Retirement Plan, except where he makes the election provided for in the third paragraph of that section."

82. Section 53.1 of the said Act is replaced by the following section:

53.1 An officer is no longer an officer within the meaning of the plan provided for in this division on 31 December of the year in which he attains 71 years of age."

83. Section 58 of the said Act is amended by adding, at the end of the first paragraph, the following sentence: "The same applies to an officer who has at least 35 years of service, without his having to pay contributions."

84. Section 60.1 of the said Act is amended by adding, at the end, the following sentence: "Such days and parts of a day of absence are also credited to an officer who has at least 35 years of service, without his having to pay contributions."

85. Section 62 of the said Act is amended

(1) by striking out the last sentence of the second paragraph;

(2) by striking out the words “excluding service credited pursuant to section 67” in the third and fourth lines of the third paragraph.

86. The said Act is amended by inserting, after section 62, the following section:

“**62.1** Notwithstanding sections 51, 52 and 60.2 to 62, the pensionable salary of an officer shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (Statutes of Canada).

Where less than one year of service is credited to an officer in a calendar year, his pensionable salary shall not exceed the amount obtained by multiplying the amount referred to in the first paragraph in respect of that year by the service credited for that year.”

87. Section 63 of the said Act is replaced by the following section:

“**63.** The annual amount of the officer’s pension is equal to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited before 1 January 1992;

(2) the amount obtained by multiplying the average pensionable salary by 2 % per year of service credited after 31 December 1991. However, this amount shall not exceed the amount obtained by multiplying the defined benefit limit applicable under the Income Tax Act (Statutes of Canada) for the year in which the officer retires by the number of years or parts of a year of credited service subsequent to 31 December 1991.

For the purposes of the first paragraph, the total of the years and parts of a year of service credited shall not exceed 35 years. If the total exceeds 35, the most recent years and parts of a year of service shall not be taken into account.”

88. Section 63.1 of the said Act is amended

(1) by replacing the first line of the first paragraph by the following:

“63.1 For the purposes of subparagraph 1 of the first paragraph of section 63, the average pensionable salary is”;

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

“(1) dividing the pensionable salary for each year, not taking into account the limit imposed by sections 22.1 and 62.1, by the service credited, except service credited under section 67.1;”;

(3) by inserting, after the first paragraph, the following paragraphs:

“For the purposes of subparagraph 2 of the first paragraph of section 63, the average pensionable salary 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 section 67.1;

(2) applying subparagraphs 2 to 4 of the first paragraph.

For the purposes of subparagraph 1 of the first and second paragraphs, all the years and parts of a year of service credited must be counted and service credited pursuant to sections 67, 99.5 and 112.2 shall not be counted in respect of service credited prior to 1 January 1992.”

89. Section 63.1.1 of the said Act is amended by inserting the words “or second” after the word “first” in the second line of the first paragraph.

90. Section 63.6 of the said Act is amended

(1) by replacing the words “who ceases to participate in the plan provided for in this division and who held,” in the second and third lines by the words “who, on 31 December 1991, participated in the plan provided for in this division, who ceased to participate in it and who, on that date, held”;

(2) by adding, at the end, the following paragraph:

“Where an officer, on 31 December 1991, participated in the plan provided for in this division and held such employment during one or more periods totalling less than 5 years on that date, the number of years that may be added in computing the pension is the number

obtained by multiplying 10 years by the fraction that the number of years or parts of a year for which he held such employment up to that date is of 5 years.”

91. Section 63.8 of the said Act is amended

(1) by striking out the words and figure “but under 71” in the first line of the first paragraph;

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

“However, the provisions of the first paragraph do not apply from 31 December of the year in which the officer attains 71 years of age, and the officer shall receive his benefits at the latest from that date, even if he holds an employment contemplated by the plan provided for in this division.”

92. Section 68 of the said Act is amended by replacing the words “on his reaching” in the second line by the words “from 31 December of the year in which he attains”.

93. Section 69 of the said Act is amended by adding, at the end, the following paragraph:

“No deduction shall be made from the pensionable salary paid to an officer who has 35 years of service or more.”

94. Section 99.9.1 of the said Act is amended

(1) by inserting, after the first sentence of the second paragraph, the following sentence: “For this purpose, the Commission shall estimate the years or parts of a year of service credited to the officer at the end of the agreement.”;

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

“However, if at the end of the agreement the number of years or parts of a year of service credited to the officer is less than the number estimated by the Commission, or if at the end of the agreement the officer is not eligible for his pension, or if the agreement is suspended due to circumstances determined by regulation, the agreement is extended, even where this causes the period to exceed three years, until the date on which the number of years or parts of a year of service credited to the officer is equal to the estimate made by the Commission in the first case and, in the other cases, until the date on which the officer becomes eligible for his pension.”

95. The said Act is amended by inserting, after section 99.9.4, the following section:

“99.9.5 The regulations under this subdivision may have effect 12 months or less before they are adopted.”

96. Section 111.01 of the said Act, enacted by section 101 of chapter 87 of the statutes of 1990, is amended by striking out the words “of service” in the second line of the first paragraph.

TRANSITIONAL AND FINAL PROVISIONS

97. For the purposes of the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan, and the Act respecting the Civil Service Superannuation Plan, the basic salary, from 1 January 1991 and until a regulation to that effect is enacted under paragraph 4 of section 134 of the Act respecting the Government and Public Employees Retirement Plan, paragraph 4 of section 73 of the Act respecting the Teachers Pension Plan or paragraph 2 of section 109 of the Act respecting the Civil Service Superannuation Plan, includes any additional remuneration paid, as a result of post-school training in nursing care recognized under the provisions of the applicable collective labour agreement, to an employee, a teacher or an officer, as the case may be, who is a member of the Ordre des infirmières et infirmiers du Québec and who has already reached the maximum level on the salary scale.

98. Sections 49 and 50 have effect from 29 April 1987.

99. Sections 45, 65 and 94 have effect from 1 July 1990.

100. Section 56 has effect from 1 July 1973 to the extent that it amends Schedule II to the Act respecting the Government and Public Employees Retirement Plan in respect of employees who are members of the Canadian Marine Officers Union, known in French as the “Syndicat canadien des officiers de la marine marchande”, and from 1 April 1976 to the extent that it amends the said schedule in respect of employees who are members of the pension plan of the Seafarers’ International Union of Canada.

101. This Act comes into force on (*insert here the date of assent to this Act*), except for sections 1 to 6, 8 to 27, 29 to 44, 47, 48, 55, 57, 58, 60 to 64 and 67 to 93, which will come into force on 1 January 1992.