NATIONAL ASSEMBLY OF QUÉBEC

Bill 68

An Act to amend various legislation respecting pension plans

First reading ....

Second reading ....

Third reading ....

M. YVES BÉRUBÉ

Minister responsible for Government and President of the Conseil du trésor

QUÉBEC OFFICIAL PUBLISHER

1982

EXPLANATORY NOTES

The main object of this bill is

(1) to reduce the budget expenditures and financial requirements of the Government relating to pension schemes in the public and parapublic sectors, namely

— the Teachers Pension Plan

— the Civil Service Superannuation Plan

— the Government and Public Employees Retirement Plan, and

— the special provisions found in the Act respecting pension coverage for certain teachers;

(2) to permit participants in these schemes to transfer, without any time restriction, to the Government and Public Employees Retirement Plan;

(3) to provide for the appointment of a minister by the Government to be responsible for the administration of the Acts pertaining to these schemes.

While preserving the acquired rights of pensioners and contributors under these schemes, this bill proposes, but only in respect of future service, the following amendments:

(1) equal sharing of the cost of the schemes between employers and employees;

(2) indexing of pensions by the excess over 3% of the Consumer Price Index within the meaning of the Québec Pension Plan.

Further, pensions will be indexed, on 1 January following retirement, proportionately to the number of days for which the pension was paid in the calendar year of retirement in relation to the number of days in that same calendar year.

The amendments are to apply

(1) from 1 July 1982, for the equal sharing of costs between employees and employers;

(2) from 1 January 1983, for the annual indexing of pensions by the excess over 3%, although this indexing is to apply only to that portion of the pension acquired after 30 June 1982; and

(3) from 1 January 1983, for the proportional indexing of pensions, but only for those pensions becoming payable after 30 June 1982.

ACTS AMENDED BY THIS ACT

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

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

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

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

Bill 68

An Act to amend various legislation respecting pension plans

HER MAJESTY, with the advice and consent of the National Assembly of Québec, enacts as follows:

1. Section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by striking out paragraph *q*.

2. Section 7 of the said Act is amended by replacing the second paragraph by the following paragraph:

"The plan so established shall be administered by the Commission and the first paragraph of section 113 and section 113.1 apply."

3. Section 10 of the said Act is amended by striking out, in the third line of the first paragraph, the following: ", until 30 June 1981,".

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

"**11.** An employee who elects in accordance with section 10 becomes subject to the plan three months after receipt of the notice."

5. Section 45 of the said Act is amended by replacing the figure "240" in subparagraph *b* of the first paragraph by the figure "200".

6. Section 47 of the said Act is amended by replacing the first, second and third paragraphs by the following paragraphs:

"**47.** A deduction of 7.10% shall be made from that part of every employee's pensionable salary which exceeds 35% of his maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9).

The exemption of 35% shall be applied prorata to the number of pay periods during a year."

7. Section 50 of the said Act is repealed.

8. Section 77 of the said Act is replaced by the following sections:

"**77.** The annual pension must be 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 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 index over 3%.

Deferred annuities must be indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which payment of the pension begins.

"**77.1** The first adjustment of an annual pension or a deferred annuity resulting from indexing is made proportionately

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

(2) in the case provided for in the second paragraph of section 68, to the number of days for which the pension was or would have been paid during the year of the employee's death, in relation to the total number of days in that year."

9. Section 86 of the said Act is replaced by the following section:

"**86.** To be entitled to a pension credit, the employee must pay to the Commission,

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

(2) in respect of service subsequent to 30 June 1982, the sum determined in accordance with the tariff of premiums appearing in Schedule I.1."

10. Section 87 of the said Act is amended

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

"**87.** The employee may pay the sums determined in accordance with section 86 either in cash or by instalments.";

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

"Where an employee uses the whole or part of the value of his accumulated sick-leave to pay the cost of the pension credit, the employer shall pay, as the case may be, the whole or part of the pension credit according to the terms and conditions determined by the Commission."

11. Section 105 of the said Act is replaced by the following section:

"**105.** Every employee is entitled to be credited for pension purposes, with the years during which he was a Member of the National Assembly of Québec and for which he paid the contributions provided for by section 87 of the Legislature Act (R.S.Q., chapter L-1), unless he is entitled to a pension under the said Act.

He shall, for such purpose, pay to the Commission, for each of such years, an amount equal to the rate of contribution applicable to each of such years on the lesser of

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

(2) the salary he is entitled to receive during the first year he becomes an employee, after having been a Member.

The pension, in such case, is based only on the salary he receives while participating in this plan."

12. Section 107 of the said Act is repealed.

13. Section 113 of the said Act is replaced by the following sections:

"**113.** 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 ¼ % 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 Régime de rentes du Québec, reaches 6.25%. The contributory amount of the employer shall be reduced in the same proportion per year.

However, if the amount of the retirement pension is established on a basis more advantageous than the average salary for the five 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 annuity 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%.

"**113.1** No supplemental plan shall be amended without prior approval by the Commission and any amendment made will be at the expense of the employees if it entails additional costs."

14. Section 121 of the said Act is replaced by the following section:

"**121.** The contributory amount of the employer is equal to the contributions of the employees."

[[**15.** Section 127 of the said Act is replaced by the following sections:

"DIVISION XIII.1

"TERMS AND CONDITIONS OF PAYMENT OF BENEFITS

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

The sums necessary for such payments are taken, first, out of the sums withheld by the Commission under section 123, and thereafter, out of the sums paid to the Caisse de dépôt et placement du Québec

(1) in the proportion of 5/12 out of the employees contribution fund and of 7/12 out of the employers contributory fund for the years of service credited in such proportion;

(2) in equal proportions out of such funds for the years of service credited in such proportion.

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.

"**127.1** In the case of a pension credit acquired under section 92, the payment of the pension credit shall be made, first, out of the funds that have been tranferred to the Commission for that purpose and, thereafter, out of the consolidated revenue fund.

"**127.2** The annual pension acquired under section 106 is paid out of the consolidated revenue fund.

"**127.3** If the employers contributory fund is exhausted, the sums necessary for the payments contemplated in section 127 shall be taken, first, out of the funds capitalized under section 122 and, thereafter, out of the consolidated revenue fund.

"**127.4** The sums derived under this division from the consolidated revenue fund shall be remitted to the Commission by the Minister of Finance at the times and according to the terms and conditions determined by regulation."]]

16. The heading of Division XV of the said Act is replaced by the following heading:

"ACTUARIAL VALUATION AND SHARING THE COST OF THE PLAN".

17. The said Act is amended by inserting, after section 138, the following sections:

"**138.1** The cost of the plan is shared equally between the employee and the employer.

"**138.2** The Government may, by regulation, at intervals of not less than three years, revise the rate of employee contributions. The rate is based on the result of the actuarial valuation of the plan in respect of the employees who may be unionized.

The contributions are adjusted from 1 July following the result of the valuation."

18. Section 140 of the said Act is repealed.

19. Section 149 of the said Act is amended

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

"(*l*) establish, in accordance with section 138.2, a new rate of contributions;";

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

"(*t*) determine, where necessary, the date on which the contribution shall be increased pursuant to section 113;".

20. Section 154 of the said Act is amended by replacing the second paragraph by the following paragraph:

"In the case of an employee who enters the service of such government, corporation or institution, the Commission shall make the payments required on the terms and conditions established in sections 127 to 127.3."

21. Section 158 of the said Act is replaced by the following section:

"**158.** The Government shall appoint the minister responsible for the administration of this Act."

22. Schedule I to the said Act is amended

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

"*Premiums the employee must pay to be entitled to the pension credit contemplated in section 84 in respect of years of service prior to 1 July 1982 when the compulsory retirement age is 65 years*";

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

"*Premiums the employee must pay to be entitled to the pension credit contemplated in section 84 in respect of years of service prior to 1 July 1982 when the compulsory retirement age is over 65 years*".

23. The said Act is amended by adding the following schedule:

"SCHEDULE I.1

(Section 86)

Premiums the employee must pay to be entitled to the pension credit contemplated in section 84 in respect of years of service subsequent to 30 June 1982 when the compulsory retirement age is 65 years

Premium per $10 of annual pension

Age	Men	Women	Age	Men	Women
18	$ 3 769	$ 4 244	42	$13 624	$15 341
19	3 977	4 477	43	14 374	16 186
20	4 195	4 724	44	15 164	17 075
21	4 426	4 984	45	15 998	18 014
22	4 669	5 258	46	16 878	19 006
23	4 926	5 548	47	17 807	20 051
24	5 197	5 852	48	18 786	21 154
25	5 483	6 174	49	19 819	22 316
26	5 784	6 514	50	20 909	23 544
27	6 103	6 872	51	22 058	24 839
28	6 438	7 250	52	23 272	26 206
29	6 792	7 649	53	24 552	27 647
30	7 166	8 069	54	25 902	29 167
31	7 560	8 513	55	27 326	30 772
32	7 976	8 981	56	28 967	32 617
33	8 414	9 475	57	30 704	34 574
34	8 878	9 996	58	32 546	36 649
35	9 366	10 546	59	34 500	38 848
36	9 881	11 126	60	36 570	41 179
37	10 424	11 738	61	38 764	43 650
38	10 998	12 384	62	41 089	46 268
39	11 603	13 064	63	43 555	49 044
40	12 241	13 783	64	46 169	51 988
41	12 914	14 542	65	48 938	55 106

"SCHEDULE I.1 (*continued*)

Premiums the employee must pay to be entitled to the pension credit contemplated in section 84 in respect of years of service subsequent to 30 June 1982 when the compulsory retirement age is later then 65 years

Premium per $10 of annual pension

Compulsory retirement age

MEN Age at redemption	66	67	68	69	70
60	$33 571	$30 307	$27 712	$25 345	$23 107
61	35 585	32 126	29 374	26 866	24 494
62	37 720	34 054	31 136	28 477	25 963
63	39 983	36 097	33 005	30 186	27 522
64	42 383	38 262	34 985	31 997	29 173
65	44 926	40 559	37 084	33 917	30 923
66	47 621	42 991	39 308	35 952	32 778
67		45 571	41 668	38 110	34 745
68			44 167	40 396	36 830
69				42 820	39 040
70					41 382

WOMEN Age at redemption	66	67	68	69	70
60	$38 033	$35 062	$32 288	$29 701	$27 326
61	40 315	37 165	34 225	31 484	28 967
62	42 734	39 395	36 278	33 373	30 704
63	45 298	41 759	38 455	35 375	32 546
64	48 016	44 264	40 763	37 498	34 500
65	50 897	46 920	43 208	39 748	36 570
66	53 951	49 735	45 802	42 132	38 764
67		52 720	48 550	44 660	41 089
68			51 462	47 340	43 555
69				50 180	46 169
70					48 938".

24. Section 9 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is replaced by the following sections:

"**9.** The amount of any pension, any widow's or widower's pension and all other benefits payable under this Act must be indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9),

(1) for that part attributable to service prior to 1 July 1982, by 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 the index over 3%.

Deferred annuities must be indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which payment of the pension begins.

"**9.1** The first indexing of a pension and of other benefits resulting from indexing is made proportionately

(1) to the number of days for which the pension was or would have been paid during the year of superannuation 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."

25. Section 31 of the said Act is replaced by the following sections:

"**31.** The employer shall deduct from each payment of salary to every teacher

(1) 8.43% up to the amount of his personal exemption within the meaning of the Act respecting the Québec Pension Plan;

(2) 6.63% of the excess up to his maximum pensionable earnings within the meaning of the said Act; and

(3) 8.43% of the balance.

"**31.1** The Commission shall cause an actuarial valuation of this plan to be made, by actuaries appointed by it, on the dates fixed for the actuarial valuation provided for in section 138 of the Act respecting the Government and Public Employees Retirement Plan.

The consulting actuary appointed by the Government in accordance with the second paragraph of the said section must report to the Minister on the validity of the bases used for the valuation not later than thirty days from his appointment. The minister shall, not later than ninety days after receiving the report, send it to the Commission.

The fees and expenses of the consulting actuary are to be paid by the Commission.

"**31.2** The cost of the plan is shared equally between the employee and the employer.

The Government may by regulation, at intervals of not less than three years, at the same time as the revision under section 138.2 of the Act respecting the Government and Public Employees Retirement Plan, revise the rates of employee contributions, on the basis of the actuarial valuation of this plan.

"**31.3** The time during which a teacher is on leave without pay or ceases to hold a position contemplated by this Act in order to engage in specialized studies in accordance with the regulations made by the Government shall be counted for him for each of the years during which he is so on leave or is engaged in such studies, provided that

(1) he is authorized for such purpose by the Commission;

(2) he pays into the consolidated revenue fund, for each of those years, an amount equal to the deductions that would have been made, 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) he holds a position contemplated by this plan from the end of his leave without pay or specialized studies, 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 entered into an agreement of transferability.

The Commission shall determine the times when such payments must be made. The amount determined in the first paragraph bears interest at the rate determined by regulation of the Government if the application for authorization 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."

26. Section 33 of the said Act is repealed.

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

"**34.1** On the date prescribed by regulation of the Government, the employer must make a report to the Commission of the amount of the contributions paid by his employees, giving the other information pertaining to the administration of this plan determined by the regulation."

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

"**35.** An employer contemplated in subparagraph 4 of paragraph *a* of section 1 who does not receive any grant 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) shall pay to the Commission, at the same time as he remits the contributions of the teachers, an amount equal to such contributions.

The Commission shall pay such amount monthly into the consolidated revenue fund."

29. Section 47 of the said Act is amended by inserting, after subparagraph *f* of the first paragraph, the following subparagraph:

"(*g*) establish, in accordance with section 31.2, new rates of contribution."

30. The said Act is amended by adding, after section 53, the following section:

"**54.** The Government shall appoint the minister responsible for the administration of this Act."

31. Section 8 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is replaced by the following sections:

"**8.** The amount of any pension, any widow's or widower's pension and all other benefits payable under this Act must be indexed annually at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9),

(1) for that part attributable to service prior to 1 July 1982, by 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 the index over 3%.

Deferred annuities must be indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which payment of the pension begins.

"**8.1** The first adjustment of a pension and of other benefits resulting from indexing is made proportionately

(1) to the number of days for which the pension was or would have been paid during the year of superannuation 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 death of the public officer or employee in relation to the total number of days in that year."

32. Section 18 of the said Act is replaced by the following sections:

"**18.** The employer shall deduct from each payment of salary to every public officer or employee

(1) 7.88% up to the amount of his personal exemption within the meaning of the Act respecting the Québec Pension Plan;

(2) 6.08% of the excess up to his maximum pensionable earnings within the meaning of the said Act; and

(3) 7.88% of the balance.

"**18.1** Section 69.2 applies to the revision of the rates of contributions.

"**18.2** The employer must remit to the Commission the amount of the contributions of the public officers or employees for the previous month not later than the fifteenth of each month.

Every employer who does not collect the contributions becomes indebted for them to the Commission and is liable to a penalty equal to 10% of the contributions.

The contributions must be remitted monthly to the consolidated revenue fund by the Commission.

"**18.3** On the date prescribed by regulation of the Government, the employer must make a report to the Commission of the amount of the contributions paid by his officers or employees, giving the other information pertaining to the administration of this plan determined by regulation."

33. Section 64 of the said Act is replaced by the following sections:

"**64.** The amount of any pension, any widow's or widower's pension and all other benefits payable under this Act must be 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 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 the index over 3%.

Deferred annuities must be indexed in the same manner. Indexing applies, in that case, only from 1 January following the date on which payment of the pension begins.

"**64.1** The first adjustment of a pension and of other benefits resulting from indexing is made proportionately

(1) to the number of days for which the pension was or would have been paid during the year of superannuation 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 death of the public officer or employee in relation to the total number of days in that year."

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

"**69.** The employer must deduct from each payment of salary to every public officer or employee

(1) 7.88% up to the amount of his personal exemption within the meaning of the Act respecting the Québec Pension Plan;

(2) 6.08% of the excess up to his maximum pensionable earnings within the meaning of the said Act; and

(3) 7.88% of the balance.

"**69.1** The Commission shall cause an actuarial valuation of this plan to be made, by actuaries appointed by it, on the dates fixed for the actuarial valuation provided for in section 138 of the Act respecting the Government and Public Employees Retirement Plan.

The consulting actuary appointed by the Government, in accordance with the second paragraph of the said section, must report to the Minister on the validity of the bases used for the valuation not later than thirty days from his appointment. The Minister shall, not later than ninety days after receiving the report, send it to the Commission.

The fees and expenses of the consulting actuary are to be paid by the Commission.

"**69.2** The cost of the plan is shared equally between the employee and the employer.

The Government may by regulation, at intervals of not less than three years, at the same time as the revision under section 138.2 of the Act respecting the Government and Public Employees Retirement Plan, revise the rates of employee contributions, on the basis of the actuarial valuation of this plan.

"**69.3** The employer must remit or cause to be remitted to the Commission the amount of the contributions of the public officers or employees for the previous month not later than the fifteenth of each month.

Every employer who does not collect the contributions becomes indebted for them to the Commission and is liable to a penalty equal to 10% of the contributions.

The contributions must be remitted monthly to the consolidated revenue fund by the Commission.

"**69.4** On the date prescribed by regulation of the Government, the employer must make a report to the Commission of the amount of the contributions paid by his officers or employees giving the other information pertaining to the administration of this plan determined by regulation."

35. Section 72 of the said Act is amended by replacing the first, second and third paragraphs by the following paragraphs:

"**72.** The bodies referred to in subparagraphs 1 to 8 of section 120 of the Act respecting the Government and Public Employees Retirement Plan shall pay their contributions at the same time as they remit the contributions of the officers or employees. The Commission shall pay such contributions monthly into the consolidated revenue fund.

The employer's contribution is equal to the amount of the contributions of the officers or employees."

36. The said Act is amended by adding, after section 113, the following sections:

"**114.** Regulations made under this Act after (*insert here the date of the sanction of Bill 68*) must be published in the *Gazette officielle du Québec*. They apply from the date of their publication in the *Gazette officielle du Québec* or from any later date fixed therein.

"**115.** The Government shall designate the minister responsible for the administration of this Act."

37. Section 3 of the Act respecting pension coverage for certain teachers (1978, chapter 16) is replaced by the following section:

"**3.** An employee contributing to a pension plan must, to benefit by this Act, elect in favour of the Plan by sending a notice to that effect to the Commission in the manner provided by regulation.

Section 11 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) applies except where the pension of the employee becomes payable between the date his notice is sent and the date its application to him, determined by that section, becomes effective. In such a case, the employee is subject to the Plan from the date on which the pension is payable.

An employee contributing to a pension plan must, to benefit by this Act, notwithstanding the fact that his employer is not contemplated by the Plan, elect in favour of the Plan in accordance with the first paragraph."

38. Section 7 of the said Act is amended by replacing the third paragraph by the following paragraph:

"The payments required may be made after 65 years of age and the employee who is more than 70 years of age 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 I;

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

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

"**17.** The amount of pension credit of 1% granted under this division is adjusted annually by indexing in the manner and at the time provided for in sections 77 and 77.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)."

40. The said Act is amended by inserting, after section 32, the following section:

"**32.1** The Government shall appoint the minister responsible for the administration of this Act."

41. The schedule to the said Act is amended

(1) by replacing the word "SCHEDULE" by the following: "SCHEDULE I";

(2) by replacing the following: "Premium per $10 of annual pension" by the following: "Premium per $10 of annual pension in respect of service prior to 1 July 1982".

42. The said Act is amended by adding the following schedule:

"SCHEDULE II

Premium per $10 of annual pension in respect of service subsequent to 30 June 1982

AGE	MEN	WOMEN
70	$41 382	$48 938
71	40 420	47 621
72	38 914	45 571
73	37 410	44 167
74	35 904	42 820
75	34 393	41 382
76	32 875	40 420
77	31 369	38 914
78	29 886	37 410
79	28 435	35 904
80	27 023	34 393".

43. The revision of the rates of contribution provided for by section 138.2 of the Act respecting the Government and Public Employees Retirement Plan, section 31.2 of the Act respecting the Teachers Pension Plan and section 69.2 of the Act respecting the Civil Service Superannuation Plan may, for a revision that should be made after 1 July 1982, be made within an interval of less than three years.

44. Section 5 applies in respect of any period contemplated in section 45 of the Act respecting the Government and Public Employees Retirement Plan that occurs after 30 June 1982.

45. Section 8 to the extent that it enacts section 77.1 of the Act respecting the Government and Public Employees Retirement Plan, section 24 to the extent that it enacts section 9.1 of the Act respecting the Teachers Pension Plan, sections 31 and 33 to the extent that they enact sections 8.1 and 64.1, respectively, of the Act respecting the Civil Service Superannuation Plan and section 39 to the extent that section 17 of the Act respecting pension coverage for certain teachers, amended thereby, refers to section 77.1 of the Act respecting the Government and Public Employees Retirement Plan apply in respect of any pension or, where such is the case, pension credit payable from 1 July 1982.

46. Sections 2, 6 and 7, section 8 to extent that it replaces section 77 of the Act respecting the Government and Public Employees Retirement Plan, sections 9 to 20, 22 and 23, section 24 to the extent that it replaces section 9 of the Act respecting the Teachers Pension Plan, sections 25 to 29, section 31 to the extent that it replaces section 8 of the Act respecting the Civil Service Superannuation Plan, section 32, section 33 to the extent that it replaces section 64 of the Act respecting the Civil Service Superannuation Plan, sections 34, 35 and 38, section 39 to the extent that section 17 of the Act respecting pension coverage for certain teachers, amended thereby, refers to section 77 of the Act respecting the Government and Public Employees Retirement Plan and sections 41 and 42 have effect from 1 July 1982.

47. Sections 1, 21 and 30, section 36 to the extent that it enacts section 115 of the Act respecting the Civil Service Superannuation Plan and section 40 will come into force on the date fixed by proclamation of the Government.

48. This Act shall operate notwithstanding the provisions of sections 2 and 7 to 15 of the Constitution Act, 1982 (*insert here the reference to the chapter number of the Canada Act in the compilation of the Acts of the Parliament of the United Kingdom for 1982*).

49. Subject to section 47, this Act comes into force on the day of its sanction.