



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SEVENTH LEGISLATURE

Bill 74

**An Act to amend the Act respecting
the Pension Plan of Peace Officers in
Correctional Services and other
legislative provisions**

Introduction

**Introduced by
Madam Monique Jérôme-Forget
Minister responsible for Government Administration and
Chair of the Conseil du trésor**

**Québec Official Publisher
2004**

EXPLANATORY NOTES

This bill amends various provisions of the Act respecting the Pension Plan of Peace Officers in Correctional Services as a result of an agreement between the Government and the Syndicat des agents de la paix en services correctionnels. It also amends other public sector pension plans further, in particular, to retirement committee recommendations.

The bill amends the Pension Plan of Peace Officers in Correctional Services mainly by introducing rules of qualification for membership in the plan, establishing new rules for the redemption of service following a period of absence without pay and regularizing the transfer of service between the Pension Plan of Peace Officers in Correctional Services and the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

In addition, the bill amends certain public sector pension plans to conform with tax requirements and to determine the periods during which the various interest rates apply.

Finally, the bill provides for an additional vice-chairman at the Commission administrative des régimes de retraite et d'assurances, clarifies the administration of pension plans and introduces technical and consequential amendments.

LEGISLATION 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);
- Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

Bill 74

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

1. Chapter I of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), comprising sections 1 to 8, is replaced by the following chapter:

“CHAPTER I

“SCOPE

“DIVISION I

“PERSONS COVERED AND PENSIONABLE EMPLOYMENTS

“1. The Pension Plan of Peace Officers in Correctional Services applies

(1) from 1 January 1988, to every peace officer included in the bargaining unit certified as the Union des agents de la paix en institutions pénales and designated since 21 August 1990 under the name Syndicat des agents de la paix en services correctionnels du Québec;

(2) from 1 January 1991, to every peace officer who would be included in the unit referred to in paragraph 1 if that peace officer were not, in the course of duty, temporarily representing the employer in its relations with the employees;

(3) from 1 January 1992, to every person who holds employment in a house of detention as a manager referred to in the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre d'agents de la paix à l'exclusion des directeurs des établissements de détention (C.T. 170451 dated 11 April 1989) or in the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre de directeurs des établissements de détention (C.T. 170452 dated 11 April 1989) and subsequent amendments, and who is classified as a manager referred to in the directive, subject to paragraph 5 of section 3;

(4) from 1 January 1992, to every person belonging to certain classes of employees of the Institut Philippe Pinel, as determined by regulation, subject to paragraph 5 of section 3. The regulation may also, despite any inconsistent provision of this Act, except the provisions of Chapter V.1, contain special provisions applicable to the classes of employees so determined. This regulation may have effect for up to 12 months before its adoption.

“2. This plan also applies from 1 January 2005 to a person referred to in sections 4 to 5.1, as they read before 31 December 2004, to the extent that the person was a member of the plan on the latter date and would have continued to be a member of the plan on 1 January 2005 had those sections not been repealed.

“3. The plan does not apply to a person who

- (1) is under 18 years of age;
- (2) becomes an employee on or after 31 December of the year in which the employee attains 69 years of age;
- (3) is a member of the Sûreté du Québec;
- (4) is a Member of the National Assembly;
- (5) could have elected to become a member of this plan under the second paragraph of section 1.1 as it read before 1 January 2005 but did not do so and did not cease to be a member of the initial pension plan;
- (6) is excluded by regulation from the plan by reason of the person’s class or conditions of employment, remuneration or mode of remuneration;
- (7) is referred to under the fifth paragraph of section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

“4. For the purposes of this Act, the person to whom this plan applies is considered as an employee unless that person is a pensioner under this plan, the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Management Personnel, the Pension Plan of Certain Teachers or a pension plan established under sections 9, 10 and 10.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

“5. An employee ceases to be a member of the plan on 31 December of the year in which the employee attains 69 years of age.

“6. Pensionable employment under this plan is employment held by an employee referred to in section 1.

Pensionable employment under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) becomes, in respect of an employee who qualifies for membership in this plan, pensionable employment under this plan from the day after the day on which the employee becomes qualified.

“DIVISION II

“MEMBERSHIP

“7. For the purposes of this plan, an employee is a member of a pension plan from the first day on which the employee holds pensionable employment. However, an employee who, before becoming a member of this plan, obtained the transfer of past service to this plan is deemed to have become a member of the plan on the date on which the Commission administrative des régimes de retraite et d’assurances, established under section 136 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), received the application for the redemption of the past service.

For the purposes of this plan, an employee is deemed to hold pensionable employment when the employee holds full-time or part-time employment, which includes any period during which the employee is absent without pay, is eligible for salary insurance benefits or, in the case of a female employee, is on maternity leave.

For the purposes of this plan, salary insurance means the salary insurance that is mandatory for the employee but does not include the salary insurance referred to in section 42.1.

“8. Membership in a pension plan continues as long as the employee remains an employee within the meaning of the plan.

However, for the purposes of eligibility for and computation of benefits under this plan, the membership of an employee who ceases to be an employee within the meaning of this plan for any period during which pensionable employment is not held is deemed to have ceased,

(1) if the employee is not eligible for a pension, on the last day the employee held pensionable employment or, where applicable, on the date the Commission received an application for redemption pursuant to which years and parts of a year of service were credited or counted under the plan, if such date is subsequent to the last day referred to above;

(2) if the employee is eligible for a pension, on the first day the employee became eligible, beginning on the day or date that would have been considered if paragraph 1 had applied.

“DIVISION III

“QUALIFICATION

“8.1. An employee qualifies for membership in this plan on the day the employee has accumulated 10 years of service.

The following years and parts of a year of service are taken into account for qualification purposes:

(1) those credited in pensionable employment under the first paragraph of section 6;

(2) those credited in pensionable employment under the first paragraph of section 6 which must be credited again under section 25;

(3) those credited under section 143.3; and

(4) those which must be credited again under section 24.

For the purposes of subparagraphs 1 and 2 of the second paragraph, only the days and parts of a day for which the employee paid or was exempt from contributions must be counted in the total service, including those referred to in section 20 and those credited under section 21.

“8.2. Despite section 8.1, the years and parts of a year of service taken into account under this plan before the employee, qualified or not, took advantage of a transfer agreement signed under section 133 are not taken into account for qualification purposes if the employee was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before the service was credited once again under this plan in application of the agreement.

“8.3. The qualification of an employee under this plan prevails over the qualification of the employee under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

“8.4. Despite section 8.1, the employee referred to in section 2 is qualified under this plan on 1 January 2005.

The employee who, before 1 January 2005, accumulated the 10 years of service required for qualification purposes is qualified under this plan on that date.

“DIVISION IV

“TERMINATION OF MEMBERSHIP AND BENEFITS PAYABLE TO NON-QUALIFIED EMPLOYEES OR PERSONS

“8.5. This division applies to an employee or a person who has been a member of this plan, who was not qualified under it and who is not a pensioner within the meaning of section 4, who applies for benefits under this plan and is or was a member of the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel, the Teachers Pension Plan or the Civil Service Superannuation Plan.

“8.6. An application for benefits under this Act submitted by an employee or a person referred to in section 8.5 is considered an application for benefits under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12). However, the application for benefits is not considered an application for the payment before the age of 65 of a deferred pension payable under those plans.

An application for benefits submitted by an employee or a person referred to in section 8.5 under the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Pension Plan of Management Personnel, the Act respecting the Teachers Pension Plan or the Act respecting the Civil Service Superannuation Plan is considered an application for benefits under this Act.

To be eligible for benefits under a pension plan referred to in the first paragraph, the employee or person must no longer be a member of any of the plans.

“8.7. If an employee or a person is eligible for a pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel or if that employee or person would be eligible for a pension under one of those plans if the years and parts of a year of service credited or counted under this plan, for which contributions were not reimbursed, were credited or counted under one of those plans, the employee or person shall retire under that other plan. However, for the purposes of eligibility for and computation of benefits under those plans, the membership of the employee or person is deemed to have ceased on the date the employee or person ceased to be a member of this plan under section 8, the Government and Public Employees Retirement Plan under section 3.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), or the Pension Plan of Management Personnel under section 9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), whichever is latest. In the event of death, the application for benefits is deemed to have been made on the day of the death.

“3.8. If an employee or a person who was a member of the Teachers Pension Plan or the Civil Service Superannuation Plan and who did not, on a later date, become a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before becoming a member of this plan would become eligible for a pension under the Government and Public Employees Retirement Plan if the years and parts of a year of service credited or counted under this plan, the Teachers Pension Plan or the Civil Service Superannuation Plan, for which contributions were not reimbursed, were credited or counted under the Government and Public Employees Retirement Plan, that employee or person shall retire under the Government and Public Employees Retirement Plan. For the purposes of eligibility for benefits under the Government and Public Employees Retirement Plan, this plan, the Teachers Pension Plan or the Civil Service Superannuation Plan and computation of those benefits, membership of the employee or person in these plans is deemed to have ceased on the date the employee or person ceased to be a member of this plan under section 8, the Teachers Pension Plan under section 2.2 of the Act respecting the Teachers Pension Plan (chapter R-11) or the Civil Service Superannuation Plan under section 55.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), whichever is latest. In the event of death, the application for benefits is deemed to have been made on the day of the death.”

2. The heading of Chapter II of the said Act is replaced by the following heading:

“PENSIONABLE SALARY, YEARS OF SERVICE AND REDEMPTION OF SERVICE”.

3. Section 14 of the said Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

“If the total service credited in respect of the pensionable employments of the employee is reduced under section 16, the pensionable salary of the employee is equal to the total of the following amounts:

(1) the pensionable salary for each employment in respect of which service is credited in full; and

(2) the pensionable salary for the employment in respect of which service is credited in part, multiplied by the service credited in respect of that employment over the service accumulated in such employment.

Contributions related to the employment referred to in subparagraph 2 of the second paragraph are adjusted to take into account the pensionable salary calculated.”

4. Section 14.1 of the said Act is amended

(1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;

(2) by replacing “without exceeding the salary required to arrive at the limit referred to in the first paragraph” in the third and fourth lines of the second paragraph by “subject to the fourth paragraph”;

(3) by adding the following paragraph at the end:

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during the year.”

5. The said Act is amended by inserting the following section after section 14.1:

“**14.2.** For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined in accordance with this division. However, section 14.1 is excluded from this reference in respect of the years prior to 1 January 1992.”

6. Division II of Chapter II of the said Act, comprising sections 15 to 41.6, is replaced by the following:

“DIVISION II

“YEARS OF SERVICE

“§ 1. — *Service under this plan*

“**15.** One year or part of a year of service is credited, for each calendar year, to the employee for the service accumulated if the contributions have been paid and not refunded and for service that is otherwise credited to the employee under this Act.

Service is credited according to the number of days and parts of a day for which the employee paid or was exempt from contributions and the days and parts of a day otherwise credited to the employee 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. If a fraction equal to or greater than 0.5 remains, it is considered a full day.

“**16.** If an employee simultaneously holds more than one pensionable employment under the plan, the service accumulated by the employee is credited up to one year of service, beginning with service in respect of the employment to which the highest annual basic salary that is paid or would have been paid to the employee under the conditions of employment applicable on the last day credited in the year is attached.

Despite the first paragraph, no employee may, in the year in which the employee becomes a member of this plan, be credited with more service than the number of contributory days comprised between the date on which the

employee becomes a member of this plan and the end of that year. During the year in which the employee retires or becomes entitled to a deferred pension, the employee may not be credited with more service than the number of contributory days comprised between 1 January and the date the employee ceased to be a member of the plan. In such cases, the service is credited, beginning with the service pertaining to the employment to which the highest annual basic salary is attached, in accordance with the first paragraph.

“17. If an employee who does not qualify for membership in this plan holds pensionable employment simultaneously under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the total service credited to the employee under this plan, in accordance with sections 15 and 16, and the total service credited to the employee under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel cannot exceed one year.

“18. The days and parts of a day of a period during which an employee receives salary insurance benefits or during which the employee would receive such benefits were it not for the waiting period prescribed by the salary insurance plan or were the employee not receiving a disability benefit under the Act respecting the Québec Pension Plan (chapter R-9) or an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Crime Victims Compensation Act (chapter I-6) or any other Act, other than an Act of Québec having the same effect, are credited without contributions up to three years of service for each period of eligibility.

The days and parts of a day during which a female employee receives the income replacement indemnity provided for in section 36 of the Act respecting occupational health and safety (chapter S-2.1) by reason of the exercise of a right granted under sections 40, 41 and 46 of the said Act, are credited without contributions up to two years of service for each period of eligibility.

However, if the salary insurance plan so provides, the insurer pays the contributions which would have been paid by the employee, which are then credited to the account of the employee.

“19. An employee referred to in the first paragraph of section 18 who, under the salary insurance plan provided for in the employee’s conditions of employment, is entitled to salary insurance benefits for a maximum period of two years of service continues to be a member of the plan during the year following the last day of that two-year period, even if the employer terminated the employee’s employment, if on that day the employee was disabled within the meaning of the salary insurance plan.

During that year, the service credited to the employee or to a person exempt from contributions is the service that would have been credited to the employee or person if such employment had been held, and the pensionable salary is the salary the employee or person would have received.

However, the service credited to an employee or person who dies, resigns or retires during the year following the two-year period referred to in the first paragraph is reduced by the period comprised between the date of the event and the end of that year. The service credited is also reduced by the period comprised between the date on which the employee is entitled, following an application to that effect, to the amount referred to in section 74.1 or 74.8 and the end of that year.

The service credited under this section to an employee who returns to pensionable employment during the two-year period is reduced by the period comprised between the first day on which the employee holds such employment and the end of the year.

“20. A person referred to in paragraph 1, 2 or 4 of section 1 who receives benefits under a mandatory supplementary salary insurance plan pursuant to the applicable conditions of employment shall continue to be a member of this plan in respect of the employment that gives entitlement to the benefits even if the employer has terminated the person’s employment. The person shall continue to be a member as long as the benefits are being received or would have been received had it not been for the reduction applied to them following payment of a salary as a result of a career reorientation, demotion or new classification, payment of a disability benefit under the Act respecting the Québec Pension Plan (chapter R-9), payment of an income replacement indemnity under the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or the Automobile Insurance Act (chapter A-25), or payment of an employment income, until the person becomes entitled to a pension under subparagraph 2 or 3 of the first paragraph of section 44 or attains 65 years of age, whichever comes first.

The exemption from contributions provided for in section 18 of this Act applies and, thereafter, the insurer shall pay an amount equal to 185.19% of the contribution referred to in the first paragraph of section 42 and 100% of the contribution referred to in the second paragraph of that section.

The first and second paragraphs do not apply to an employee who receives benefits under a mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors.

“21. The days and parts of a day of a maternity leave are credited to the employee without contributions for up to 130 contributory days.

If the employee holds more than one pensionable employment in a year, the days and parts of a day of maternity leave are credited to her before any other service.

However, the employee must apply to the Commission to be credited with the days and parts of a day of a maternity leave in progress on 1 January 1988 or which began at the latest on 31 December 1988 while she was covered under paragraph 1 of section 1.

“22. 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. This rule applies even in cases provided for in sections 18 and 21.

“§ 2. — Service under another plan

“23. Subject to sections 24 and 25, the years and parts of a year of service credited to an employee and the years and parts of a year of service for which pension credit was granted to the employee under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12), must be credited under this plan on an actuarially equivalent basis established on the day following the date the employee qualifies for membership in this plan, if the contributions have not been refunded to the employee.

The years and parts of a year of service are credited beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plan referred to in the first paragraph, without exceeding the service credited or counted under that other plan.

If the years and parts of a year of service are credited to the employee under more than one of the pension plans referred to in the first paragraph, the total number of years of credited service under all of those plans is used for retirement eligibility purposes to establish the actuarial value of the benefits accrued under each plan.

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

“24. The years and parts of a year of service referred to in section 143.3, which are no longer credited under this plan to the employee referred to in section 23 by reason of section 143.8, must once again be fully credited under this plan on the day following the date on which the employee qualifies for membership in this plan after 31 December 2004, if the contributions have not been refunded to the employee. The same applies if the employee is referred to in section 143.25.

“25. The years and parts of a year of service credited to the employee referred to in section 23 under this plan and the years and parts of a year of service for which pension credit was granted to the employee under this plan and that were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005, under section 115.7 of the Act respecting the Government and Public Employees

Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, must be credited once again under this plan on the day following the date the employee qualifies for membership in this plan after 31 December 2004, as though section 115.7 or 149 had not applied. However, the years and parts of a year of service for which pension credit was granted under this plan must be credited in accordance with section 23.

However, if an employee received a refund of contributions under section 41 of this Act as it read before 1 January 2005, the years and parts of a year of service referred to in the first paragraph shall be credited under this plan in proportion to the amount of the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the total amount of contributions accumulated under sections 71 to 73, as they read before 1 January 2005. The amounts are those used for the purposes of section 41.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

“26. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 23 and the first paragraph of section 25 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

An employee referred to in the second paragraph of section 25 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in the second paragraph of that section.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

The amount to be paid by the employee bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), from the first day of the month that follows the date on which the actuarial values are established to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date to the date of the redemption proposal made by the Commission. For the purposes of the second paragraph, however, the rate of interest determined in Schedule VII runs from the date on which the Commission paid the refund instead of the date on which the actuarial values are established.

Section 30 applies to service redeemed under this section.

“27. The Commission shall refund to a person who becomes subject to section 109.3 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or to section 138.2 of the Act respecting the

Pension Plan of Management Personnel (chapter R-12.1) any amounts paid under section 40 of this Act, as it read before 1 January 2005, to be credited with the years and parts of a year of service referred to in that section 109.3 or 138.2, with interest.

“DIVISION III

“REDEMPTION OF SERVICE IN PENSIONABLE EMPLOYMENT UNDER THIS PLAN

“28. An employee who has had a period of absence without pay at a time during which pensionable employment was held under this plan may, if the employee so requests, be credited with all or part of a period of absence that was in progress on 1 January 1988 or that began after that date. If that period of absence ended after 31 December 2004, it must have consisted of more than 30 consecutive days or, in the case of a period of part-time absence without pay, of more than 20% of the regular time of a full-time employee holding similar employment.

The employee may not be credited with fewer than 10 pensionable days during the same calendar or school year unless the number of days of absence is less than ten. In that case, the employee must be credited with all such days.

To redeem a period of absence, the employee must be contributing to the plan on the date the application is received by the Commission, unless the employee is not contributing to the plan under section 18 or section 21. The application must be made after the date on which the period of absence ends. However, such a period may also be redeemed if, at the end of the period, the employee is no longer contributing to the plan by reason of eligibility for a pension, death, a transfer agreement entered into under section 133 or, if the employee contributed after the period of absence, when the employee’s application for redemption and application for pension are received simultaneously at the Commission.

An employee who ceases to be a member of the plan after a period of absence without pay of 30 consecutive days or less for which only part of the amount to be withheld under section 42.0.1 has been withheld may also be credited with that part of the period of absence for which no amount has been withheld.

An employee who holds another pensionable employment under this plan or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel during a period of absence without pay may not be credited with the days and parts of a day during which that employment is held.

“29. The amount required of the employee to pay the cost of redemption referred to in section 28 is equal to the contributions that would have been withheld under this plan from the pensionable salary that would have been received if the employee had not been absent during the period covered by the

application, based on the number of days and parts of a day to be redeemed out of the number of pensionable days and the applicable annual remuneration. The contribution rate referred to in the first paragraph of section 42, in force on 1 January 1988, is used to compute the contribution that would have been withheld for a period of absence in progress on that date. However, the supplementary contribution rate applicable under the third paragraph of section 42 is the rate in force on the date the Commission receives the application for redemption.

Despite the first paragraph, the contribution withheld for a period of absence before 1 January 2000 from an employee to whom section 5 as it read on 31 December 2004 applied during that period of absence, is the contribution established under the first paragraph of section 42, with the addition to each of the rates provided for under that paragraph of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section. In the case of a period of absence after 31 December 1999 but before 1 January 2005, the contribution is established under the first and second paragraphs of section 42, with the addition to the contribution rate thus established of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section.

However, in cases where the application for redemption of a period of absence without pay is received by the Commission more than six months after the end of the period of absence, the amount required under the first or second paragraph bears interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the end of the sixth month following the end of the period of absence without pay until the date the Commission receives the application.

“30. The amount required of the employee to pay the cost of redemption referred to in section 28 is payable either in a lump sum or in instalments over the period and at the intervals determined by the Commission.

An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) in force on the date the application for redemption is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“DIVISION IV

“REDEMPTION OF SERVICE IN PENSIONABLE EMPLOYMENT UNDER ANOTHER PLAN

“§ 1. — *General provisions*

“31. An employee who has had a period of absence without pay while holding pensionable employment under the Government and Public Employees

Retirement Plan or the Pension Plan of Management Personnel and who ceased to be a member of one of those plans after a period of absence without pay of 30 consecutive days or less for which only part of the amount to be withheld under section 29.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 41.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) was withheld may be credited under this plan with that part of the period of absence for which no amount was withheld.

“32. An employee who has had a period of absence without pay at a time while holding pensionable employment under the Civil Service Superannuation Plan, even if in this employment the employee was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, may be credited with all or part of the period of absence if it began after 12 June 1969.

The second, third and fifth paragraphs of section 28 apply for the purposes of this section.

“33. The amount required of the employee to pay the cost of redemption provided for in sections 31 and 32 is equal to the contributions that would have been withheld if the employee had been a member of this plan from the pensionable salary that would have been received if the employee had not been absent during the period covered by the application, based on the number of days and parts of a day to be redeemed out of the number of pensionable days and the applicable annual remuneration. The contribution withheld for a period of absence before 1 January 2000 is the contribution determined under the first paragraph of section 42, with the addition to each of the rates provided for under that paragraph of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section. However, for a period of absence that began before 1 January 1988 or was in progress on that date, the first paragraph of section 42, as it read on 1 January 1988, applies and the personal exemption and the maximum pensionable earnings referred to in that paragraph are those in force during that period. In the case of a period of absence after 31 December 1999, the contribution is determined under the first and second paragraphs of section 42, with the addition to the contribution rate determined of the supplementary contribution rate in force on the date the application is received, applicable under the third paragraph of that section.

The amount bears interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and at an annual rate of 4% for each year or part of a year before 1973. The interest accrues from the midpoint of each year until the date on which the application for redemption is received at the Commission.

The amount required of the employee to pay the cost of redemption under this section is payable in accordance with section 30.

“34. An employee who has held casual employment defined by regulation under paragraph 14 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is entitled to be credited with all or part of the service earned while in casual employment between 30 June 1973 and 1 January 1988 with a body contemplated by the Government and Public Employees Retirement Plan or with a body which, in the opinion of the Commission, would have been contemplated by the plan had it not ceased to exist. For the purposes of this paragraph, any period during which the employee was eligible for salary insurance benefits is counted as a period of service.

If the employee applies to have only part of that service credited, the most recent service will be credited first. Any pension credit that may have been granted under the Act respecting the Government and Public Employees Retirement Plan or the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) in respect of such service is cancelled and the sums paid to obtain the pension credit are refunded with interest, compounded annually at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. The amount is payable in accordance with section 30.

“35. An employee who, on 1 January 1988, was a peace officer referred to in paragraph 1 of section 1 but who, on 31 December 1987, was a member of the Civil Service Superannuation Plan or an employee who, on 1 January 1992, was a manager referred to in paragraph 3 of section 1 or a person referred to in paragraph 4 of that section but who, on 31 December 1991, was a member of the Civil Service Superannuation Plan may be credited under this plan with the years and parts of a year of service for which contributions have been refunded under the Civil Service Superannuation Plan, provided the employee repays the contributions with interest at the rate of 4% compounded annually and computed from the day of the refund.

The amount required of the employee to pay the cost of redemption is payable in a lump sum or in instalments in accordance with Schedule I. The payments are withheld from the employee’s pensionable salary or from any pension benefits, except a child’s pension, which becomes payable under this plan.

“36. An employee is entitled to be credited with the years and parts of a year of service during which the employee was a member of the staff of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (chapter A-23.1), provided the employee has not otherwise been credited with those years and parts of a year and any employee contributions in respect of them have not been refunded.

To have all or part of that service credited, the employee must pay to the Commission an amount equal to the contribution that would have been required if the employee had been a member of this plan. The amount bears interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date to the date of the redemption proposal made by the Commission. Years and parts of a year of service are credited beginning with the most recent service.

The amount required of the employee to pay the cost of redemption under this section is payable in accordance with section 30.

“37. An employee is entitled to be credited with the years and parts of a year of service during which the employee was a member of a pension plan that applied before 1 January 1992 to a Member of the National Assembly and in respect of which the employee obtained a refund of contributions, unless the employee has already exercised a right of redemption in respect of such years and parts of a year under a pension plan other than this plan.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. However, the pensionable salary is that of the first year in which, after having been a Member of the National Assembly, the employee was a member of this pension plan, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Government and Public Employees Retirement Plan. This amount is payable in accordance with section 30.

“38. An employee who did not pay contributions to the Civil Service Superannuation Plan, the Government and Public Employees Retirement Plan or the Pension Plan of Certain Teachers before 1 January 1987 but who began to pay contributions to any of those plans or to the Pension Plan of Management Personnel after that date may, if an application is made within 12 months of the date on which the employee began to pay contributions to any of those plans, be credited with years and parts of a year of active service in the regular Canadian Forces or the forces levied by Canada in wartime within the meaning of the Canadian Forces Superannuation Act (Revised Statutes of Canada, 1985, chapter C-17), provided the employee is not receiving pension benefits under the said Act. An employee who never paid contributions to any of those plans may purchase those years and parts of a year of active service by applying for such purchase within 12 months of the date on which the employee begins to pay contributions to this plan.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. However, the pensionable salary is that received by the employee in the regular Canadian Forces during the years and parts of a year of service to be redeemed. This amount is payable in accordance with section 30.

“§ 2. — *Maternity leave*

“**39.** A female employee may be credited with the days and parts of a day of a maternity leave in progress on 1 July 1983 or which began after that date, up to 130 contributory days, if, at the time the leave began, she was holding pensionable employment under the Civil Service Superannuation Plan, even if, while holding that employment, she was a member of the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel or the Pension Plan of Certain Teachers, provided the leave has not been otherwise credited under this plan.

The days and parts of a day of a maternity leave are credited under this plan without contributions by multiplying them by a factor of 0.87.

The employee may be credited with the days and parts of a day not credited under the second paragraph. The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. This amount is payable in accordance with section 30.

“**40.** A female employee who was granted a maternity leave while she was a member of the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) or while she was a teacher within the meaning of the Teachers Pension Plan may be credited, without contributions and up to 90 contributory days, with the days of a maternity leave which was in progress on 1 July 1965 or which began after that date but ended before 1 July 1976, provided the leave has not been otherwise credited under this plan, and provided the 90-day period allows the employee to complete 95% or more of the school year in which she was granted the maternity leave.

A female employee who was granted a maternity leave may be credited, without contributions and up to 120 contributory days, with the days of a maternity leave that was in progress on 1 July 1976 or which began after that date but ended before 1 July 1983, provided the leave has not been otherwise credited under this plan.

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

Contributions paid by the employee to redeem the maternity leave under the provisions relating to the redemption of a leave without pay are refunded without interest if the leave was redeemed while she was an employee for the purposes of the Teachers Pension Plan or the Civil Service Superannuation Plan, and the sums paid by the employee are refunded with interest if the leave was redeemed while she was an employee for the purposes of the Government and Public Employees Retirement Plan. In this last case, interest is compounded annually at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date. However, if the period redeemed in respect of a maternity leave which ended before 1 July 1976 exceeded 100 days, the maternity leave cannot be credited without contributions and the contributions or the sums paid by the employee cannot be refunded. If the period redeemed in respect of a maternity leave which was in progress on 1 July 1976 or which began after that date exceeded the period credited under this section, the balance of the redeemed period remains credited to the account of the employee, even if it is less than 30 days.

“41. An employee who, while she was a member of the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) or while she was a teacher within the meaning of the Teachers Pension Plan, ceased to be an employee for the purposes of her pension plan by reason of marriage, pregnancy or adoption may, provided, in the last case, the adoption was subsequently recognized for legal purposes by a judgment, be credited with all or part of her years of teaching prior to 1 January 1968 for which she obtained a refund of contributions, if the marriage, pregnancy or adoption occurred in the 12 months preceding or in the 24 months following the date on which she ceased to be covered by her plan.

The amount required of the employee to pay the cost of redemption is determined in accordance with section 33. This amount is payable in accordance with section 30. A pension credit granted under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) for one or more years and parts of a year is cancelled and the amounts paid to obtain the pension credit are refunded with interest, compounded annually at the rates determined in Schedule VI to that Act to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date.

“§ 3. — Paid training period

“41.1. An employee is entitled to pension credit for the years and parts of a year of past service as a paid trainee, by having such years and parts of a year counted under the plan.

The categories of employees and the rules, terms and conditions applicable to have years and parts of a year of past service as a paid trainee counted, the years and parts of a year of service which may be counted and their number,

which may vary with the category of employees, are determined by regulation under subparagraph 11.3 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

“41.2. The years and parts of a year of service for which pension credit is granted under this subdivision are added, solely for the purposes of pension eligibility, to the years of service credited to an employee under section 15.

“41.3. Sections 88, 90 to 93, the second paragraph of section 95 and sections 96 and 97 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply to the pension credit obtained under section 41.1, with the necessary modifications.

“41.4. The amount that an employee must pay to be entitled to pension credit is determined using the tariff established under section 95 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

The amounts paid by an employee to acquire pension credit are paid into the consolidated revenue fund.

“41.5. The years and parts of a year of service for which pension credit is granted are added to the years of service credited to the employee to determine, in the event of death, the entitlement of the spouse to a pension even if the employee died before completing all the payments computed in accordance with section 96 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

“41.6. Sections 73.1 to 73.3 and 73.5 to 73.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply, with the necessary modifications, to an employee who has acquired pension credit under this subdivision. Any reference to a provision of that Act is a reference to the corresponding provision of this Act.

The pension amounts added under the first paragraph must be within the limits established by regulation. If not, the amounts are adjusted in the manner prescribed by the regulation.

“§ 4. — Employees who were members of the pension plan of the Sûreté du Québec

“41.7. The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) who qualified for this plan may be credited under this plan on an actuarially equivalent basis. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and not have received a refund of contributions nor be a

pensioner of that plan. However, the time limit does not apply if the employee simultaneously submits an application for benefits and an application for a transfer under this plan.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited to the employee under that plan.

The actuarial values of the benefits are determined on the date the Commission receives the transfer application and on the basis of actuarial assumptions and methods determined by regulation.

“41.8. The employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 41.7 by paying to the Commission an amount equal to the difference between the actuarial values concerned by these years and parts of a year of service.

The years and parts of a year of service referred to in the first paragraph are credited, beginning with the most recent service.

The amount required of the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the date on which the actuarial values are established to the date the transfer application is received at the Commission, and at the rate determined in Schedule VII from the day following that date to the date of the redemption proposal made by the Commission.

The amount determined under the third paragraph is payable in a lump sum or in instalments over the period and at the times determined by the Commission. If it is paid in instalments, it bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan, computed from the date on which the redemption proposal expires.

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

“§ 5. — *Special provisions*

“**41.10.** Despite sections 31, 32, 34 and 39 to 41.6 of this Act, the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) applies to an application for the redemption of years and parts of a year of service in pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel by an employee who is not qualified under this plan and who simultaneously holds pensionable employment under this plan and pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

“**41.11.** Division III of this chapter applies to an employee or person referred to in section 8.7 or 8.8 who is entitled to a pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

With respect to the employee or person referred to in section 8.7 or 8.8, the eligibility for a pension provided for in the third paragraph of section 28 refers to the pension accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

“**41.12.** The Commission must transfer to a locked-in retirement account, for the employee or person referred to in section 8.7 or 8.8, the actuarial value of the additional benefits referred to in section 66.1 and the actuarial value of the supplementary benefits referred to in section 66.4, determined on the date membership in this plan ceased, established in accordance with section 8.7 or 8.8.

The actuarial values of the benefits are established on the basis of actuarial assumptions and methods determined by regulation, which may vary with the benefits concerned.

The amounts transferred under the first paragraph bear interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), from the date on which the employee ceases to be a member of the plan until the date the amounts are transferred.

The amount to be transferred may not exceed the limit established under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement). If the amount exceeds the limit, the excess amount is refunded to the employee. In the event of death, the excess amount is paid to the spouse or, if there is no spouse, to the successors.

For the purposes of this Act, the expression “locked-in retirement account” has the meaning assigned it by the Regulation respecting supplemental pension plans approved by Order in Council 1158-90 (1990, G.O. 2, 2318).

“41.13. The Commission shall refund to an employee or a person referred to in section 8.7 or 8.8 whose years and parts of a year of service credited under this plan have been transferred under section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or under section 138.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), on an actuarially equivalent basis established on the date determined under section 8.7 or 8.8, on which the employee’s or person’s membership in the plan ended, any amount by which the total amount of contributions accumulated with interest under sections 71 to 73, reduced by the actuarial value of the additional or supplementary benefits transferred to a locked-in retirement account or refunded under section 41.12 of this Act, exceeds the actuarial value of the benefits accrued under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

“41.14. The employee who qualifies for membership in this plan while redeeming service under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit, the service is credited under this plan in accordance with section 23, but in proportion to the sums paid by the employee, excluding interest, on the total redemption costs.”

7. Section 42 of the said Act is amended

(1) by replacing “employment, is not an employee for the purposes of this plan, and except for an employee referred to in section 119, from, in the latter case, the date on which the employee’s election not to participate applies” in the second, third and fourth lines of the first paragraph by “employment under this plan, under the Government and Public Employees Retirement Plan or under the Pension Plan of Management Personnel, is not an employee within the meaning of this plan”;

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

“In addition, the employer shall, in respect of the employee who has qualified for membership in this plan and holds pensionable employment under the second paragraph of section 6, add to the contribution rate determined under the first and second paragraphs an additional contribution rate determined by regulation.

The amount withheld annually may not exceed 9% of the pensionable salary paid to the employee.”

8. The said Act is amended by inserting the following section after section 42:

“42.0.1. The employer shall also, in accordance with section 42, withhold an amount equal to the amount the employer would have withheld from the employee’s pensionable salary if the employee had not been absent without pay for a period of 30 consecutive days or less or for a part-time period corresponding to 20% or less of the regular time of a full-time employee holding similar employment.

The terms and conditions applicable to the collection of the amount withheld are determined by the Commission.

However, the first paragraph does not apply to an employee who, under the applicable conditions of employment, is entitled to participate in a time management program providing that the employee is not required to pay contributions to the plan and that such contributions are to be borne by the employer.”

9. The said Act is amended by inserting the following section after section 42.1:

“42.2. The employer referred to in the first paragraph of section 31 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the first paragraph of section 44 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) shall pay the employer’s contribution at the same time as the employee contributions to the plan.”

10. The said Act is amended by inserting the following section after section 43.1:

“43.2. The amounts paid under sections 42.2 to 43.1 must be qualifying employer premiums within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

11. Section 44 of the said Act is amended by replacing the third paragraph by the following paragraph:

“Subparagraph 5 of the first paragraph applies only to employees referred to in paragraph 1 or 2 of section 1 or to employees, except middle managers, referred to in paragraph 4 of that section, for any period of absence without pay or disability giving entitlement to the application of section 18, in progress on the date of coming into force of a mandatory supplementary salary insurance plan referred to in section 20.”

12. Section 46 of the said Act is amended by replacing “sections 18, 31, 32 and 32.1” in the third line of the third paragraph by “section 21, 39 or 40”.

13. Section 46.1 of the said Act is amended

(1) by adding “in accordance with sections 14 and 16” at the end of the third paragraph;

(2) by replacing “18 and 31” in the second line of the fourth paragraph by “21 and 39”.

14. Section 48 of the said Act is amended

(1) by inserting “Subject to section 143.12,” at the beginning of the first paragraph;

(2) by replacing “section 22” in the fourth line of the first paragraph by “section 4”;

(3) by replacing “of all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “of the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits under subdivision 4 of Division IV of Chapter II or in application of a transfer agreement entered into under section 133, section 158 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

15. Section 56 of the said Act is amended by adding the following paragraph at the end:

“The pension computed under subparagraph 2 of the first paragraph may not exceed 66 2/3% of the pension that the pensioner was receiving or would otherwise have been entitled to receive, or that the employee would have been entitled to receive, after the reduction provided for in section 51.”

16. Section 57 of the said Act is amended

(1) by replacing “in section” in the second line of the first paragraph by “in paragraph 1 of section”;

(2) by replacing “the first paragraph of section 24 and sections 32 and 33” in the eleventh and twelfth lines of the first paragraph by “sections 35, 40 and 41”;

(3) by replacing “or subclass of employees determined under subparagraph 2 of the first paragraph of section 1.1” in the third and fourth lines of the third paragraph by “of employees determined under paragraph 4 of section 1”.

17. Section 59 of the said Act is amended by inserting “, who is a dependent of the pensioner, employee or person at the time of death” after “regulation” in the sixth line of the first paragraph.

18. Section 66.1 of the said Act is amended by striking out “or subcategory” in the fourth line.

19. Section 66.2 of the said Act is amended by inserting “, constituted by the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2),” after “Québec” in the third line of the second paragraph.

20. Section 67 of the said Act is amended by replacing the first paragraph by the following paragraph:

“67. An employee who ceases to be an employee for the purposes of this plan before becoming entitled to a pension or to a deferred pension is entitled, unless the employee again becomes a member of this plan or is a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, and subject to section 74, to the refund of employee contributions with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of the application and at the rate determined in Schedule VII to that Act from the day following that date.”

21. Section 68 of the said Act is amended

(1) by replacing “the plan” in the third line by “this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel”;

(2) by adding the following sentence at the end: “However, the 211-day period does not apply if the employee is suffering from an illness which, on the basis of a medical certificate, is likely to lead to death within two years.”

22. Section 70 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act from the day following that date” at the end.

23. Section 70.1 of the said Act is replaced by the following section:

“70.1. If the pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to section 74. The same rules apply to a pensioner who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act from the day following that date.”

24. Section 71 of the said Act is amended

(1) by replacing the second sentence of the first paragraph by the following sentence: “However, in the case of a transfer of service on an actuarially equivalent basis, if the total amount of the contributions accumulated exceeds the amount of the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the former exceeds the latter.”;

(2) by replacing “or 136.1” in the last line of the second paragraph by “, 143.11 or 143.21”.

25. Section 72 of the said Act is amended

(1) by replacing “déterminés” in the second line of the first paragraph of the French text by “établis”;

(2) by adding “to the date determined in each of the relevant sections and at the rate determined in Schedule VII to that Act in force on the day following that date, unless otherwise provided, and computed from that day” at the end of the first sentence of the first paragraph;

(3) by replacing “section 22” in the second line of the second paragraph by “section 143.3”;

(4) by replacing “pursuant to the second paragraph of section 24 and section 133, the interest is computed from the date of the application in the case of section 24 and from the date of the transfer of the funds in the case of section 133” in the last four lines of the second paragraph by “under sections 41.7 and 133, the interest is computed from the date the sums concerned were transferred”;

(5) by adding the following paragraph at the end:

“For the purposes of this Act, subject to any contrary provision, the word “interest” used alone refers to the interest compounded annually at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan.”

26. Section 73 of the said Act is amended by replacing “the first paragraph of section 24 and section 33” in the last line by “sections 35 and 41”.

27. Section 74 of the said Act is amended by replacing “The balance of the contributions and of any accrued interest bears interest at the rate in force on the date of the refund in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) for every period during which no benefit was paid” in the last five lines of the first paragraph by “For every period during which no benefit was paid, the balance of the contributions and of any accrued interest bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public

Employees Retirement Plan (chapter R-10) from the first day of the month following the death.”

28. Section 74.1 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period under Schedule VI” in the first two lines of the third paragraph by “bears interest, compounded annually, at the rate determined in Schedule VII.”

29. Section 74.5 of the said Act is amended by replacing “section 3” in the sixth line by “section 7”.

30. Section 74.6 of the said Act is amended by replacing “compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the date of the refund until” in the fifth, sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the date the refund is paid to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date”.

31. Section 74.7 of the said Act is amended

(1) by replacing “compounded annually at the rates determined for each period under Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10). The interest runs from the midpoint of each year up” in the seventh, eighth, ninth and tenth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the midpoint of each year to the date the application is received at the Commission and at the rate determined in Schedule VII to that Act from the day following that date”;

(2) by replacing “section 17” in the second last line of the first paragraph by “section 18”.

32. Section 74.8 of the said Act is amended by replacing “Division II” in the fourth line by “Division IV”.

33. Section 75 of the said Act is amended by inserting “or, if the person is a pensioner under this plan, pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel” after “plan” in the second line of the first paragraph.

34. Section 79 of the said Act is amended by replacing “on leave” in the third line of subparagraph 2 of the first paragraph by “absent”.

35. Section 84 of the said Act is amended by replacing “on leave” in the fourth line of paragraph 1 by “absent”.

36. Section 86 of the said Act is amended by replacing “108” in the second line by “109”.

37. Section 89 of the said Act is amended

(1) by replacing “referred to in” in the third line of the first paragraph by “referred to in paragraph 1 of”;

(2) by inserting “pensionable” after “average” in the second line of the second paragraph.

38. Section 91 of the said Act is amended by inserting “pensionable” after “average” in the second line of the first paragraph.

39. Section 94 of the said Act is amended by replacing “108” in the second line by “109”.

40. Section 98.1 of the said Act is amended

(1) by replacing “section 20” in the third line of the third paragraph by “section 28”;

(2) by replacing “of leave” in the second line of the third paragraph by “of absence”.

41. Section 98.2 of the said Act is amended by striking out “and subcategories” in the third line.

42. Section 99 of the said Act is amended

(1) by replacing “section 23 and the second paragraphs of sections 38 and 39” in the eighth and ninth lines by “sections 23, 25, 39 and 41.7, the first paragraph of section 143.4, the second paragraph of section 143.6, the first paragraph of sections 143.7, 143.15 and 143.16, the third paragraph of section 143.23 and the fourth paragraph of section 143.24”;

(2) by replacing “section 40” in the last line by “section 26, the third paragraph of section 39, Chapter IX.1”.

43. Section 102 of the said Act is amended

(1) by replacing “In no case may a pension granted after 10 years of credited service, except a child’s pension or a pension under section 62, be less than \$3 836” in the first and second lines of the first paragraph by “The spouse’s pension referred to in section 56, granted after 10 years of service were credited to the pensioner or to the employee entitled to a pension, may not be less than \$5,780”;

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

“When the pension is less than the amount determined in this section, the spouse is entitled to receive, in respect of the years before 1 January 1992, 66 2/3% of the pension that the pensioner was receiving or would otherwise have been entitled to receive or that the employee would have been entitled to receive. Calculation of that pension must take paragraphs 1 and 2 of section 56 into account. However, the amount determined under this section must not be exceeded.”

44. Chapter V of the said Act, comprising sections 106 to 125, is replaced by the following chapter:

“CHAPTER V

“RETURN TO WORK OF A PENSIONER

“106. This chapter applies to

(1) a pensioner under this plan;

(2) a pensioner under both this plan and the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. In this case, Chapter VII of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Chapter VII of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) does not apply to the pensioner;

(3) a person who is not a pensioner under this plan but who is entitled to a deferred pension under this plan, who receives the early payment of a deferred pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel and who again holds pensionable employment under this plan.

However, this chapter does not apply in a case where the rules provided for under subdivision 1 or 2 of Division V of Chapter IV apply, or to a pensioner on 31 December of the year in which the pensioner attains 69 years of age or to a pension granted to a spouse.

“107. A pensioner who again holds pensionable employment under this plan before the age of 65, or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, continues to receive the benefits referred to in the first paragraph of section 82 until the age of 65. If the pensioner continues to hold that employment at the age of 65 or over or again holds employment after attaining that age, payment of benefits ceases.

The Government determines by regulation the terms and conditions relating to the return to work in pensionable employment under this plan of a pensioner referred to in section 4, other than a pensioner under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

“108. Sections 116, 117 and the first paragraph of section 118, as they read before 1 January 2005, continue to apply with respect to the person referred to in subparagraph 3 of the first paragraph of section 106 while the person again holds pensionable employment under this plan before the age of 65.

If an employee continues to hold pensionable employment under this plan at the age of 65, payment of the benefits referred to in the first paragraph of section 82 ceases.

“109. If the pensioner or the person referred to in the first paragraph of section 106 ceases to hold employment and is entitled to receive payment of the benefits accrued, any amount of such benefits the payment of which had ceased must be indexed or adjusted in accordance with the plan concerned.”

45. Section 126 of the said Act is amended

(1) by replacing “in sections 32 and 33” in the second line of the second paragraph by “in sections 40 and 41”;

(2) by replacing “section 32” in the sixth line of the second paragraph by “section 40”.

46. Section 128 of the said Act is amended by striking out the last sentence.

47. Section 130 of the said Act is amended

(1) by replacing “section 1.1, the classes or subclasses” in the first line of paragraph 0.1 by “paragraph 4 of section 1, the classes”;

(2) by inserting “, for the purposes of paragraph 6 of section 3,” after “determine” in the first line of paragraph 1;

(3) by replacing “in section 23” in the second line of paragraph 3 by “in sections 23, 41.7 and 41.12”;

(4) by inserting the following paragraph after paragraph 3.1:

“(3.2) determine an additional contribution rate for the purposes of the third paragraph of section 42;”;

(5) by striking out “ or subcategories” in the first and second lines of paragraph 7.1;

(6) by striking out “ or subcategory” in the last line of paragraph 7.1;

(7) by striking out “and subcategories “ in the second and third lines of paragraph 7.4;

(8) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 10 by “the rules and procedures for computing the pension, and the conditions for applying those limits, rules and procedures”;

(9) by adding the following paragraphs at the end:

“(13) determine the terms and conditions relating to the return to work in pensionable employment under this plan of a pensioner referred to in section 4, except for a pensioner under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel;

“(14) establish, for the purposes of section 143.19, the procedures for the computation of the annual basic salary.”

48. Section 132 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Even if no application for payment is made, the Commission may pay a benefit under this plan on the date on which it is or becomes payable without actuarial reduction. Such a benefit is paid not later than 31 December of the year in which the employee attains 69 years of age or, if the employee continues to hold pensionable employment under the plan on that date, as of the date on which the employee retires.”

49. Section 132.1 of the said Act is amended by striking out the last sentence of the third paragraph.

50. Section 132.1.1 of the said Act is amended

(1) by replacing “mailed” in the sixth line of the first paragraph by “sent”;

(2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.

51. Section 132.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may determine by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of a year redeemed, and the conditions governing the application of those limits, rules and procedures.”

52. Section 132.3 of the said Act is replaced by the following section:

“132.3. The periods of absence of an employee which may be credited under this plan are, for each type of absence and in total, determined by regulation and may vary with the year during which the employee was absent.”

53. Section 133 of the said Act is amended by replacing “in the second paragraph of section 40” in the last line of the first paragraph by “in section 30”.

54. Division II of Chapter VIII of the said Act, comprising sections 135 to 139, is replaced by the following division:

“DIVISION II

“TRANSFER OF FUNDS

“135. Sums paid into the Caisse de dépôt et placement du Québec under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) with respect to the years and parts of a year credited to the employee under section 24, are transferred to the consolidated revenue fund, except the employer’s contributions paid under sections 31 to 31.2 of the Act respecting the Government and Public Employees Retirement Plan or sections 44 to 46 of the Act respecting the Pension Plan of Management Personnel.

The transferred sums bear interest from the midpoint of the year in which they were paid until the date of the transfer, except sums transferred under section 102 of the Act respecting the Government and Public Employees Retirement Plan which bear interest from the date of the transfer. Interest is compounded annually at the rates determined, for each period, in Schedule VI to that Act.

“136. Subject to section 139, the Commission shall transfer to the consolidated revenue fund, with respect to the years and parts of a year of service credited to the employee under section 23, the actuarial value of any benefits accrued to the employee under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in respect of the years and parts of a year of service for which contributions or sums paid by the employee have been deposited in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this plan. The actuarial values are those established under section 23 in respect of those years and parts of a year of service.

The contributions and sums transferred under the first paragraph bear interest, compounded annually, at the rates determined, for each period, in Schedule VI to the Act respecting the Government and Public Employees

Retirement Plan (chapter R-10), section 406 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) and Schedule VII to that Act, from the day following the date on which the employee qualified for membership in this plan until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I of the Act respecting the Government and Public Employees Retirement Plan or Division II of Chapter X of the Act respecting the Pension Plan of Management Personnel.

“137. The Commission must deposit in the Caisse de dépôt et placement du Québec the actuarial value of the benefits accrued under this plan, with respect to the years and parts of a year of service that were credited to an employee under this plan and transferred under section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 138.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), less the amount established under the first and second paragraphs of section 41.12 without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. The actuarial values are those established under that section 109.2 or 138.1.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan or section 406 of the Act respecting the Pension Plan of Management Personnel and Schedule VII to that Act, from the date the employee’s or person’s membership, established under section 8.7 or 8.8 of this Act, is deemed to have ceased until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse, into the funds and in the proportions determined under the second paragraph of section 130 or, as the case may be, section 131.1 of the Act respecting the Government and Public Employees Retirement Plan or under the second paragraph of section 180 or, as the case may be, section 181 of the Act respecting the Pension Plan of Management Personnel.

“138. When the date the employee’s or person’s membership in this plan, established under section 8, is later than the date established under section 3.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), section 9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), section 2.2 of the Act respecting the Teachers Pension Plan (chapter R-11) or section 55.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), the Commission must deposit in the Caisse de dépôt et placement du Québec, with respect to the employee or person referred to in section 8.7 or 8.8 of this Act, an amount equal to the amount by which the actuarial value of the benefits accrued under the Government and Public Employees Retirement

Plan or the Pension Plan of Management Personnel exceeds the actuarial value of those accrued benefits determined by replacing the annual pensionable salary under this plan for one of the years during which the employee or person was not a member of one of the other plans for the purpose of establishing the average pensionable salary by the annual pensionable salary of the last year during which the employee or person was credited with service under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, which must be projected until this year according to the actuarial assumptions provided for in section 109.2 of the Act respecting the Government and Public Employees Retirement Plan or section 138.1 of the Act respecting the Pension Plan of Management Personnel.

The second paragraph of section 137 applies to the amount determined under the first paragraph of this section.

“139. When the transfer of years and parts of a year of service is cancelled under section 25, the Commission must transfer the sums that were initially deposited in the Caisse de dépôt et placement du Québec under sections 138 and 138.1 of this Act, as they read before 1 January 2005, to the consolidated revenue fund as though sections 138 and 138.1 had not applied. These sums bear interest in accordance with the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel from the date they are deposited in the Caisse de dépôt et placement du Québec until the date they are transferred to the consolidated revenue fund.

When the transfer of years and parts of a year of service is cancelled under section 109.3 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 138.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), the Commission must transfer the sums that were initially deposited in the consolidated revenue fund under sections 135 to 136.1, as they read before 1 January 2005, to the Caisse de dépôt et placement du Québec as though sections 135 to 136.1 had not applied. These sums bear interest in accordance with this plan from the date they were transferred to the consolidated revenue fund until the date they are deposited in the Caisse de dépôt et placement du Québec.”

55. Section 140 of the said Act is amended by replacing “of the mailing of the decision” in the first and second lines of the second paragraph by “after the date the decision is sent”.

56. Section 143 of the said Act is amended by replacing “mailed” in the second line by “sent”.

57. The said Act is amended by inserting the following chapter after section 143:

“CHAPTER IX.1

“SPECIAL PROVISIONS APPLICABLE TO CERTAIN EMPLOYEES WHO WERE MEMBERS OF THE PLAN BEFORE 1 JANUARY 2005 WITH RESPECT TO SERVICE PRIOR TO THAT DATE

“DIVISION I

“SCOPE

“143.1. This chapter applies to a person who was a member only of this plan, or to an employee or a person who was a member successively or simultaneously of this plan and another plan referred to in this chapter before 1 January 2005, with respect to the years and parts of a year of service before that date.

This chapter does not apply to a pensioner referred to in section 4 who became a pensioner before 1 January 2005 or to a person whose benefits under a plan referred to in this chapter were settled before that date either under a transfer agreement or following a refund of contributions.

The provisions of this chapter prevail over any inconsistent provisions of this Act, the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

“143.2. Division III of Chapter I applies to a person who was a member of this plan, including a person whose years and parts of a year of service credited under this plan were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005 under section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005.

“DIVISION II

“SERVICE PRIOR TO 1 JANUARY 1988 OR 1 JANUARY 1992 CREDITED IN FULL

“143.3. The years and parts of a year of service prior to 1 January 1988 credited to an employee or a person who, on 31 December 1987, was a peace officer included in the bargaining unit referred to in paragraph 1 of section 1 and who became an employee for the purposes of this plan on 1 January 1988, or the years and parts of a year of service prior to 1 January 1992 credited to an employee or a person who, on 31 December 1991, was a middle manager holding employment in a house of detention and who became an employee for the purposes of this plan on 1 January 1992, under the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235), the Teachers Pension Plan, the Civil Service

Superannuation Plan, the Pension Plan of Certain Teachers, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel must be credited in full under this plan, unless the contributions have been refunded to the employee or person.

Furthermore, the years and parts of a year of service prior to 1 January 1988 or 1 January 1992 credited under this plan in accordance with the first paragraph of section 39, as it read before 1 January 2005, must be credited in full under this plan to the employee or person referred to in the first paragraph unless the contributions have been refunded.

“DIVISION III

“SUCCESSIVE MEMBERSHIP

“143.4. In respect of an employee or a person, who is not referred to in section 143.3, who was a member of the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel, the Teachers Pension Plan or the Civil Service Superannuation Plan and who subsequently became a member of this plan before 1 January 2005, the years and parts of a year of service referred to in the second paragraph of section 22 and in section 23, as they read before 1 January 2005, must be credited under this plan in accordance with section 23 on the date the employee or person began contributing to this plan.

The first paragraph of section 40, as it read before 1 January 2005, applies to the employee. However, with respect to a redemption proposal sent by the Commission after that date, the rates of interest that apply are:

- (1) 5.34% for each year and part of a year before 1 June 2001;
- (2) the rates determined for each period in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from 1 June 2001 to 31 December 2006;
- (3) the rates determined for each period in Schedule VI to that Act from 1 January 2007 until the date of the redemption proposal sent by the Commission.

The years and parts of a year of service referred to in the second paragraph are credited beginning with the most recent service.

The amount required of the employee to pay the cost of the redemption is payable either in a lump sum or in instalments over the period and at the intervals determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the Commission receives the application for redemption and

computed from the date on which the redemption proposal made by the Commission expires.

Section 115.9 of the Act respecting the Government and Public Employees Retirement Plan or section 151 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, applies as necessary.

“143.5. In respect of a person who was a member of this plan and who subsequently became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005, years and parts of a year of service referred to in section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, and the years and parts of a year of service for which pension credit was granted to the person under this plan, must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with that section 115.7 or 149.

The first paragraph of section 115.8 of the Act respecting the Government and Public Employees Retirement Plan or the first paragraph of section 150 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, and the third and fourth paragraphs of section 143.4 of this Act apply to the person who is a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

Section 41, as it read before 1 January 2005, applies as necessary.

“143.6. In respect of an employee or a person who was a member of this plan and who subsequently became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, and who, before 1 January 2005, again became a member of this plan, the years and parts of a year of service credited under this plan and the years and parts of a year of service for which pension credit was granted under this plan and which were credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel before 1 January 2005 under section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005, must be credited again under this plan as though that section 115.7 or 149 had not applied. However, the years and parts of a year of service counted under this plan and for which pension credit was granted are credited on that date in accordance with section 23 of this Act as it read before 1 January 2005.

However, if the employee or person received a refund of contributions under section 41, as it read before 1 January 2005, the years and parts of a year of service are credited under this plan in proportion to the amount of the actuarial value of the benefits accrued, with interest, under the Government

and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the total amount of contributions accumulated with interest under sections 71 to 73, as they read before 1 January 2005. These amounts are those used for the purposes of section 41.

The employee referred to in the second paragraph may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of that second paragraph by paying to the Commission an amount equal to the refund paid under section 41. The amount bears interest, compounded annually, at the rates determined for each period under the second paragraph of section 143.4 from the date on which the Commission paid the refund until the date of the redemption proposal made by the Commission. The third and fourth paragraphs of section 143.4 apply.

The Commission refunds the employee or person any sums paid under section 115.8 of the Act respecting the Government and Public Employees Retirement Plan or section 150 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, with interest computed in accordance with the applicable pension plan.

“143.7. In respect of an employee or a person referred to in section 143.6, the years and parts of a year of service credited to the employee and the years and parts of a year of service for which pension credit was granted under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) must be credited under this plan in accordance with the first paragraph of section 143.4. However, these years and parts of a year of service are credited on the last date on which the employee or person once again began contributing to this plan before 1 January 2005.

Furthermore, the second, third and fourth paragraphs of section 143.4 and, where necessary, the fifth paragraph of that section apply.

“143.8. In respect of a person who was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, who subsequently became a member of this plan and who, before 1 January 2005, again became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the years and parts of a year of service credited under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and the years and parts of a year of service for which pension credit was granted under the latter Act before 1 January 2005 and which were credited under this plan under sections 22 and 23, as they read before 1 January 2005, or sections 143.3 and 143.4 of this Act must be once again credited under the Pension Plan of Management Personnel or the Government and Public Employees Retirement Plan or, as the case may be, counted again under the latter plan, as though those sections had not applied.

However, if the person received a refund of contributions under section 115.9 of the Act respecting the Government and Public Employees Retirement Plan or section 151 of the Act respecting the Pension Plan of Management Personnel, as it read before 1 January 2005, the years and parts of a year of service are credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in proportion to the amount of the actuarial value of benefits accrued under this plan over the total amount of contributions accumulated under sections 50, 55, 218 and 219 of the Act respecting the Government and Public Employees Retirement Plan or sections 73, 77, 205 and 206 of the Act respecting the Pension Plan of Management Personnel, as they read before 1 January 2005. The amounts are those used for the purposes of that section 115.9 or 151.

The person referred to in the second paragraph who was a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of that second paragraph by paying to the Commission an amount equal to the refund. The second and third paragraphs of section 143.5 apply. However, the interest on the amount is computed from the date on which the Commission paid the refund.

The Commission refunds to the person any sums paid under section 40, as it read before 1 January 2005. The amounts bear interest computed in accordance with sections 71 to 73.

“143.9. In respect of a person referred to in section 143.8, the years and parts of a year of service credited under this plan and the years and parts of a year of service for which pension credit was granted under this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with the first paragraph of section 143.5. However, these years and parts of a year of service are credited on the last date on which the person once again began contributing to the Government and Public Employees Retirement Plan or to the Pension Plan of Management Personnel.

Furthermore, the second and, where necessary, the third paragraph of section 143.5 apply.

“143.10. In respect of a person who was a member of the Teachers Pension Plan or the Civil Service Superannuation Plan and who subsequently became a member of this plan and who, before 1 January 2005, became a member of the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the years and parts of a year of service credited under this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel in accordance with the first paragraph of section 143.5.

Furthermore, the second and, where necessary, the third paragraph of section 143.5 apply.

“143.11. Sections 135 to 138.1, as they read before 1 January 2005, apply, with the necessary modifications, to any sums to be transferred under sections 143.3 to 143.10.

When the transfer of years and parts of a year of service is cancelled under section 143.6, the Commission must transfer the sums that were initially deposited in the Caisse de dépôt et placement du Québec under sections 138 and 138.1, as they read before 1 January 2005, to the consolidated revenue fund as though sections 138 and 138.1 had not been applied. The sums bear interest computed in accordance with the Government and Public Employees Retirement Plan from the date they were deposited in the Caisse de dépôt et placement du Québec until the date of transfer to the consolidated revenue fund.

When the transfer of years and parts of a year of service is cancelled under section 143.8, the Commission must transfer the sums that were initially deposited in the consolidated revenue fund under sections 135 to 136.1, as they read before 1 January 2005, to the Caisse de dépôt et placement du Québec as though sections 135 and 136 or 136.1 had not been applied. The sums bear interest computed in accordance with this plan from the date they were transferred to the consolidated revenue fund until the date they were deposited in the Caisse de dépôt et placement du Québec.

In the case of a refund under the fourth paragraph of section 143.6, the Commission must take the sums out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Division II of Chapter X of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1). In the case of a refund under the fourth paragraph of section 143.8, the Commission must take the sums out of the consolidated revenue fund.

“143.12. Section 48 of this Act, section 36.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and section 54 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as they read before 1 January 2005, continue to apply with respect to the years and parts of a year of service contemplated under this division.

“DIVISION IV

“SIMULTANEOUS MEMBERSHIP

“143.13. The date on which an employee or a person who simultaneously holds or held pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of

Management Personnel qualifies for membership in this plan is 31 December of the year during which the employee or person accumulated the service required. If, in respect of an employee or a person referred to in section 143.3, this date is prior to the date the employee or person began contributing to this plan, that employee or person becomes qualified on 31 December of the year during which contribution to that plan began.

“143.14. If, on 31 December 2004, an employee simultaneously holds, or if, before 1 January 2005, an employee or a person simultaneously held, pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the total service credited under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel for the year the employee or person qualified for membership and for each year prior to that year during which the employee or person simultaneously held such employments, may not exceed one year.

Sections 15 and 17 of this Act, section 20.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and section 33.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply with respect to each year referred to in the first paragraph.

“143.15. Subject to section 143.24, the years and parts of a year of service referred to in section 143.14 that were credited to the employee or person before 1 January 2005 under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the years and parts of a year of service for which pension credit was granted under the latter Act, before the date on which the employee qualified for membership in this plan, must be credited under this plan in accordance with the second paragraph of section 22 and with section 23, as they read before 1 January 2005, on the day following the date on which the employee or person qualified for membership in this plan.

An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of the first paragraph. The second, third and fourth paragraphs and, where necessary, the fifth paragraph of section 143.4 apply.

The years and parts of a year of service for which pension credit was granted to an employee or person under the Act respecting the Government and Public Employees Retirement Plan after the date on which the employee or person qualified for membership under this plan, but before 1 January 2005, must be credited under this plan on an actuarially equivalent basis established in accordance with section 23, as it read before 1 January 2005, on the day following the date on which the employee or person qualified for membership in this plan.

“143.16. The years and parts of a year of service that were credited while an employee or a person held pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel after the date the employee or person qualified for membership in this plan must be credited under this plan, if the employee or person did not receive a refund of contributions, in proportion to the amount of contributions paid under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel over the amount of contributions that would have been withheld under this Act if service had been accumulated, for each of the years and parts of a year concerned, except those credited under sections 22 and 221.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or sections 36, 123 and 125 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as they read before 1 January 2005. The years and parts of a year of service are credited beginning with the most recent service.

The contributions that would have been withheld if the employee or person had been a member of this plan are, for the years prior to 1 January 2000, those determined under the first paragraph of section 42 by adding to each of the rates provided for in that paragraph, the additional contribution rate in force on 1 January 2005 applicable under the third paragraph of that section. With respect to the years after 31 December 1999 but prior to 1 January 2005, the contributions are determined under the first and second paragraphs of section 42 by adding to the contribution rate thus established, the additional contribution rate in force on 1 January 2005 applicable under the third paragraph of that section.

For the purposes of this section, contributions paid under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel include the amounts paid by the employee and the amounts from which the employee was exempt for the years and parts of a year concerned, but do not include contributions deducted in excess. These contributions and those that would have been withheld under this plan also include accrued interest, compounded annually, at the rates determined for each period in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan with respect to contributions paid under that Act and to those withheld under this Act, and under section 406 of the Act respecting the Pension Plan of Management Personnel and in Schedule VII to that Act with respect to contributions paid under that Act. Interest is computed from the midpoint of each year and part of a year concerned until 31 December 2004.

“143.17. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of the first paragraph of section 143.16. The amount required of the employee to pay the cost of redemption is equal to the contributions that would have been withheld in accordance with the second paragraph of that section. The additional contribution rate is that in force on the date the Commission receives the application for redemption.

The amount bears interest, compounded annually, at the rates determined for each period in the second paragraph of section 143.4. The interest accrues from the midpoint of each year and part of a year concerned until the date of the redemption proposal sent by the Commission. The third and fourth paragraphs of section 143.4 apply to the redemption referred to in this section.

“143.18. The second paragraph of section 6 and sections 14, 16 and 42 apply for each year and part of a year of service credited by reason of sections 143.16 and 143.17 that were subsequent to the year during which the employee or person qualified for membership in this plan and during which the employee or person held more than one pensionable employment simultaneously under this plan after the date of qualification for membership but before 1 January 2005.

“143.19. The Government may, by regulation, establish the procedures for the computation of the basic annual salary for the years 1988 to 1992 that must be considered when the total service credited is reduced under section 143.18.

“143.20. For the purposes of this division, in respect of the employee or person who qualified for membership in this plan before 1 January 2005, the Commission may, on 31 December 2004, offset the amount of contributions paid in excess under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel against, in order, the amounts that may be paid under section 143.17 and which may be reduced under the first paragraph of section 143.18, and the amounts that may be paid under the second paragraph of section 143.15. These amounts and contributions accrue with interest in accordance with the pension plan concerned until 31 December 2004. The Commission reimburses to the employee or person, in accordance with the pension plan concerned, any balance of contributions established on 31 December 2004, with interest at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or Schedule VIII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), depending on whether the balance of contributions is paid under this plan, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel. Sections 151, 218 and 219 of the Act respecting the Government and Public Employees Retirement Plan and sections 204, 205 and 406 of the Act respecting the Pension Plan of Management Personnel apply.

Sections 191 to 191.2 of the Act respecting the Government and Public Employees Retirement Plan apply, without an application being required, only to an employee who did not qualify for membership in this plan before 1 January 2005.

However, for the purposes of section 151 of the Act respecting the Government and Public Employees Retirement Plan, the application is deemed to have been received on 1 July 2006.

“143.21. Sections 135 to 136.1, as they read before 1 January 2005, apply, with the necessary modifications, to any sums to be transferred under sections 143.3 and 143.15.

Sums paid to the Caisse de dépôt et placement du Québec under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) with respect to the years and parts of a year of service credited to the employee under the first paragraph of section 143.16 are transferred to the consolidated revenue fund, except the employer’s contributions paid under sections 31 to 31.2 of the Act respecting the Government and Public Employees Retirement Plan or sections 44 to 46 of the Act respecting the Pension Plan of Management Personnel. Sections 135 to 136.1, as they read before 1 January 2005, apply to the sums transferred under this paragraph.

“DIVISION V

“SPECIAL PROVISIONS

“143.22. In respect of the employee or person to whom Divisions III and IV of this chapter both apply, Division III applies before Division IV if successive membership occurs before simultaneous membership. If successive membership occurs after simultaneous membership, only Division IV applies.

“143.23. A person qualified for membership in this plan under section 143.2 on 1 January 2005, who held pensionable employment under this plan and pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel in a non-simultaneous manner and who, on 31 December 2004, held pensionable employment under one of those two last plans, shall continue to be a member of the latter plan from 1 January 2005, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

The years and parts of a year of service credited under this plan and those for which pension credit was granted to the person referred to in the first paragraph who did not elect to become a member of this plan must be credited under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, in accordance with the first paragraph of section 143.5. The second and third paragraphs of this section apply.

If the person referred to in the first paragraph elects to become a member of this plan, membership begins on 1 January 2005. Section 143.4 applies on that date.

“143.24. A person qualified for membership in this plan under section 143.13 before 1 January 2005, who simultaneously held pensionable employment under this plan and pensionable employment under the

Government and Public Employees Retirement Plan or under the Pension Plan of Management Personnel and who, on 31 December 2004, held pensionable employment under only one of those plans, shall continue to be a member of the latter plan from the day following the date of qualification for membership in this plan, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

A person qualified for membership in this plan who simultaneously held pensionable employment under this plan and under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel and who, subsequently, but before 1 January 2005, held pensionable employment only under one of the latter two plans, is a member of that plan from the day following the date of qualification for membership in this plan for as long as the person held that employment or is once again a member of that plan if pensionable employment was again held under one of those two plans after the date of qualification but before 1 January 2005, unless the person elects to become a member of this plan by sending a notice to that effect to the Commission before 30 June 2006.

The years and parts of a year of service credited under this plan and those for which pension credit was granted to the person referred to in the first or second paragraph who did not elect to become a member of this plan must be credited under the Pension Plan of Management Personnel or the Government and Public Employees Retirement Plan in accordance with the first paragraph of section 143.5. However, they are credited on the last date on which the person once again began contributing only to one of those plans. The second and third paragraphs of section 143.5 apply.

If the person referred to in the first paragraph elects to become a member of this plan, membership begins from the day following the date on which the person qualified for membership under section 143.13. Sections 143.15 to 143.21 apply on that date.

“143.25. The employee referred to in the second paragraph of section 143.23 or the third paragraph of section 143.24 and who again holds pensionable employment under the first paragraph of section 6 after 31 December 2004 qualifies once again for membership in this plan on the first day that employment is held.

“143.26. For the purposes of this chapter, the actuarial assumptions and methods used to establish the actuarial value of the benefits are those determined in section 23, section 115.7 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 149 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read before 1 January 2005.

“143.27. Section 179 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) applies to an application for the review of a decision on years of service and pensionable salary, with respect to

the years and parts of a year of service credited or counted under this chapter to the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel.

“143.28. The employee qualified for membership in this plan, referred to in Division IV, and who, on 31 December 2004, was redeeming years of service under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Teachers Pension Plan (chapter R-11), the Act respecting the Civil Service Superannuation Plan (chapter R-12) or the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) may continue to pay the cost of the redemption under the conditions provided for in this Act. The years and parts of a year of service are then credited under this plan in accordance with section 143.15 of this Act in proportion, however, to the amounts paid, excluding interest, over the cost of redemption. However, the sums paid by the employee after the date on which those referred to in the first paragraph of section 143.21 are transferred to the consolidated revenue fund are deposited in that fund.

“143.29. The Government may, by regulation, determine special provisions applicable to an employee who, as of 1 January 2005, is a member of this plan and the Pension Plan of Certain Teachers successively or simultaneously, or to a person who, before that date, was a member of this plan and the Pension Plan of Certain Teachers successively or simultaneously. These provisions may be different from those of this Act, except those provided for under Chapter V.1, from those of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1), except those provided for under Chapter VI.1, and from those of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), except those provided for in Chapter VII.1 of Title I.

The Government may, by regulation, determine special provisions applicable to an employee or a person who, as of 1 January 2005, is a member of this plan and the Teachers Pension Plan or the Civil Service Superannuation Plan successively or simultaneously, or to a person who, before that date, was a member of this plan and the Teachers Pension Plan or the Civil Service Superannuation Plan successively or simultaneously, other than the employee or person referred to in section 8.8. These provisions may be different from those of this Act, except those provided for under Chapter V.1, from those of the Act respecting the Teachers Pension Plan (chapter R-11), except those provided for under Chapter V.1, from those of the Act respecting the Civil Service Superannuation Plan (chapter R-12), except those provided for under Division III.1, and from those of the Act respecting the Government and Public Employees Retirement Plan, except those provided for in Chapter VII.1 of Title I.

Regulations made under this section may have effect from 1 January 2005.”

58. Section 144 of the said Act is amended by adding the following at the end: “To that end, a person’s entitlements under this plan may not be assigned, encumbered, anticipated, given as security or waived. The fact of reducing the

benefits for the purpose of avoiding the revocation of registration of the plan does not constitute a waiver.

The first paragraph does not operate to prevent, to the extent that the plan provides for it, an assignment

(1) under an order, a judgment of a court of competent jurisdiction, or a written agreement on or after the breakdown of a marriage or civil union or of a situation similar to a conjugal relationship between an employee and the employee's spouse or former spouse, in settlement of rights arising out of the marriage or civil union or situation;

(2) made by the legal representative of a deceased employee, in settlement of a succession.”

59. The said Act is amended by inserting the following sections after section 147.4:

“**147.5.** Section 20, as it read on 31 December 2004, continues to apply in respect of the employee who agreed to a redemption proposal before 1 January 2005 and in whose respect the third paragraph of section 132.1 applies as of or after that date. The interest rate applicable to the redemption cost paid in instalments is the rate provided for in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

“**147.6.** Section 30 does not apply to an application for redemption received at the Commission before 31 December 2004 if Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) applied on the date of receipt.

“**147.7.** Section 102, as it read before 1 January 2005, continues to apply in the case of an employee or a pensioner who died before that date.

“**147.8.** Chapter V, as it read before 1 January 2005, continues to apply with respect to a pensioner referred to in that chapter who held pensionable employment under this plan or pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel on that date and who, on 1 January 2005, continues to hold that employment.

A pensioner who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel on 31 December 2004 or who held such employment before 1 January 2005 and who, at the time that employment ceased, was entitled to a pension under this plan is deemed, if the pensioner did not apply for benefits under this plan before again holding such employment, to retire in accordance with section 40 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) or section 59 of the Act respecting the Pension

Plan of Management Personnel (chapter R-12.1), unless the pensioner is entitled to a pension with actuarial reduction. In that case, the pensioner is deemed to retire on the first day such employment is again held.

When a pensioner is entitled to a refund of contributions under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel at the time pensionable employment ceases, the refund becomes payable on the first day on which such employment is again held despite sections 49 and 49.1 of the Act respecting the Government and Public Employees Retirement Plan or sections 71 and 72 of the Act respecting the Pension Plan of Management Personnel. The pensioner entitled to a deferred pension under the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel is a member of that plan as long as pensionable employment is again held under the plan.

“147.9. An employee who was redeeming years of service on 31 December 2004 under sections 25, 27, 29 to 33, 35, 37 or 40, as they read before 1 January 2005, continues to pay the cost of the redemption under conditions in force on that date, and sections 22, 23 and 39, as they read before 1 January 2005, continue to apply for the years redeemed.

“147.10. Additional employee contributions and the sums paid under the third paragraph of section 42 are not considered in the accounting of employee contributions.

The additional contribution rate provided for in the third paragraph of section 42 is equal to 1% from 1 January 2005 until a new rate is established by regulation.”

60. Schedule I to the said Act is amended by replacing “(Section 24)” in the heading by “(Section 35)” and “section 24” in the first line of the text by “section 35”.

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

61. Section 2 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by inserting “, as it read before 1 January 2005,” after “(chapter R-9.2)” in the fifth line of the second paragraph.

62. Section 18 of the said Act is amended

- (1) by striking out the second and third sentences of the first paragraph;
- (2) by striking out the third paragraph.

63. Section 34.1 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan

(chapter R-10) until the date of death, and at the rate determined in Schedule VII to that Act from the day following the date of death until the date the refund is paid” at the end.

64. Section 34.1.1 of the said Act is replaced by the following section:

“34.1.1. If a pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to sections 34.12 and 34.13. The same applies to an employee who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death, and at the rate determined in Schedule VII to that Act from the day following the date of death until the date the refund is paid.”

65. Section 34.2 of the said Act is amended by inserting “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date the application is received and at the rate determined in Schedule VII to that Act from the day following that date until the date the refund is paid,” after “contribution” in the third line of the first paragraph.

66. Section 34.3 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date the application is received and at the rate determined in Schedule VII to that Act from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

67. Section 34.7 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) until the date of death and at the rate determined in Schedule VII to that Act on the day following the date of death until the date the refund is paid” at the end.

68. Section 34.9 of the said Act is amended

(1) by inserting “retires after reaching the age of 65 and” after “the person” in the first line of the second paragraph;

(2) by inserting the following sentence after the first sentence of the second paragraph: “If the person retires before the age of 65, the annual value of the original pension paid is adjusted, taking into account the age of the person at the time of retirement according to the actuarial assumptions and

methods determined by regulation in accordance with section 53 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).”

69. Section 34.11 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedules VI and VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) depending on the period of application provided for in the relevant sections. The rate determined in Schedule VI cannot operate to reduce the amount of the refund below the amount of contributions originally paid”.

70. Section 34.12 of the said Act is amended by replacing “shall bear interest from that date, at the rate in force on the date of reimbursement, for every period during which no amount was paid as pension benefits” in the last three lines of the first paragraph by “, for every period during which no amount was paid as pension benefits, bear interest, compounded annually, at the rate determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the first day of the month following the death until the date the refund is paid”.

71. Section 34.13 of the said Act is amended by replacing the third paragraph by the following paragraph:

“The balance of the amount the person was required to pay for every period during which no amount was paid as pension credit in a given year or, as the case may be, during the period referred to in section 69 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) under section 36 of this Act bears interest, compounded annually, at the rate determined in Schedule VII to that Act from the first day of the month following the death until the date the refund is paid.”

72. Section 34.14 of the said Act is replaced by the following section:

“34.14. The interest payable under this division is compounded annually at the rates determined, for each period, in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) and at the rate determined in Schedule VII to that Act for the period of application provided for in the relevant sections.

The rate of interest determined in Schedule VII is the rate in force on the date the period of application provided for in the relevant sections begins, unless otherwise provided.”

73. Section 34.16 of the said Act is amended

(1) by striking out “, 115.7” in the fourth line;

(2) by replacing “sections 149 and” in the fifth line by “section”.

74. Section 41.8 of the said Act is amended

(1) by replacing “established under section 163” in the second line by “referred to in Division I of Chapter II of Title III”;

(2) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 6 by “the rules and procedures for computing the pension, and the conditions for applying those limits, rules and procedures”.

75. Section 59.1 of the said Act is amended by adding the following sentence at the end of the third paragraph: “The rate of interest determined in Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) applies on the day following the date on which the application is received at the Commission.”

76. Section 59.1.1 of the said Act is amended by replacing “mailed” in the sixth line of the first paragraph by “sent”.

77. Section 59.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provisions in this Act or the Act respecting the Government and Public Employees Retirement Plan (chapter R-10),” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may determine by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of a year redeemed, and the conditions governing the application of those limits, rules and procedures.”

78. The second paragraph of section 62 of the said Act is again enacted and therefore reads as follows:

“The provisions of this Act have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

**ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN**

79. Section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by striking out “section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” in the sixth, seventh and eighth lines of paragraph 2.

80. Section 4 of the said Act is amended by replacing “is an employee who is a member of the” in paragraph 8 by “is a member of the”.

81. The said Act is amended by inserting the following section after section 16.1:

“**16.2.** The pensionable salary of an employee who is released without pay for union activities is the salary paid by a body designated in Schedule II.1.

The body concerned must deduct the contributions from the pensionable salary it pays to the employee and must pay the employer’s contributory amount only on the part of the pensionable salary that exceeds the pensionable salary the employer would have paid if the employee had not been released without pay. The employer referred to in section 31 must pay the contributory amount that would have been paid if the employee had not been released without pay.”

82. Section 18.1 of the said Act is amended

(1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;

(2) by replacing “, without exceeding the salary required to arrive at the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;

(3) by adding the following paragraph at the end:

“For the purposes of the second paragraph, the pensionable salary must not exceed the result obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during that year.”

83. The said Act is amended by inserting the following section after section 18.1:

“**18.2.** For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 18.1 is excluded from this reference in respect of the years before 1 January 1992.”

84. The said Act is amended by inserting the following section after section 20.1:

“**20.2.** Where section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) applies, the service established under sections 19 and 20 is credited up to one year in excess of the service credited under the Pension Plan of Peace Officers in Correctional Services.

Where section 33 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) and section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services apply, the service established under sections 19 and 20 is credited up to one year in excess of the total service credited under sections 15 and 16 of the Act respecting the Pension Plan of Peace Officers in Correctional Services and sections 31 to 33.1 of the Act respecting the Pension Plan of Management Personnel.

The pensionable salary attached to pensionable employment under this plan is the salary determined in accordance with Division I of this chapter, multiplied by the service credited under the first or second paragraph over the service established under sections 19 and 20.”

85. Section 24 of the said Act is amended by replacing the sixth paragraph by the following paragraph:

“An employee who holds another pensionable employment under this plan, or who holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services during part of a period of absence without pay may not be credited with the days and parts of a day during which such employment is held.”

86. Section 24.0.2 of the said Act is amended

(1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Management Personnel” in the second line of the third paragraph;

(2) by inserting “or section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “Management Personnel” in the fifth line of the third paragraph.

87. Section 25 of the said Act is amended

(1) by striking out “established under section 14” in the fifth line of the second paragraph;

(2) by inserting the following paragraph after the second paragraph:

“For the purposes of the second paragraph, the limit provided for in section 18.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

88. Section 26 of the said Act is amended by striking out the third paragraph.

89. Section 28 of the said Act is amended

(1) by replacing “rate determined for each period by this Act” in the fifth line of the second paragraph by “the rates determined in Schedule VI”;

(2) by replacing “interest” in the last line of the third paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

90. Section 29 of the said Act is amended

(1) by replacing “or the Pension Plan of Management Personnel” in the second and third lines of the first paragraph by “, the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services”;

(2) by replacing “section 43.1 or section 89.4 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) or section 112 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” in the fifth, sixth, seventh and eight lines of the first paragraph by “or section 43.1 or section 89.4 of the Act respecting the Civil Service Superannuation Plan (chapter R-12)”.

91. Section 29.0.1 of the said Act is amended by replacing “employee’s salary” in the third line of the first paragraph by “pensionable salary the employee would have received”.

92. Section 36.0.1 of the said Act is amended by adding “in accordance with sections 18 and 20 or 20.1 or 20.2” at the end of the third paragraph.

93. Section 36.2 of the said Act is amended

(1) by inserting “Subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” at the beginning of the first paragraph;

(2) by replacing “all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “the years and parts of a year of service credited under this plan on an actuarially equivalent basis under Division III.3 of Chapter VI of Title I or in application of a transfer agreement entered into under section 158, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1)”.

94. Section 43.2 of the said Act is amended by inserting “, which amount is reduced, where applicable, by the amount established in accordance with the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “date of death” in the fifth line of the first paragraph.

95. Section 46 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VI until the date of

death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid” at the end.

96. Section 46.1 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act from” in the first and second lines of the fourth paragraph by “bears interest at the rate determined in Schedule VII from the day following”.

97. Section 46.2 of the said Act is replaced by the following section:

“46.2. If the pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to sections 58 and 59. The same rule applies to an employee who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid.”

98. Section 47 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

99. Section 49.1 of the said Act is amended by inserting “, the Pension Plan of Peace Officers in Correctional Services” after “this plan” in the third line of the first paragraph.

100. Section 50 of the said Act is amended by replacing the last sentence of the first paragraph by the following sentence: “However, if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the total amount of accumulated contributions exceeds the actuarial value of the benefits accrued.”

101. Section 53 of the said Act is amended

(1) by inserting “retires after reaching the age of 65 and” after “the employee” in the first line of the second paragraph;

(2) by adding the following sentence at the end: “If the employee retires before the age of 65, the annual value of the original pension paid is adjusted, taking into account the employee’s age at the time of retirement and the actuarial assumptions and methods determined by regulation.”

102. Section 55 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedules VI and VII

depending on the period of application provided for in the relevant sections. The rate determined in Schedule VI cannot operate to reduce the amount of the refund below the amount of contributions originally paid”.

103. Section 58 of the said Act is amended

(1) by inserting “and by any amount determined under the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “to be paid” in the eighth line of the first paragraph;

(2) by replacing “shall bear interest from that date, at the rate in force on the date of reimbursement for every period during which no amount was paid as pension benefits” in the last three lines of the first paragraph by “, for every period during which no amount was paid as pension benefits, bears interest, compounded annually, at the rate determined in Schedule VII from the first day of the month following the death until the date the refund is paid”.

104. Section 59 of the said Act is amended

(1) by replacing “with accrued interest to his spouse or, if he has no spouse, to his successors” in the third and fourth lines of the first paragraph by “to the employee’s spouse or, if the employee has no spouse, to the employee’s successors with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid”;

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

“The balance of the amount the employee had to pay 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 referred to in section 69, bears interest, compounded annually, at the rate determined in Schedule VII from the first day of the month following the date of death until the date the refund is paid.”

105. Section 59.1 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act,” in the first and second lines of the fourth paragraph by “bears interest, compounded annually, at the rate determined in Schedule VII”.

106. Section 59.2 of the said Act is amended by replacing “with interest accululated” in the next to last line by “with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

107. Section 59.5 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the fifth and sixth lines of the first paragraph by

“compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

108. Section 59.6 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the sixth and seventh lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

109. Section 59.6.0.1 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

110. Section 59.6.0.2 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

111. Section 60 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “employment under” in the third line of the first paragraph.

112. Section 73.7 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “employment under” in the ninth line of the first paragraph.

113. Section 74.2 of the said Act is amended by striking out “and subcategories” in the third line.

114. Section 75 of the said Act is amended

(1) by replacing “section 115.7” in the eleventh line of the first paragraph by “section 109.2, the second paragraph of section 109.3 and section 109.8 of this Act, and section 143.5, the second paragraph of section 143.8, sections 143.9 and 143.10, the second paragraph of section 143.23 and the third paragraph of section 143.24 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)”;

(2) by replacing “section 115.8” in the next to last line of the first paragraph by “sections 109.4 and 109.9 of this Act or Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services”.

115. Section 85.1 of the said Act is amended by inserting the following sentence after the first sentence of the fourth paragraph: “In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

116. Section 85.3 of the said Act is amended

(1) by inserting “, without taking the limit provided for in section 18.1 into account” after “salary” in the third line of the second paragraph;

(2) by replacing “interest” in the last line of the third paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

117. Section 85.4 of the said Act is amended by replacing “established pursuant to section 217” in the third line by “determined in Schedule VI”.

118. Section 85.5.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

119. Section 85.12 of the said Act is amended by replacing “Division IV of Chapter V” in the first line of the second paragraph by “Chapter V”.

120. Section 85.16 of the said Act is amended by replacing “Division IV of Chapter V” in the fourth line of the first paragraph and in the eighth line of the second paragraph by “Chapter V”.

121. Section 86 of the said Act is amended by striking out “or subcategory” in the third and last lines of the second paragraph.

122. Section 95 of the said Act is amended by replacing the first paragraph by the following paragraph:

“**95.** To be entitled to a pension credit, the employee must pay a sum determined in accordance with the tariff established by regulation. The tariff may vary with the employee’s age on the date the application is received at the Commission and the year of service covered by the pension credit.”

123. Section 101 of the said Act is amended

(1) by replacing “paragraph 3” in the fifth line of the first paragraph by “paragraph 1”;

(2) by inserting “pensionable” after “service and the” in the sixth line of the first paragraph;

(3) by inserting “pensionable” after “service and” in the third line of the second paragraph.

124. The said Act is amended by inserting the following divisions after section 109.1:

“DIVISION III.2

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

“109.2. Subject to section 109.3, the years and parts of a year of service credited to an employee or a person referred to in section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) under the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan or the Civil Service Superannuation Plan and the years and parts of a year of service for which pension credit was granted under this Act, the Act respecting the Teachers Pension Plan (chapter R-11) or the Act respecting the Civil Service Superannuation Plan (chapter R-12) must be credited under this plan on an actuarially equivalent basis established on the date, determined in accordance with that section 8.7 or 8.8, on which the employee’s or person’s membership in this plan ended, if the contributions have not been refunded.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plan, and referred to in the first paragraph, without exceeding the service credited or counted under that other plan. The second paragraph of section 35 applies.

When the years and parts of a year of service are credited to the employee under one of the pension plans referred to in the first paragraph, the total number of years of credited service under all of those plans is used for retirement eligibility purposes to establish the actuarial value of the benefits accrued under each plan.

The actuarial values of the benefits are established on the basis of actuarial assumptions and methods that are determined by regulation and which may vary with the pension plans and benefits concerned.

“109.3. The years and parts of a year of service credited under this plan to an employee referred to in section 109.2 and the years and parts of a year of service for which pension credit was granted under this plan and which were credited under the Pension Plan of Peace Officers in Correctional Services before 1 January 2005, under sections 22 and 23, as they read before 1 January 2005, and sections 143.3 and 143.4 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), must be credited or counted once again under this plan on the date, determined in accordance with section 8.7 or 8.8 of this Act, on which the employee’s membership in this plan ended, as though these sections 22, 23, 143.3 and 143.4 had not applied.

However, if an employee received a refund of contributions under section 115.9 as it read before 1 January 2005, the years and parts of a year of service are credited under this plan in proportion to the amount of the actuarial value of benefits accrued under this plan over the total amount of contributions accumulated under sections 50, 55, 218 and 219. The amounts are those used for the purposes of section 115.9.

The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.

“109.4. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 109.2 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

An employee referred to in section 109.3 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in that section.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

The amount to be paid by the employee bears interest, compounded annually, at the rates determined in Schedule VI from the date on which the actuarial values are established until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following the date the application is received until the date of the redemption proposal made by the Commission. The rate determined in Schedule VII is the rate in force on the date the application is received. However, for the purposes of the second paragraph, the interest rate determined in Schedule VII is computed from the date on which the Commission paid the refund instead of the date on which the actuarial values were established.

The amounts established under this section are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received

at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“109.5. The Commission shall refund with interest to a person who becomes subject to section 25 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) the amounts paid under section 115.8, as it read before 1 January 2005, in order to be credited with the years and parts of a year of service referred to in that section 25.

“109.6. The employee or person who becomes subject to section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) while redeeming service under that Act must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit, the service is credited under this plan in accordance with section 109.2, but in proportion to the sums paid, excluding interest, on the total redemption costs.

“109.7. The Commission shall refund to an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis, under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), any amount by which the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219 exceeds the amount of the actuarial value of the benefits accrued under that pension plan, if the total amount of those contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13.

The Commission shall transfer into a locked-in retirement account for an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, any amount by which the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 exceeds the amount of the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Correctional Services, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219.

“DIVISION III.3

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF THE SÛRETÉ DU QUÉBEC

“**109.8.** The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) may be credited under this plan on an actuarially equivalent basis. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and must not have received a refund of contributions or be a pensioner under that plan. However, the time limit does not apply if the employee simultaneously applies for benefits and for a transfer of that service under this plan.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited to the employee under the latter plan.

The actuarial values of the benefits are established on the date the transfer application is received at the Commission on the basis of actuarial assumptions and methods determined by regulation.

“**109.9.** An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 109.8 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.

The amount to be paid by the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VI from the date on which the actuarial values are established until the date the application for redemption is received at the Commission and at the rate determined in Schedule VII from the day following the date the application is received until the date of the redemption proposal made by the Commission.

The amounts established under the third paragraph are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“**109.10.** The Commission shall refund to an employee whose years and parts of a year of service credited under this plan have been transferred to

the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the total amount of the contributions accumulated with interest exceeds the amount of the actuarial value of the benefits accrued under that pension plan, if the total amount of the contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13.

The Commission shall transfer into a locked-in retirement account for an employee whose years and parts of a year of service credited under the pension plan of the Sûreté du Québec have been transferred to this plan on an actuarially equivalent basis any amount by which the actuarial value of the deferred pension accrued under this plan exceeds the amount of the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest.”

125. Section 114 of the said Act is repealed.

126. Section 114.1 of the said Act is amended by replacing “determined for each period by this Act. The interest accrues from the midpoint of each year” in the fourth and fifth lines of the second paragraph by “determined in Schedule VI from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date”.

127. Section 115.1 of the said Act is amended

(1) by replacing “established under section 14” in the third line of the second paragraph by “, without taking the limit provided for in section 18.1 into account,”;

(2) by replacing “interest” in the last line of the fourth paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application for redemption is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

128. Section 115.5 of the said Act is amended

(1) by replacing “increased by interest, compounded annually at the rates determined, for each period, by this Act,” in the fifth line of the first paragraph by “bearing interest”;

(2) by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

129. Sections 115.7 to 115.9 of the said Act are repealed.

130. Section 116 of the said Act is amended by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Management Personnel” in the sixth and eleventh lines of the first paragraph.

131. Section 117 of the said Act is amended by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Personnel” in the sixth line of the first paragraph.

132. Section 121 of the said Act is amended by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VI until the date the employee ceases to hold employment and at the rate determined in Schedule VII from the day following that date until the date the refund is paid”.

133. The said Act is amended by inserting the following section after section 122:

“**122.0.1.** If a pensioner under this plan is referred to in Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions provided for in that chapter apply.”

134. Section 124 of the said Act is amended by inserting “pensionable” after “average” in the second and third lines of the second paragraph.

135. Section 128.1 of the said Act is amended by replacing the second paragraph by the following paragraph:

“All sums bear interest from the midpoint of the year in which they were paid until the date of the transfer.”

136. The said Act is amended by inserting the following division after section 133.15:

“DIVISION V

“TRANSFER OF FUNDS

“**133.16.** With respect to the years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec and transferred in accordance with section 109.8, the Commission must deposit the actuarial value of the benefits accrued under that plan in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this plan. The actuarial values are those established under section 109.8.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with section 109.8 until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse into the funds and in the proportions determined under the second paragraph of section 130.

“133.17. With respect to the years and parts of a year of service credited to an employee under this plan and transferred to the pension plan of the Sûreté du Québec in accordance with that plan, the Commission must transfer the actuarial value of the benefits accrued under this plan to the consolidated revenue fund without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the pension plan of the Sûreté du Québec. The actuarial values are those established under section 109.8.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI from the date the application for transfer is received at the Commission in accordance with the pension plan of the Sûreté du Québec until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter IX of Title I.”

137. Section 134 of the said Act is amended

(1) by striking out subparagraph 4.3 of the first paragraph;

(2) by inserting the following subparagraph after subparagraph 9 of the first paragraph:

“(9.0.1) determine the actuarial assumptions and methods for the purposes of section 53;”;

(3) by striking out “and subcategories” in the second and third lines of subparagraph 9.2 of the first paragraph;

(4) by striking out “and subcategories” in the second line of subparagraph 11.3 of the first paragraph;

(5) by striking out “and subcategories” in the last line of subparagraph 11.3 of the first paragraph;

(6) by inserting the following subparagraph after subparagraph 11.3 of the first paragraph:

“(11.4) establish, for the purposes of section 95, the pension credit tariff, which may vary with the employee’s age on the date on which the application is received at the Commission and with the year of service covered by the pension credit;”;

(7) by inserting the following subparagraph after subparagraph 13.1 of the first paragraph:

“(13.2) determine the actuarial assumptions and methods used to establish the actuarial values of the benefits referred to in sections 109.2 and 109.8, which may vary with the pension plans and benefits concerned;”;

(8) by striking out subparagraph 14.1 of the first paragraph;

(9) by striking out subparagraph 22.1 of the first paragraph;

(10) by replacing “and the rules and procedures for computing the pension” in the second and third lines of subparagraph 22.2 of the first paragraph by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(11) by inserting the following subparagraph after subparagraph 22.3 of the first paragraph:

“(22.4) for the purposes of section 217 and for each period indicated, determine the rates of interest in Schedule VI, according to the rules and procedures established and the rates of return on certain categories of amounts referred to in section 127 and designated by the regulation, and the rate of interest in Schedule VII, according to a designated external index and the rules and procedures established;”.

138. Section 137 of the said Act is amended

(1) by replacing “, 85.3, 114.1, 115.2 and 115.8” in the first line of subparagraph 1 of the second paragraph by “and 85.3, the first paragraph of section 109.4 and sections 109.9, 114.1 and 115.2”;

(2) by replacing “, 130, 144, 147 and 150” in the fourth line of the third paragraph by “and 130, the first paragraph of section 138.3 and sections 138.8, 144 and 147”.

139. Section 138 of the said Act is amended by replacing “a vice-chairman” in the fifth line of the first paragraph by “two vice-chairmen”.

140. Section 139 of the said Act is amended by replacing “vice-chairman” in the first line by “vice-chairmen”.

141. Section 140 of the said Act is replaced by the following section:

“**140.** The chairman shall designate one of the vice-chairmen to step in if required. If the chairman is unable to act, the Minister shall designate a replacement.”

142. Section 141 of the said Act is amended by replacing “vice-chairman” in the first line by “vice-chairmen”.

143. Section 142 of the said Act is amended by replacing “vice-chairman” in the last line by “vice-chairmen”.

144. Section 144 of the said Act is amended by replacing “vice-chairman” in the second line of the first paragraph by “vice-chairmen”.

145. Section 145 of the said Act is amended by replacing “the vice-chairman” in the second line by “one of the vice-chairmen”.

146. Section 147.0.4 of the said Act is amended

(1) by replacing “; however, it applies to a decision concerning a person’s qualification for benefits under that plan” in the third and fourth lines of the last paragraph by “or the Pension Plan of Peace Officers in Correctional Services; however, it applies to a decision concerning a person’s qualification for membership in one of those plans”;

(2) by adding “if the pension plan of which the person should have been a member is the Government and Public Employees Retirement Plan” at the end of the fifth paragraph.

147. Section 151 of the said Act is amended

(1) by replacing “1 July” in the fourth line of the first paragraph by “the midpoint”;

(2) by replacing “in force on the date of payment” in the first line of the second paragraph by “determined in Schedule VII in force on the date of the payment unless another rate in that schedule already applies on that date, in which case that last rate continues to apply”;

(3) by replacing “and, as the case may be, of the sums paid for the redemption or transfer of service” in the sixth and seventh lines of the second paragraph by “deducted in excess in a year”;

(4) by striking out “the sixtieth day or, for the reimbursement of contributions deducted in excess in a year, during the period commencing after” in the eighth, ninth and tenth lines of the second paragraph.

148. Section 153 of the said Act is amended by replacing “does not bear interest until” in the second line by “bears interest at the rate determined in Schedule VII in force on the date of payment from”.

149. Section 158 of the said Act is amended by replacing “second paragraph of section 115.8” in the last line of the first paragraph by “fifth paragraph of section 109.4”.

150. Section 158.0.2 of the said Act is amended by striking out “at the rate fixed in Schedule VI” in paragraph 1.

151. Section 158.7 of the said Act is repealed.

152. Section 167 of the said Act is amended by replacing “vice-chairman” in the second line of the second paragraph by “vice-chairmen”.

153. Section 173.0.1 of the said Act is amended by replacing “vice-chairman, except where he replaces” in the first line by “vice-chairmen, except one replacing”.

154. Section 179 of the said Act is amended by replacing “of mailing of such decision” in the first and second lines of the second paragraph by “the decision is sent”.

155. Section 181 of the said Act is amended by replacing “mailed” in the second line by “sent”.

156. Section 191 of the said Act is amended by replacing the second paragraph by the following paragraphs:

“If, during any of those years, a person simultaneously held more than one pensionable employment under the same retirement plan, simultaneously held a pensionable employment under the plan created by this Act and under the Pension Plan of Management Personnel or simultaneously held a pensionable employment under one of those plans and under the Pension Plan of Peace Officers in Correctional Services, and if the person was a member of each plan in respect of such employments, the Commission shall, on the person’s application, reimburse the contributions deducted in excess with any interest accrued in accordance with the pension plan concerned. Sections 151, 218 and 219 of this Act and sections 204, 205 and 406 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply.

For the purpose of computing the interest accrued in accordance with the pension plan concerned, the rate of interest determined in Schedule VII to this Act or in Schedule VIII to the Act respecting the Pension Plan of Management Personnel applies from the day following the date the application is received at the Commission.”

157. Section 194 of the said Act is amended

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

(2) by adding the following sentence at the end of the second paragraph: “In the case of the Pension Plan of Peace Officers in Correctional Services, the exemption of 25% is established using the same proportion.”

158. Section 198 of the said Act is amended

(1) by striking out “or subcategory” in the third and fourth lines of the first paragraph;

(2) by striking out “or subcategory” in the third line of the second paragraph.

159. Section 203 of the said Act is amended by striking out “or subcategory” in the first and second lines of the first paragraph.

160. Section 208 of the said Act is amended by adding “or, if the person is a pensioner under the Pension Plan of Peace Officers in Correctional Services, the provisions of Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) apply” at the end.

161. Section 215.0.2 of the said Act is amended by replacing “Division IV of Chapter V” in the second line of the second paragraph by “Chapter V”.

162. Section 215.12 of the said Act is amended

(1) by striking out “or subcategory” in the second and fourth lines of the first paragraph;

(2) by striking out “and subcategories” in the first line of the second paragraph.

163. Section 215.13 of the said Act is amended by adding “, or following the application of sections 79.3 and 81.15 of the Act respecting labour standards (chapter N-1.1)” at the end of subparagraph 1 of the first paragraph.

164. Section 215.15 of the said Act is amended by striking out “or subcategory” in the last line.

165. Section 216.1 of the said Act is amended by replacing “the interest contemplated in section 217” in the next to last line of the third paragraph by “interest”.

166. Section 216.1.1 of the said Act is amended by replacing “has been mailed” in the fifth line of the first paragraph by “has been sent”.

167. Section 216.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may, by regulation, establish the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the

pension that relates to the years and parts of years redeemed, as well as the conditions governing the application of those limits, rules and procedures.”

168. Section 217 of the said Act is replaced by the following section:

“**217.** For the purposes of this Act and unless otherwise provided, the word “interest” used alone refers to interest compounded annually at the rates determined for each period in Schedule VI. The rates of interest in Schedule VI are determined, for each period indicated, according to the rules and procedures determined by regulation and the rates of return on certain categories of amounts referred to in section 127 and designated by that regulation.

The rates of interest in Schedule VII are determined, for each period indicated, according to the rules and procedures established by regulation and an external index designated by that regulation.

The applicable rate determined in Schedule VII is the rate in force on the date the period of application begins as provided in the relevant sections, unless otherwise provided.”

169. Section 218 of the said Act is amended by replacing the first sentence by the following sentence: “Contributions within the meaning of section 50 bear interest at the rates determined in Schedules VI and VII, according to the period during which they apply under the relevant sections.”

170. Section 219 of the said Act is amended by replacing “115.7” in the fourth line by “109.2, 109.8”.

171. Section 221.1 of the said Act is amended by adding the following sentence at the end: “In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at the Commission and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.”

172. The second paragraph of section 223.1 of the said Act is again enacted and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

173. Schedule I to the said Act, amended by Conseil du trésor decisions 200976 dated 24 April 2004 and 201230 dated 14 June 2004, is again amended

(1) by striking out “, in respect of employees who were holding an employment with the Institut before 23 June 1995” in the listing of “the Institut de recherches cliniques de Montréal” in paragraph 1;

(2) by inserting the following paragraph after paragraph 12:

“12.1. THE QUÉBEC SECRETARY GENERAL OF THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE”.

174. Schedules IV and V of the said Act are repealed.

175. Schedule VI to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON THE RATES OF RETURN ON CERTAIN FUNDS”;

(2) by replacing “as of 1 August 2003” by “1 August 2003 to 31 July 2004”;

(3) by adding “-0.19% as of 1 August 2004” at the end.

176. Schedule VII to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON AN EXTERNAL INDEX”;

(2) by adding the following at the end:

“4.60% 1 August 2002 to 31 July 2003

“3.50% 1 August 2003 to 31 July 2004

“4.01% as of 1 August 2004”.

ACT RESPECTING THE TEACHERS PENSION PLAN

177. Section 3 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing “is an employee covered by” in the first line of paragraph 3 by “is a member of”.

178. Section 5 of the said Act is amended by striking out the third paragraph.

179. Section 10.1.1 of the said Act is amended

(1) by replacing “the Comité de retraite or the Administrative Tribunal of Québec, as the case may be, has been mailed” in the fourth, fifth and sixth lines of the first paragraph by “the Comité de retraite or the arbitrator has been sent”;

(2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.

180. Section 10.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may, by regulation, establish the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, as well as the conditions governing the application of those limits, rules and procedures.”

181. Section 15.1 of the said Act is amended

(1) by inserting “for one year of service” after “teacher” in the first line of the first paragraph;

(2) by replacing “, without exceeding the salary required to arrive at the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;

(3) by adding the following paragraph at the end:

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the teacher during the year.”

182. The said Act is amended by inserting the following section after section 15.1:

“15.2. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 15.1 is excluded from this reference in respect of the years prior to 1 January 1992.”

183. Section 21 of the said Act is amended by adding the following paragraph at the end:

“With respect to the employee or person referred to in section 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the eligibility for a pension provided for in the third paragraph refers to the pension accrued under the Government and Public Employees Retirement Plan.”

184. Section 22 of the said Act is amended

(1) by striking out “established under section 11” in the fifth line of the second paragraph;

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

“For the purposes of the second paragraph, the limit provided for in section 15.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

185. Section 23 of the said Act is amended by replacing “by” in the fifth line of the second paragraph by “in Schedule VI to”.

186. Sections 27.1 to 27.3 of the said Act are repealed.

187. Section 28.4 of the said Act is amended by replacing “established pursuant to section 217 of” in the third line by “determined in Schedule VI to”.

188. Section 28.5.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

189. Section 28.5.6 of the said Act is amended

(1) by striking out “or subcategories” in the first line of the second paragraph;

(2) by striking out “and subcategory” in the fourth line of the second paragraph.

190. Section 28.5.9 of the said Act is amended by replacing “of premiums appearing in Schedule IV to” in the second and third lines of the first paragraph by “established under section 95 of”.

191. Section 28.6 of the said Act is amended

(1) by replacing “sections 32 and 33” in the fifth line of the first paragraph by “sections 40 and 41”;

(2) by replacing “section 32” in the third line of the second paragraph by “section 40”;

(3) by replacing “section 33” in the next to last line of the third paragraph by “section 41”.

192. Section 29.0.1 of the said Act is amended by replacing “teacher’s salary” in the second line of the first paragraph by “pensionable salary the teacher would have received”.

193. Section 73 of the said Act is amended

(1) by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 3.1 by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(2) by striking out paragraph 4.1.

194. The second paragraph of section 78.1 of the said Act is again enacted and therefore reads as follows:

“Sections 28, 32 and 51 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

195. The Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by inserting the following section after section 60.2:

“60.3. The pensionable salary of an officer who is released without pay for union activities is the salary paid to the officer by a body designated in Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

The body concerned must withhold the contributions from the pensionable salary it pays to such an officer and pay its employer’s contributory amount only on the part of the pensionable salary that exceeds the pensionable salary the employer would have paid if the officer had not been released without pay. The employer referred to in section 31 of the Act respecting the Government and Public Employees Retirement Plan must pay the contributory amount that would have been paid if the officer had not been released without pay.”

196. Section 62.1 of the said Act is amended

(1) by inserting “for one year of service” after “officer” in the second line of the first paragraph;

(2) by replacing “without exceeding the salary required to arrive at the limit referred to in the first paragraph” in the third and fourth lines of the second paragraph by “subject to the fourth paragraph”;

(3) by adding the following paragraph at the end:

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the officer during the year.”

197. The said Act is amended by inserting the following section after section 62.1:

“62.2. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 62.1 is excluded from this reference in respect of the years prior to 1 January 1992.”

198. Section 63.1.0.1 of the said Act is amended by replacing “section 63” in the first and sixth lines of the first paragraph and in the third line of the second paragraph by “section 63.1”.

199. Section 66.1 of the said Act is amended by adding the following paragraph at the end:

“With respect to the employee or person referred to in section 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the eligibility for a pension provided for in the third paragraph refers to the pension accrued under the Government and Public Employees Retirement Plan.”

200. Section 66.2 of the said Act is amended

(1) by striking out “established under section 51” in the fifth line of the second paragraph;

(2) by inserting the following paragraph at the end:

“For the purposes of the second paragraph, the limit provided for in section 62.1 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

201. Section 69.0.0.1 of the said Act is amended by replacing “officer’s salary” in the second line of the first paragraph by “pensionable salary the officer would have received”.

202. Sections 92 to 93.1 of the said Act are repealed.

203. Section 95 of the said Act is amended by inserting “pensionable” after “officer’s” in the second line of the third paragraph.

204. Section 96 of the said Act is amended by inserting “pensionable” after “That” in the fourth line of the fourth paragraph.

205. Section 99.8 of the said Act is amended by replacing “established under section 217 of” in the third line by “determined in Schedule VI to”.

206. Section 99.9.2 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

207. Section 99.17.1 of the said Act is amended

(1) by striking out “or subcategories” in the first line of the second paragraph;

(2) by striking out “and subcategory” in the fourth line of the second paragraph.

208. Section 99.17.4 of the said Act is amended by replacing “of premiums appearing in Schedule IV to” in the second and third lines of the first paragraph by “established under section 95 of”.

209. Section 109 of the said Act is amended by replacing “and the rules and procedures for computing the pension” in the second and third lines of paragraph 8.7 by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”.

210. Section 111.0.1.1 of the said Act is amended

(1) by replacing “the Comité de retraite or the Administrative Tribunal of Québec, as the case may be, has been mailed” in the fourth, fifth and sixth lines of the first paragraph by “the Comité de retraite or the arbitrator has been sent”;

(2) by replacing “Schedule VI” in the fourth line of the second paragraph by “Schedule VII”.

211. Section 111.0.2 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may establish by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, and the conditions governing the application of those limits, rules and procedures.”

212. The second paragraph of section 114.1 of the said Act is enacted once again and therefore reads as follows:

“Sections 56 and 84 have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

213. Section 2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by striking out “section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” in the seventh, eighth and ninth lines of paragraph 5.

214. Section 3 of the said Act is amended by inserting the following subparagraph 8 after subparagraph 8 of the first paragraph:

“(8.1) is a member of the Government and Public Employees Retirement Plan who is released, with or without pay, for union activities and who, while

so released, holds, with the corresponding classification, non-unionizable employment listed in Schedule I with a labour union or an association representing management personnel referred to in Schedule II.”

215. Section 9 of the said Act is amended by adding the following paragraph at the end:

“For the purposes of Division III, when the date on which membership ceases, determined under section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), is not the same as the date determined under this section, the latter date applies.”

216. Section 23 of the said Act is amended

- (1) by striking out “or subclasses” in the third line of the first paragraph;
- (2) by striking out the second sentence of the first paragraph;
- (3) by replacing “mailing date of any decision of the Commission concerning the employee” in the ninth and tenth lines of the first paragraph by “date any decision of the Commission concerning the employee was sent”;
- (4) by inserting the following paragraph after the fourth paragraph:

“An employee or a person who is a member of the Pension Plan of Peace Officers in Correctional Services ceases to be a member of that plan on the day before the day on which the employee or person becomes a member of a class of employees designated under the first paragraph. In that case, despite the second paragraph of section 6 and section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), the employee or person is a member of this plan from the day on which the employee or person becomes a member of such a class. The years and parts of a year of service credited under the Pension Plan of Peace Officers in Correctional Services and the years and parts of a year of service for which pension credit was granted under that Act must be credited under this plan on an actuarially equivalent basis established according to actuarial assumptions and methods that are determined by the Government and which may vary with the pension plans and benefits concerned.”

217. Section 30 of the said Act is amended

- (1) by inserting “for one year of service” after “employee” in the second line of the first paragraph;
- (2) by replacing “, without exceeding the salary required to arrive at the limit referred to in the first paragraph, equal” in the third and fourth lines of the second paragraph by “equal, subject to the fourth paragraph,”;
- (3) by adding the following paragraph at the end:

“For the purposes of the second paragraph, the pensionable salary must not exceed the amount obtained by multiplying the limit referred to in the first paragraph by the service credited to the employee during the year.”

218. The said Act is amended by inserting the following section after section 30:

“30.1. For the purposes of this Act, “pensionable salary” refers to the pensionable salary determined under this division. However, section 30 is excluded from this reference in respect of the years prior to 1 January 1992.”

219. The said Act is amended by inserting the following section after section 33:

“33.1. When section 17 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) applies, the service established under sections 31 and 32 is credited up to one year in excess of the service credited under the Pension Plan of Peace Officers in Correctional Services.

The pensionable salary attached to pensionable employment under this plan is the salary determined in accordance with Division I of this chapter, multiplied by the service credited under the first paragraph over the service established under sections 31 and 32.”

220. Section 38 of the said Act is amended by replacing the sixth paragraph by the following paragraph:

“An employee who holds another pensionable employment under this plan, or who holds pensionable employment under the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services during part of a period of absence without pay may not be credited with the days and parts of a day during which such employment is held.”

221. Section 39 of the said Act is amended

(1) by striking out “established under section 25” in the fifth line of the second paragraph;

(2) by inserting the following paragraph after the second paragraph:

“For the purposes of the second paragraph, the limit provided for in section 30 is not applicable to the pensionable salary used to establish the cost of redeeming a period of absence in progress before 1 January 1992.”

222. Section 40 of the said Act is amended by striking out the third paragraph.

223. Section 41 of the said Act is amended

(1) by replacing “or the Government and Public Employees Retirement Plan” in the second and third lines of the first paragraph by “, the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services”;

(2) by striking out “or section 112 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” in the seventh and eighth lines of the first paragraph.

224. Section 41.1 of the said Act is amended by replacing “employee’s salary” in the third line of the first paragraph by “pensionable salary the employee would have received”.

225. Section 53 of the said Act is amended by adding “or 33.1” at the end of the third paragraph.

226. Section 54 of the said Act is amended

(1) by inserting “Subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2),” at the beginning of the first paragraph;

(2) by replacing “of all the years and parts of a year of service credited under this plan on the basis of actuarially equivalent benefits” in the first, second and third lines of the second paragraph by “of the years and parts of a year of service credited under this plan on an actuarially equivalent basis under Division II.1 of Chapter VI or in application of a transfer agreement entered into under section 203, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 158 of the Act respecting the Government and Public Employees Retirement Plan”.

227. Section 64 of the said Act is amended by inserting “, which sum is reduced, where applicable, by the amount established in accordance with the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “date of death” in the fifth line of the first paragraph.

228. Section 67 of the said Act is amended by adding “, with interest, compounded annually, at the rates determined in Schedule VII until the date of death and at the rate determined in Schedule VIII from the day following the date of death until the date the refund is paid” at the end.

229. Section 68 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act from” in the first and second lines of the fourth paragraph by “bears interest at the rate determined in Schedule VIII from the day following”.

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

“69. If a pensioner who dies has no spouse entitled to a pension, the contributions are refunded to the employee’s successors, subject to section 79. The same rule applies to an employee who dies while eligible for a pension but who has no spouse entitled to a pension. However, in the latter case, the contributions are refunded with interest, compounded annually, at the rates determined in Schedule VII until the date of death and at the rate determined in Schedule VIII from the day following the date of death until the date the refund is paid.”

231. Section 70 of the said Act is amended by adding “with interest, compounded annually, at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid” at the end of the first sentence of the first paragraph.

232. Section 72 of the said Act is amended by inserting “, the Pension Plan of Peace Officers in Correctional Services” after “this plan” in the third line of the first paragraph.

233. Section 73 of the said Act is amended by replacing the last sentence by the following sentence: “However, if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the total accumulated contributions exceed the actuarial value of the benefits accrued.”

234. Section 75 of the said Act is amended

(1) by inserting “retires after reaching the age of 65 and” after “the employee” in the first line of the second paragraph;

(2) by adding the following sentence at the end: “If the employee retires before the age of 65, the annual value of the original pension paid is adjusted, taking into account the employee’s age at the time of retirement and the actuarial assumptions and methods determined by regulation.”

235. Section 77 of the said Act is amended by replacing “interest” in the first paragraph by “interest at the rates determined in Schedule VII and Schedule VIII depending on the period of application provided for in the relevant sections. The rate determined in Schedule VII cannot operate to reduce the amount of the refund below the amount of contributions originally paid.”

236. Section 79 of the said Act is amended

(1) by inserting “and by any amount established under the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “paid” in the seventh line of the first paragraph;

(2) by replacing “shall bear interest from that date, at the rate in force on the date of refund for every period during which no amount was paid as pension” in the last two lines of the first paragraph by “bears interest, compounded annually, at the rate determined in Schedule VIII from the first day of the month following the death until the date the refund is paid, for every period during which no amount was paid as pension benefits”.

237. Section 80 of the said Act is amended by replacing “bears interest, compounded annually, at the rates determined for each period by this Act” in the first and second lines of the fourth paragraph by “bears interest, compounded annually, at the rate determined in Schedule VIII”.

238. Section 84 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the date of the refund” in the fifth and sixth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

239. Section 85 of the said Act is amended by replacing “compounded annually at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the seventh and eighth lines of the first paragraph by “, compounded annually, at the rates determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

240. Section 86 of the said Act is amended by replacing “compounded annually at the rates determined for each period by this Act. The interest runs from the date of the refund” in the sixth, seventh and eighth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the date the refund is paid until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

241. Section 87 of the said Act is amended by replacing “compounded annually, at the rates determined for each period by this Act. The interest runs from the midpoint of each year” in the eighth and ninth lines of the first paragraph by “compounded annually, at the rates determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

242. Section 89 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “under” in the third line of the first paragraph.

243. Section 110 of the said Act is amended by inserting “the Pension Plan of Peace Officers in Correctional Services or” after “under” in the tenth line of the first paragraph.

244. Section 113 of the said Act is amended by striking out “and subclasses” in the third line.

245. Section 114 of the said Act is amended

(1) by replacing “the application of section 149” in the eighteenth and nineteenth lines of the first paragraph by “section 138.1, the second paragraph of section 138.2 and section 138.7 of this Act and section 143.5, the second paragraph of section 143.8, sections 143.9 and 143.10, the second paragraph of section 143.23 and the third paragraph of section 143.24 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)”;

(2) by replacing “section 150 or under the agreement concerned, as the case may be” in the last two lines of the first paragraph by “section 138.3 of this Act or Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services”.

246. Section 118 of the said Act is amended

(1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Retirement Plan” in the second line of the fourth paragraph;

(2) by inserting “or section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)” after “Retirement Plan” in the next to last line of the fourth paragraph.

247. Section 125 of the said Act is amended by adding the following sentence at the end: “In this last case, interest is compounded annually at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid”.

248. Section 126 of the said Act is amended by inserting the following sentence after the first sentence of the fourth paragraph: “In this last case, interest is compounded annually at the rates determined in Schedule VII until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid.”

249. Section 128 of the said Act is amended by replacing “for each period by this Act” in the fifth line of the second paragraph by “in Schedule VII”.

250. Section 130 of the said Act is amended by inserting “without taking the limit provided for in section 30 into account” after “salary” in the third line of the second paragraph.

251. Section 131 of the said Act is amended by replacing “established pursuant to section 203” in the second and third lines by “determined in Schedule VII”.

252. Section 134 of the said Act is amended by inserting “pensionable” after “deduction from the” in the first line of the first paragraph.

253. The said Act is amended by inserting the following divisions after section 138:

“DIVISION 1.2

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

“138.1. Subject to section 138.2, the years and parts of a year of service credited under the Pension Plan of Peace Officers in Correctional Services to an employee or a person referred to in section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and the years and parts of a year of service for which pension credit is granted under that Act must be credited under this plan on an actuarially equivalent basis established on the date, determined under that section 8.7 or 8.8, on which the employee’s or person’s membership in this plan ended, if the contributions have not been refunded.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plan referred to in the first paragraph, without exceeding the service credited or counted under that other plan. The second paragraph of section 51 applies.

The actuarial values of the benefits are established on the basis of actuarial assumptions and methods that are determined by regulation and which may vary with the pension plans and benefits concerned.

“138.2. The years and parts of a year of service credited under this plan and the years and parts of a year of service for which pension credit was granted under this plan to an employee referred to in section 138.1 and which were credited under the Pension Plan of Peace Officers in Correctional Services under sections 22 and 23, as they read before 1 January 2005, and sections 143.3 and 143.4 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), must be credited once again under this plan on the date, determined in accordance with section 8.7 of that Act, on which the employee’s membership in this plan ended, as though these sections 22, 23, 143.3 and 143.4 had not applied.

However, if an employee received a refund of contributions under section 151, as it read before 1 January 2005, the years and parts of a year of

service are credited under this plan in proportion to the amount of the actuarial value of benefits accrued under the Pension Plan of Peace Officers in Correctional Services over the total amount of contributions accumulated under sections 73, 77, 205 and 206, as they read before 1 January 2005. The amounts are those used for the purposes of section 151.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

“138.3. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 138.1 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

An employee referred to in section 138.2 may be credited with all or part of the years and parts of a year of service not credited under this plan by paying to the Commission an amount equal to the refund referred to in that section.

The years and parts of a year of service referred to in the first and second paragraphs are credited beginning with the most recent service.

The amount to be paid by the employee bears interest, compounded annually, at the rates determined in Schedule VII from the date on which the actuarial values are established until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following the date the application is received until the date of the redemption proposal made by the Commission. The rate determined in Schedule VIII is the rate in force on the date the application is received. However, for the purpose of the second paragraph, the interest rate determined in Schedule VIII is computed from the date on which the Commission paid the refund instead of the date on which the actuarial values were established.

The amounts established under this section are payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VIII on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“138.4. The Commission shall refund an employee or person who becomes subject to section 25 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) any amounts paid under section 150, as it read before 1 January 2005, to have credited the years and parts of a year of service referred to in that section 25, with interest.

“138.5. The employee or person who becomes subject to section 8.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) while redeeming service under that Act must pay the balance of the redemption costs within 30 days of receiving notice from the Commission to that effect. If the employee does not pay the balance within that time limit,

the service is credited under this plan in accordance with section 138.1, but in proportion to the sums paid, excluding interest, on the total redemption costs.

“138.6. The Commission shall reimburse to an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) any amount by which the total amount of the contributions accumulated with interest under sections 73, 77, 205, 206 and 406 exceeds the amount of the actuarial value of the benefits accrued to the employee under that pension plan, if the total amount of those contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

The Commission shall transfer into a locked-in retirement account for an employee whose years and parts of a year of service credited under this plan have been transferred to the Pension Plan of Peace Officers in Correctional Services, on an actuarially equivalent basis under section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services any amount by which the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan exceeds the amount of the actuarial value of the benefits accrued under the Pension Plan of Peace Officers in Correctional Services, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest.

“DIVISION I.3

“EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF THE SÛRETÉ DU QUÉBEC

“138.7. The years and parts of a year of service credited to an employee under the pension plan of the Sûreté du Québec (C.T. 181151 dated 18 August 1992) may be credited under this plan on an actuarially equivalent basis. The employee must no longer have been an employee for the purposes of the pension plan of the Sûreté du Québec for at least 210 days and must not have received a refund of contributions or be a pensioner under that plan. However, the time limit does not apply if the employee simultaneously submits an application for benefits and an application for a transfer under this plan.

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, without exceeding the service credited to the employee under that plan.

The actuarial values of the benefits are determined on the date the application for transfer is received at the Commission on the basis of actuarial assumptions and methods determined by regulation.

“138.8. An employee may be credited with all or part of the years and parts of a year of service not credited under this plan by reason of section 138.7 by paying to the Commission the difference between the actuarial values of the benefits resulting from those years and parts of a year of service.

The years and parts of a year of service referred to in the first paragraph are credited beginning with the most recent service.

The amount to be paid by the employee referred to in the first paragraph bears interest, compounded annually, at the rates determined for each period in Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) from the date on which the actuarial values are established until the date the application for redemption is received at the Commission and at the rate determined in Schedule VIII to that Act from the day following the date the application is received until the date of the redemption proposal made by the Commission.

The amount established under the third paragraph is payable either in a lump sum or in instalments over the period and at the times determined by the Commission. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VIII to the Act respecting the Government and Public Employees Retirement Plan in force on the date the application is received at the Commission and computed from the date on which the redemption proposal made by the Commission expires.

“138.9. The Commission shall refund to an employee whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the total amount of the contributions accumulated with interest exceeds the amount of the actuarial value of the benefits accrued to the employee under that pension plan, if the total amount of the contributions accumulated with interest is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).

The Commission shall transfer into a locked-in retirement account to an employee whose years and parts of a year of service credited under the pension plan of the Sûreté du Québec have been transferred to this plan, on an actuarially equivalent basis, any amount by which the actuarial value of the deferred pension accrued under this plan exceeds the amount of the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest.”

254. Section 144 of the said Act is amended by replacing “determined for each period by this Act. The interest runs from the midpoint of each year” in the sixth and seventh lines of the second paragraph by “determined in Schedule VII from the midpoint of each year until the date the application is received at the Commission and at the rate determined in Schedule VIII from the day following that date”.

255. Section 146 of the said Act is amended by replacing “established under section 25” in the third line of the second paragraph by “, without taking the limit provided for in section 30 into account”.

256. Sections 149 to 151 of the said Act are repealed.

257. Section 153 of the said Act is amended

(1) by inserting “or the Pension Plan of Peace Officers in Correctional Services” after “Retirement Plan” in the third line of the first paragraph;

(2) by inserting the following sentence at the end of the first paragraph: “If a pensioner under this plan is referred to in Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions provided for in that chapter apply.”

258. Section 157 of the said Act is amended by replacing “interest” in the last line of the second paragraph by “interest, compounded annually, at the rates determined in Schedule VII until the date the employee ceased to hold employment and at the rate determined in Schedule VIII from the day following that date until the date the refund is paid”.

259. Section 178 of the said Act is amended by replacing the second paragraph by the following paragraph:

“All sums bear interest from the midpoint of the year in which they were paid until the date of the transfer.”

260. The said Act is amended by inserting the following division after section 195:

“DIVISION V

“TRANSFER OF FUNDS

“**195.1.** With respect to the years and parts of a year of service credited to the employee under the pension plan of the Sûreté du Québec and transferred in accordance with section 138.7, the Commission must deposit the actuarial value of the benefits accrued under that plan in the Caisse de dépôt et placement du Québec without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under this Act. The actuarial values are those established under section 138.7.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VI to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) from the date the application for transfer is received at the Commission in accordance with section 138.7 until the date on which the sums are deposited in the Caisse de dépôt et placement du Québec. The sums are paid to the Caisse into the funds and in the proportions provided for in the second paragraph of section 180.

“195.2. With respect to the years and parts of a year of service credited to an employee under this plan and transferred to the pension plan of the Sûreté du Québec in accordance with that plan, the Commission must transfer the actuarial value of the benefits accrued under this plan to the consolidated revenue fund without, however, exceeding the actuarial value of the equivalent benefits to which the employee is entitled under the pension plan of the Sûreté du Québec. The actuarial values are those established under section 138.7.

The sums transferred under the first paragraph bear interest, compounded annually, at the rates determined in Schedule VII from the date the application for transfer is received at the Commission in accordance with the pension plan of the Sûreté du Québec until the date on which the sums are transferred to the consolidated revenue fund. The sums are taken out of the relevant funds of the Caisse de dépôt et placement du Québec according to the procedure for the payment of benefits contained in Division II of Chapter X.”

261. Section 196 of the said Act is amended

(1) by inserting the following subparagraph after subparagraph 7 of the first paragraph:

“(7.1) determine, for the purposes of section 75, the actuarial assumptions and methods;”;

(2) by striking out “and subclasses” in the second and third lines of subparagraph 9 of the first paragraph;

(3) by replacing “in section 149, which may vary according to the pension plans concerned” in the second and third lines of subparagraph 12 of the first paragraph by “in sections 138.1 and 138.7, which may vary with the pension plans and benefits concerned;”;

(4) by replacing “and the rules and procedures for computing the pension” in the second and third lines of subparagraph 22 of the first paragraph by “the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures”;

(5) by inserting the following subparagraph after subparagraph 23 of the first paragraph:

“(23.1) for the purposes of section 204 and for each period indicated, determine the rates of interest in Schedule VII, according to the rules and procedures established and the rates of return on certain classes of amounts referred to in section 177 and designated by the regulation, and the rate of interest in Schedule VIII according to a designated external index and the rules and procedures established;”.

262. Section 199 of the said Act is amended by replacing “the interest provided for in section 204” in the next to last line of the third paragraph by “interest”.

263. Section 200 of the said Act is amended by replacing “mailing” in the fourth line of the first paragraph by “sending”.

264. Section 201 of the said Act is amended

(1) by inserting “Despite any inconsistent provision of this Act,” at the beginning of the first paragraph;

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

“For the purposes of the first paragraph, the Government may establish by regulation the limit applicable to the pensionable salary for the purpose of establishing the cost of redemption, the limit applicable to the service that may be credited, the rules and procedures for computing that part of the pension that relates to the years and parts of years redeemed, and the conditions governing the application of those limits, rules and procedures.”

265. Section 203 of the said Act is amended by replacing “section 150” in the last line of the first paragraph by “section 138.2”.

266. Section 204 of the said Act is replaced by the following section:

“204. For the purposes of this Act and unless otherwise provided, the word “interest” used alone refers to interest compounded annually at the rates determined for each period in Schedule VII. The rates of interest in Schedule VII are determined, for each period indicated, according to the rules and procedures determined by regulation and the rates of return on certain classes of amounts referred to in section 177 and designated by that regulation.

The rates of interest in Schedule VIII are determined, for each period indicated, according to the rules and procedures established by regulation and an external index designated by that regulation.

The applicable rate determined in Schedule VIII is the rate in force on the date the period of application begins as provided in the relevant sections, unless otherwise provided.”

267. Section 205 of the said Act is amended by replacing the first sentence by the following sentence: “Contributions within the meaning of section 73 bear interest at the rates determined in Schedules VII and VIII, according to the period during which they apply as provided in the relevant sections.”

268. Section 206 of the said Act is amended by replacing “sections 149” in the fourth line by “sections 138.1, 138.7”.

269. Section 209 of the said Act is amended by replacing “mailing date of any decision of the Commission concerning the employee” in the fourth and fifth lines of the second paragraph by “date on which any decision of the Commission concerning the employee was sent”.

270. The second paragraph of section 211 of the said Act is enacted once again and therefore reads as follows:

“They have effect despite section 15 of the Constitution Act, 1982 (Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom).”

271. Schedule I to the said Act is amended by inserting “The following are considered non-unionizable employments:” after the heading of Division I “NON-UNIONIZABLE EMPLOYMENT”.

272. Schedule II to the said Act, amended by Conseil du trésor decisions 200976 dated 20 April 2004 and 201230 dated 14 June 2004, is again amended

(1) by striking out “, in respect of employees who were holding an employment with the Institut before 23 June 1995” in the listing of “the Institut de recherches cliniques de Montréal”;

(2) by inserting the following paragraph after paragraph 13:

“13.1. THE QUÉBEC SECRETARY GENERAL OF THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE”.

273. Schedule VII to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON THE RATES OF RETURN ON CERTAIN FUNDS”;

(2) by replacing “as of 1 August 2003” by “1 August 2003 to 31 July 2004”;

(3) by adding “-0.61% as of 1 August 2004” at the end.

274. Schedule VIII to the said Act is amended

(1) by replacing the heading by “INTEREST RATES BASED ON AN EXTERNAL INDEX”;

(2) by adding the following at the end:

“4.60% 1 August 2002 to 31 July 2003

“3.50% 1 August 2003 to 31 July 2004

“4.01% as of 1 August 2004”.

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

275. The contribution rate provided for in the first paragraph of section 42 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is 1% starting on 1 January 2004. The supplementary contribution rate provided for in the second paragraph of that section is 3% starting on 1 January 2004. These rates apply until new rates are determined by regulation.

276. A public servant who, on 31 December 2004, held employment within the Direction générale des services correctionnels of the Ministère de la Sécurité publique other than employment covered by the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre d'agents de la paix à l'exclusion des directeurs des établissements de détention (C.T. 170451 dated 11 April 1989) or the Directive concernant l'ensemble des conditions de travail des cadres intermédiaires oeuvrant en établissement de détention à titre de directeurs des établissements de détention (C.T. 170452 dated 11 April 1989), and their subsequent amendments, is a member of the Pension Plan of Peace Officers in Correctional Services from the date on which the public servant ceased to hold employment covered by those directives in a house of detention. The public servant is deemed to qualify for membership in that plan on 1 January 2005 and Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) applies.

277. Section 4.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), as it read on 31 December 2004, continues to apply until 31 December 2005 with respect to an employee covered by the second paragraph of that section who, on 31 December 2004, is a member of the staff of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1). An employee who elects to become a member of the Pension Plan of Peace Officers in Correctional Services is deemed to qualify for membership in that plan on 1 January 2005 and Chapter IX.1 of that Act applies.

278. Division III of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by

section 6, applies with respect to an absence without pay in progress on 1 January 2005. However, it does not apply to the part of the absence without pay that precedes that date.

279. A redemption proposal made by the Commission administrative des régimes de retraite et d'assurances after 2 November 2004 following an application to redeem a period of absence without pay having occurred while an employee held pensionable employment under the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) received by the Commission before 1 February 2005 must be based on the provisions of that Act as they read before 1 January 2005 or as they read on that date, whichever option is more favourable.

If a proposal not in accordance with the first paragraph has already been made by the Commission, the Commission must make a new proposal in accordance with that paragraph whether or not the first proposal has been accepted.

280. Chapters I and III of the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services, made by Order in Council 1842-88 dated 14 December 1988, the Regulation respecting the designation of classes or subclasses of employees and the determination of special provisions applicable to the employees of the Institut Pinel, made by Order in Council 1443-92 dated 30 September 1992 and Division XII of Chapter I of the Regulation under the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 1845-88 dated 14 December 1988, in force on 31 December 2004, continue to have effect until they are replaced or amended by regulations and orders in council made under the corresponding provisions of this Act.

However, for the purposes of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), section 109.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and section 138.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), the actuarial assumptions and methods used to establish the actuarial value of benefits are those determined in accordance with sections 23, 115.7 and 149 of those Acts, respectively, in force on 31 December 2004, with the following modifications:

(1) the retirement age is the employee's age on the date the employee ceases to be a member of the plan in accordance with section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in Correctional Services; and

(2) the pensionable salary is the best years' salary regardless of the plan under which the service is credited.

For the purposes of section 23 of the Act respecting the Pension Plan of Peace Officers in Correctional Services, the actuarial assumptions and methods used to establish the actuarial value of benefits are those determined under section 23 as it stood on 31 December 2004, with the following modification: if the expected retirement date is no more than five years after the date of qualification, the salaries that may be considered for the purpose of calculating the average pensionable salary are the pensionable salary for the qualification year, the projected salary for each subsequent year until the date of retirement and the pensionable salary for each of the years prior to the date of qualification, regardless of the plan under which the service is credited.

281. The first regulation made under paragraph 4 of section 1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 1, may have effect from 1 January 1992.

282. The first regulation made under section 107 or 143.19 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by sections 44 and 57, respectively, may have effect from 1 January 2005.

283. The first Order in Council made under section 23 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act, to the extent that it amends or replaces section 25 or 30 of Order in Council 960-2003 dated 17 September 2003, may have effect from that date.

284. The first regulation made under subparagraph 2.1 of the first paragraph of section 196 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act may have effect from 1 January 2005.

285. The first Order in Council made under paragraph 2 of section 2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) or paragraph 5 of section 2 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) after the coming into force of this Act may have effect from 1 January 1990 with respect to a person or member referred to in that section for the period during which the Commission administrative des régimes de retraite et d'assurances received contributions between 31 December 1989 and 1 January 2005.

286. The Regulation to amend the Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), made by Conseil du trésor decision 201440 dated 24 August 2004, has effect from 15 April 2001.

The Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), made by Conseil du trésor decision 197330 dated 27 November 2001, has effect from 1 January 2000.

287. The listing of the Association de l'enseignement du Nouveau-Québec in paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) has effect from 7 January 1980. The listing of the Syndicat de l'enseignement de l'Estrie, the Syndicat de l'enseignement de Louis-Hémon and the Syndicat de l'enseignement de la région de Laval in that paragraph has effect from 1 January 2000.

The listing of the Syndicat des travailleurs de l'enseignement secondaire des Basses-Laurentides (CSQ) and the listing of the Syndicat de l'enseignement des Vieilles-Forges in Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan have effect from 21 October 1997 and 1 March 1999, respectively.

The listing of the Syndicat des travailleurs de l'enseignement de l'Est du Québec in paragraph 1 of Schedule I to the Act respecting the Government and Public Employees Retirement Plan and in paragraph 1 of Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) has effect from 1 February 2003.

288. Paragraph 1 of section 173 has effect from 1 July 1973.

Paragraph 1 of section 179 and paragraph 1 of section 210 have effect from 1 January 1995.

Paragraph 1 of section 272 has effect from 1 January 2001.

Sections 4, 5, 8, 37 and 38, paragraph 8 of section 47, section 51, paragraph 2 of section 74, sections 77, 82, 83, 87 and 91, paragraph 1 of section 116, paragraphs 2 and 3 of section 123, paragraph 1 of section 127, section 134, paragraph 10 of section 137, paragraph 1 of section 157, sections 167, 180 to 182, 184 and 192, paragraph 1 of section 193, sections 196, 197, 200, 201, 209, 211, 217, 218, 221, 224, 250 and 255, paragraph 4 of section 261 and sections 264 and 271 have effect from 1 July 2002.

Paragraph 2 of section 173 and paragraph 2 of section 272 have effect from 23 December 2003.

Sections 81 and 195 have effect from 1 January 2004.

289. For the purposes of an application for a redemption received by the Commission administrative des régimes de retraite et d'assurances between 31 December 2004 and 1 June 2005 under sections 26, 34, 40 and 41 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), enacted by section 6, or under section 109.4 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10), enacted by section 124, a reference to Schedule VII to the latter Act is a reference to Schedule VI to that Act. From 1 June 2005, if the date Schedule VII begins to apply is prior to that date, the rate determined in Schedule VII in force on 1 June 2005 applies.

For the purposes of an application for redemption received by the Commission between 31 December 2004 and 1 June 2005 under section 138.3 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), enacted by section 253, a reference to Schedule VIII of the latter Act is a reference to Schedule VII of that Act. From 1 June 2005, if the date Schedule VIII begins to apply is prior to that date, the rate determined in that Schedule VIII in force on 1 June 2005 applies.

290. This Act comes into force on 1 January 2005.

However, sections 20, 22 and 23, paragraph 2 of section 25, sections 27, 28 and 30, paragraph 1 of section 31, sections 64 to 67, 69 to 72, 89, 95, 97, 98 and 102, paragraph 2 of section 103, sections 104 to 110 and 115, paragraph 2 of section 116, section 126, paragraph 2 of section 127, and sections 128, 132, 135, 147, 148, 150, 156, 165, 168, 169 and 171 come into force on 1 June 2005. In those cases, if the date Schedule VII to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) begins to apply under those sections is prior to 1 June 2005, the rate determined in that Schedule in force on that date applies.

Sections 228 to 231 and 235, paragraph 2 of section 236, and sections 237 to 241, 247, 248, 254, 258, 259, 262, 266 and 267 come into force on 1 June 2005. In those cases, if the date Schedule VIII to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) begins to apply under those sections is prior to 1 June 2005, the rate determined in that Schedule in force on that date applies.

Section 6 to the extent that it enacts subdivision 4 of Division IV of Chapter II of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2), paragraph 3 of section 47, section 124 to the extent that it enacts Division III.3 of Chapter VI of Title I of the Act respecting the Government and Public Employees Retirement Plan, section 136, paragraph 7 of section 137, section 253 to the extent that it enacts Division I.3 of Chapter VI of the Act respecting the Pension Plan of Management Personnel, section 260 and paragraph 3 of section 261 of this Act, come into force on the date or dates to be set by the Government.

