



NATIONAL ASSEMBLY

SECOND SESSION

THIRTY-FIFTH LEGISLATURE

Bill 73
(1996, chapter 53)

**An Act respecting the Commission
administrative des régimes de retraite et
d'assurances and amending various legislative
provisions as regards pension plans**

**Introduced 14 November 1996
Passage in principle 26 November 1996
Passage 13 December 1996
Assented to 16 December 1996**

**Québec Official Publisher
1996**

EXPLANATORY NOTES

The object of this bill is to give effect to negotiations between the Government, the major unions and the principal associations of the managerial personnel.

The bill amends the Act respecting the Government and Public Employees Retirement Plan to provide new methods for financing the administrative expenses of the Commission administrative des régimes de retraite et d'assurances in respect of the pension plans it administers. To that effect, the bill provides, in particular, that the administrative expenses of the Commission will, in future, be shared between the parties as regards certain pension plans.

Additional powers are conferred on the pension committee of the Commission to reflect the changes introduced in the financing rules of the Commission. A new pension committee is established to represent non-unionizable employees who are members of the Government and Public Employees Retirement Plan.

The bill amends the Act respecting the Government and Public Employees Retirement Plan to enable the Government to prescribe special provisions applicable to non-unionizable employees who are members of that plan.

The bill also amends the Act respecting the Pension Plan of Peace Officers in Correctional Services, in particular to harmonize certain provisions of that plan with the rules resulting from the federal reform of the fiscal incentive for retirement savings.

Lastly, the bill contains technical or consequential amendments to facilitate the administration of the pension plans.

LEGISLATION AMENDED BY THIS BILL :

- Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1);
- Police Act (R.S.Q., chapter P-13);
- 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);
- Courts of Justice Act (R.S.Q., chapter T-16);
- Act to amend pension plans and various legislation (1983, chapter 24).

Bill 73

AN ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES AND AMENDING VARIOUS LEGISLATIVE PROVISIONS AS REGARDS PENSION PLANS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN
CORRECTIONAL SERVICES

1. Section 42 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2) is amended

(1) by replacing subparagraphs 1, 2 and 3 of the first paragraph by the following subparagraphs :

“(1) 7.85%, up to that part of the pensionable salary which does not exceed the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9);

“(2) 9.65% of that part of the pensionable salary which exceeds the maximum pensionable earnings.”;

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

“However, the employer shall, in respect of an employee referred to in section 5, make an annual deduction equal to 9% of the pensionable salary paid to the employee by the employer.

The first and the second paragraphs apply only within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

2. Section 44 of the said Act is amended by replacing subparagraph 5 of the first paragraph by the following subparagraph :

“(5) is totally and permanently disabled within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);”.

3. Section 45 of the said Act is amended by replacing paragraph 2 by the following paragraph :

“(2) the amount obtained by multiplying the average pensionable salary by 2% per year of service credited after 31 December 1991.”

4. The said Act is amended by inserting, after section 45, the following section :

“**45.1.** If the employee is under 65 years of age, the annual amount of pension is increased by an amount equal to 0.1875% of the employee’s average pensionable salary per year of service credited after 31 December 1991.”

5. Section 46 of the said Act is amended by inserting the words “and section 45.1” after the words “section 45” in the first line of the second paragraph.

6. Section 51 of the said Act, amended by section 10 of chapter 70 of the statutes of 1995, is again amended

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

“**51.** From the month following the pensioner’s sixty-fifth birthday or, as the case may be, from the month following the date on which the employee retires, if that date is after his sixty-fifth birthday, the pension is reduced as follows :

(1) for that part of the pension pertaining to the years of service credited before 1 January 1992, by the amount obtained by multiplying

(a) 0.78125% ;

(b) the number of years of service credited between 31 December 1965 and 1 January 1992 but, in the case of the death of the person referred to in section 57, up to the number of years of service used in computing the spouse’s and the child’s pensions ; and

(c) that part of the average pensionable salary which does not exceed the average maximum pensionable earnings, within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), in respect of all such last years of service as are needed to attain a sum of five corresponding contributory periods or, if the sum is less than five, in respect of all the years ;

(2) for that part of the pension pertaining to the years of service credited after 31 December 1991, by the amount obtained by adding the following amounts :

(a) the amount obtained by multiplying

i. 0.5% ;

ii. the number of years of service credited after 31 December 1991 but, in the case of the death of the person referred to in section 57, up to the number of years of service used in computing the spouse's and the child's pensions; and

iii. that part of the average pensionable salary which does not exceed the average maximum pensionable earnings, within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), in respect of all such last years of service as are needed to attain a sum of five corresponding contributory periods or, if the sum is less than five, in respect of all the years; and

(b) the amount added to the pension under section 45.1, taking into account the index adjustment that applied thereto.”;

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

“Where the pension is reduced under section 56.1, the amount obtained under subparagraph 1 and the amount obtained under subparagraph *a* of subparagraph 2 of the first paragraph are reduced by 2%.”

7. The said Act is amended by inserting, after section 52, the following subdivision:

“§ 2.1 — *Maximum benefits*

“**52.1.** Pension amounts computed under subdivision 2 of this division shall not exceed the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

8. The said Act is amended by inserting, after section 56, the following section:

“**56.1.** The employee may, in applying for a pension, elect to receive a pension with a 2% reduction for the duration of the payment in order to enable his spouse to receive, instead of the pension provided for in section 56, a pension equal to 60% of the reduced pension to which the employee will be entitled. The employee who is entitled to a deferred pension may also make that election within the 90 days preceding the date of his sixty-fifth birthday. However, the 2% reduction does not apply to the amount added, where applicable, to the annual amount of pension pursuant to section 45.1.

The election becomes irrevocable as soon as payment of the employee's pension begins, even where no spouse is entitled to a pension.”

9. Section 63 of the said Act is amended by replacing paragraph 2 by the following paragraph:

“(2) from the time the employee is totally and permanently disabled within the meaning of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);”.

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

“DIVISION III.1

“ADDITIONAL BENEFIT

“66.1. The persons who belong to a category or subcategory determined by regulation are entitled to an additional benefit which shall be granted according to the rules, terms and conditions prescribed in the regulation, which may vary according to the category or subcategory to which the person belongs. The additional benefit shall be established in the manner prescribed in the regulation.

“66.2. The actuarial value of the additional benefits granted under section 66.1 shall be financed by the sum of the following amounts :

(1) the amount resulting from the increase of the employer contribution under section 145 ;

(2) the amount equal to the difference between the amounts provided for in the following subparagraphs :

(a) the amount of contributions paid by the employees and the employer contributions during the period extending from 1 January 1988 to 31 December 1991 ;

(b) the amount of contributions which would, during the same period, have been paid by the employees and by the employer had the rate of contribution been fixed in light of the actuarial valuation of the plan as it stands on 31 December 1987.

The amount obtained pursuant to the first paragraph bears interest, compounded annually, and computed according to the rate of return obtained at the Caisse de dépôt et placement du Québec by the fund of the employees who may be unionized and who are members of the Government and Public Employees Retirement Plan. For the purpose of computing the interest, the amounts referred to in subparagraphs 1 and 2 of the first paragraph shall be established annually and are deemed to be received at the midpoint of each year.

“66.3. A regulation under this division may have effect 12 months or less before its adoption.”

11. Section 75 of the said Act is amended by inserting the words “and additional benefit” after the word “pension” in the first line of subparagraph 1 of the first paragraph.

12. Section 82 of the said Act is amended by inserting the words “and the additional benefit” after the word “pension” in subparagraph 1 of the first paragraph.

13. Section 130 of the said Act is amended

(1) by striking out paragraph 4;

(2) by inserting, after paragraph 7, the following paragraph :

“(7.1) determine, for the purposes of section 66.1, the categories or subcategories to which persons must belong in order to be entitled to an additional benefit, and the rules, terms and conditions governing the establishment and payment of the benefit, which may vary according to the category or subcategory;”;

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

“(12) set up review committees for the purposes of section 141.”

14. Section 134 of the said Act is amended by replacing the words “granted each year by Parliament” in the third line of the second paragraph by the words “paid in accordance with section 158.5 or, where applicable, with section 158.6 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

15. Section 60 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by adding, at the end of subparagraph 1 of the first paragraph, the words “and the additional benefit under the Pension Plan of Peace Officers in Correctional Services”.

16. Section 67 of the said Act is amended by inserting the words “and the additional benefit” after the word “pension” in the first line of subparagraph 2 of the first paragraph.

17. Section 134 of the said Act, amended by section 13 of chapter 46 of the statutes of 1995 and by section 36 of chapter 70 of the statutes of 1995, is again amended

(1) by inserting the words “referred to in section 164” after the words “Comité de retraite” in the second line;

(2) by replacing the figure “147.1” in the first line of paragraph 22.1 by the figure “158.7”;

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

“For the purposes of the consultation provided for in the first paragraph, draft regulations must be submitted to the Comité de retraite at least 30 days before they are adopted, together with a report describing their effects.”

18. Section 137 of the said Act, amended by section 14 of chapter 46 of the statutes of 1995, is again amended

(1) by inserting the words “referred to in section 164” after the words “Comité de retraite” in the first line of the second paragraph;

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

“The Commission may carry out, in the case of the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the pension or retirement plans referred to in sections 9, 10 and 10.0.1 of this Act and the Pension Plan of Certain Teachers, only the studies that concern the administration of those plans. However, it may carry out any study requested jointly by the parties negotiating the conditions of employment of the employees to whom those plans apply or by the associations representing the non-unionizable employees referred to in Title IV.0.1 and the Government.”

19. The said Act is amended by inserting, after section 137, the following sections:

“**137.0.1.** The Commission may appear before the courts as plaintiff or as defendant.

Articles 94, 94.2 and 94.5 to 94.10 of the Code of Civil Procedure apply to the Commission.

“**137.0.2.** The Commission may, by regulation, adopt rules for the conduct of its affairs. The regulation must be submitted to the Government for approval.”

20. Section 138 of the said Act is replaced by the following section:

“**138.** The Commission is under the direction of a chairman appointed by the Government for a period of not over five years after consultation with the unions and associations mentioned in section 164 and with the associations represented on the Comité de retraite referred to in section 173.1. The Government shall also appoint a vice-chairman for a period of not over five years to assist the chairman in the performance of his duties.

In addition to assuming the direction of the Commission and the supervision of its personnel, the chairman shall see to it that the decisions of the pension committees referred to in sections 164 and 173.1 are carried out.”

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

22. Section 140 of the said Act, amended by section 15 of chapter 46 of the statutes of 1995, is replaced by the following section :

“**140.** If the chairman is absent or unable to act, the vice-chairman shall replace him.”

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

24. Section 142 of the said Act is amended by replacing the word “vice-chairmen” in the third line by the word “vice-chairman”.

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

26. Section 145 of the said Act is amended by replacing the words “one of the vice-chairman” in the second and third lines by the words “the vice-chairman”.

27. Section 147.1 of the said Act, amended by section 37 of chapter 70 of the statutes of 1995, is repealed.

28. The said Act is amended by inserting, after section 158, the following division :

“DIVISION II.1

“FINANCIAL PROVISIONS

“**158.1.** The Government shall determine the total amount of the annual budget of the Commission. It shall also determine, in accordance with an applicable agreement, if any, the portion of that amount that may be attributed to the Government and Public Employees Retirement Plan in respect of employees who may be unionized, the portion that may be attributed to such plan in respect of non-unionizable employees referred to in Title IV.0.1 and the portion that may be attributed to the other pension plans administered by the Commission.

“**158.2.** The Government may make regulations prescribing rules and procedures for the establishment of the annual budget of the Commission.

“**158.3.** The administrative expenses of the Government and Public Employees Retirement Plan in respect of employees who may be unionized shall be paid, from 1 April 1996, in equal portions out of the employees’ contribution fund of the Caisse de dépôt et placement du Québec and out of the portion of the amount referred to in section 158.8 pertaining to the administrative expenses of that plan for those employees and the consolidated

revenue fund. The sums taken out of the consolidated revenue fund shall be added to the Government employer's contribution entered in the non-budgetary pension plans account appearing in its financial statements in respect of that plan and shall be deducted from that account.

“158.4. The administrative expenses of the Government and Public Employees Retirement Plan in respect of non-unionizable employees referred to in Title IV.0.1 shall be paid, from 1 April 1996, in equal portions out of the employees' contribution fund of the Caisse de dépôt et placement du Québec and out of the portion of the amount referred to in section 158.8 pertaining to the administrative expenses of that plan for those employees and the consolidated revenue fund. The sums taken out of the consolidated revenue fund shall be added to the Government employer's contribution entered in the non-budgetary pension plans account appearing in its financial statements in respect of that plan and shall be deducted from that account.

“158.5. The administrative expenses of the pension plans administered by the Commission, except those referred to in sections 158.3 and 158.4, shall be paid out of that part of the amount determined under section 158.8 which pertains to the administrative expenses of such plans and out of the consolidated revenue fund. The sums taken out of the consolidated revenue fund shall be added, in the manner determined by the Government, to the Government employer's contribution entered in the non-budgetary pension plans account appearing in its financial statements in respect of those plans and shall be deducted from that account.

Notwithstanding the first paragraph, the administrative expenses of the Pension Plan of Elected Municipal Officers shall continue to be paid in accordance with section 81 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3).

“158.6. Notwithstanding section 158.5, the administrative expenses of the pension plans determined by regulation shall be borne by those plans to the extent and in the manner determined by that regulation.

“158.7. The Government may, by regulation, provide for the recovery by the Commission of certain administrative expenses and certain other expenses incurred by the Commission in connection with applications concerning pension plans administered by the Commission or pension plans payment of the benefits of which is a responsibility of the Commission, submitted in connection with family mediation proceedings or proceedings for the partition or transfer between spouses of benefits accrued under a pension plan. The Government may also provide that such expenses, if not paid on the date specified in the regulation, bear interest computed in the manner prescribed in the regulation and at the rates fixed in Schedule VI.

“158.8. The employers and government bodies which, as employers, must pay contributions under the Act respecting the Pension Plan of Certain Teachers, the Act respecting the Pension Plan of Peace Officers in Correctional

Services, the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan must also pay, at the same time as they remit their employees' contributions, an amount for the payment of the administrative expenses of the plans. That amount shall correspond to a percentage of the contributions that the Government determines by regulation, and may vary from year to year.

“158.9. The Government may, on the terms and conditions it determines,

- (1) authorize the Commission to contract loans by notes, bonds or otherwise ;
- (2) secure the payment in capital and interest of any loan contracted by the Commission and any of its obligations ;
- (3) authorize the Minister of Finance to advance to the Commission any amount considered necessary to meet its obligations or to exercise its functions and powers.

The sums required for the purposes of subparagraphs 2 and 3 shall be taken out of the consolidated revenue fund.

“158.10. The Commission may not make payments or assume obligations, except those provided for in section 158.9, for an amount that exceeds, in the same fiscal year, the sums at its disposal for the year in which the payments are made or the obligations are assumed.

This section shall not operate to prevent the Commission from making commitments for more than one fiscal year.

“158.11. The Commission may invest the sums at its disposal for its administration under this division

- (1) in demand deposits or term deposits of less than one year with the Caisse de dépôt et placement du Québec, a bank or a savings and credit union ;
- (2) in securities for a term of less than one year issued or guaranteed by the Government of Québec or of Canada.

“158.12. The sums paid under this division shall be paid to the Commission and allocated, together with its other revenues, to the administrative fund it establishes for that purpose.

“158.13. Government regulations under sections 158.2, 158.7 and 158.8 shall be made after the Commission has consulted with the pension committees referred to in sections 164 and 173.1. For the purposes of the consultation, the draft regulations must be submitted to the committees at least 30 days before they are adopted.

Those regulations and the regulation made under section 158.6 may have effect 12 months or less before they are adopted.”

29. The heading of Chapter II of Title III of the said Act is replaced by the following heading :

“PENSION COMMITTEES”.

30. Section 163 of the said Act is replaced by the following section :

“**163.** Two pension committees are hereby established within the Commission.”

31. The said Act is amended by inserting, after section 163, the following :

“DIVISION I

“PENSION COMMITTEE OF THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN FOR EMPLOYEES WHO MAY BE UNIONIZED, OF THE TEACHERS PENSION PLAN, OF THE CIVIL SERVICE SUPERANNUATION PLAN, OF THE PLANS ESTABLISHED UNDER SECTIONS 9, 10 AND 10.0.1 OF THIS ACT AND OF THE PENSION PLAN OF CERTAIN TEACHERS”.

32. Section 164 of the said Act is amended by striking out the words “a member is chosen from among the non-unionized or supervisory personnel and” in the third and fourth lines.

33. Section 165 of the said Act is amended

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

“(2) approving the budget of the Commission pertaining to the administration of the Government and Public Employees Retirement Plan in respect of employees who may be unionized ;

“(2.1) establishing, jointly with the Caisse de dépôt et placement du Québec, an investment policy in respect of funds derived from contributions paid by those of such employees to whom that plan applies ;”;

(2) by inserting, after paragraph 4, the following paragraphs :

“(4.1) approving the plan of action of the Commission for the Government and Public Employees Retirement Plan in respect of employees who may be unionized ;

“(4.2) determining the services that the Commission may provide under that plan in respect of such employees to the extent that the administrative expenses of the plan in their respect are not affected ;

“(4.3) requiring from the Commission studies concerning the administration of that plan in respect of such employees and the administration of the other pension plans referred to in paragraph 1;”.

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

35. Section 170 of the said Act is replaced by the following section :

“**170.** The secretary of the Commission is by virtue of his office the secretary of the committee. He is also the secretary of the audit committee established under sections 173.0.2 and 173.5.”

36. Section 173 of the said Act is amended

(1) by replacing the figure “2” in the second line of the first paragraph by the figure “2.1”;

(2) by replacing the word “personnel” in the fourth line of the third paragraph by the words “employees other than the employees referred to in Title IV.0.1”;

(3) by replacing the words “member of the committee chosen from among the non-unionizable or supervisory personnel” in the ninth and tenth lines of the third paragraph by the words “members of the Comité de retraite referred to in section 173.1 chosen from among the representatives of the non-unionizable employees”.

37. The said Act is amended by inserting, after section 173, the following sections :

“**173.0.1.** The employees of the Commission and its vice-chairman, except where he replaces the chairman, may not be members of the Comité de retraite.

“**173.0.2.** An audit committee is established within the Comité de retraite. The audit committee shall be composed of four members appointed by the Comité de retraite, two from among the persons appointed pursuant to paragraphs 1, 2 and 3 of section 164, and the other two from among representatives of the Government.

The audit committee is responsible for

(1) receiving, for review, the draft financial statements of the Government and Public Employees Retirement Plan in respect of employees who may be unionized and making a report thereon to the Commission ;

(2) making a review of the administration of the Commission concerning the plan in respect of those employees and submitting recommendations to the Commission ;

(3) receiving, for review, the reports of the internal auditors of the Commission and of the Auditor General.”

38. Chapter II.1 of Title III of the said Act, including sections 173.1 to 173.4, is replaced by the following division :

“DIVISION II

“PENSION COMMITTEE OF THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN IN RESPECT OF NON-UNIONIZABLE EMPLOYEES

“**173.1.** The committee shall be composed of the chairman of the Commission and at least four other members appointed by the Government for a period not exceeding two years. One-half of the members, except the chairman, shall represent the non-unionizable employees referred to in Title IV.0.1.

The Government may determine, by regulation, after consulting the associations representing non-unionizable employees referred to in Title IV.0.1, the composition of the committee and the manner in which the committee members are appointed.

“**173.2.** The committee is responsible for

(1) reviewing the decisions made by the Commission in respect of non-unionizable employees referred to in Title IV.0.1 ;

(2) approving the budget of the Commission pertaining to the administration of the Government and Public Employees Retirement Plan in respect of those employees ;

(3) establishing, jointly with the Caisse de dépôt et placement du Québec, an investment policy in respect of the funds derived from contributions paid by those employees ;

(4) receiving, for review and report to the Commission, the draft financial statements of the plan in respect of those employees ;

(5) receiving reports on the actuarial valuation of the plan in respect of those employees ;

(6) approving the plan of action of the Commission for the plan in respect of those employees ;

(7) determining the services that the Commission may provide for the plan in respect of those employees to the extent that the administrative expenses of the plan in their respect are not affected;

(8) requiring from the Commission studies concerning the administration of the plan in respect of those employees;

(9) advising the Minister and the Commission, and submitting recommendations concerning the implementation of the plan in respect of those employees.

“173.3. The committee may delegate all or part of its powers under paragraphs 1 and 3 of section 173.2 to subcommittees.

The subcommittees shall be composed of two representatives of the Government and of two other representatives appointed after consultation with the committee members representing the non-unionizable employees referred to in Title IV.0.1.

“173.4. Sections 166 to 172 and 173.0.1, adapted as required, apply to the committee.

“173.5. An audit committee is established within the Comité de retraite. The audit committee shall be composed of four members, other than the president appointed from and by the Comité de retraite. Two of the members shall represent the Government and the other two shall represent the non-unionizable employees referred to in Title IV.0.1.

The audit committee is responsible for

(1) receiving, for review, the draft financial statements of the Government and Public Employees Retirement Plan in respect of the non-unionizable employees referred to in Title IV.0.1, and making a report thereon to the Commission;

(2) making a review of the administration of the Commission concerning the plan in respect of those employees and submitting recommendations to the Commission;

(3) receiving, for review, the reports of the internal auditors of the Commission and of the Auditor General.”

39. Section 174 of the said Act is replaced by the following section:

“174. Once every three years, the Comité de retraite referred to in section 164 shall require the Commission to cause an actuarial valuation of the Government and Public Employees Retirement Plan to be prepared in respect of employees who may be unionized, of the Teachers Pension Plan and of the Civil Service Superannuation Plan by the actuaries designated by the Commission. If no such request is made, the Commission shall cause the

actuarial valuation to be prepared if more than three years have elapsed since the last valuation.

The Comité de retraite shall appoint an independent actuary charged with reporting to the committee, within 30 days of his appointment, on the validity of the assumptions used for the actuarial valuation.

The Comité de retraite shall send the report to the Minister within 90 days of its receipt.

The first, second and third paragraphs, adapted as required, apply to the Government and Public Employees Retirement Plan in respect of non-unionizable employees referred to in Title IV.0.1.”

40. Section 177 of the said Act is amended by replacing the first paragraph by the following paragraph :

“**177.** The Government may, by regulation, revise the rate of contribution to the Government and Public Employees Retirement Plan. The rate applicable to employees who may be unionized and the rate applicable to non-unionizable employees referred to in Title IV.0.1 shall be based on the result of the actuarial valuation of the plan made in respect of those employees, respectively, and shall be adjusted from 1 January after receipt by the Minister of the report of the independent actuary.”

41. Section 179 of the said Act is amended by replacing the words “Comité de retraite” in the first line of the first paragraph by the words “competent pension committee”.

42. Section 183 of the said Act, amended by section 20 of chapter 20 of the statutes of 1994, is again amended by replacing the words “Comité de retraite” in the first line of the first paragraph by the words “pension committees referred to in sections 164 and 173.1”.

43. Section 214 of the said Act is amended

(1) by replacing the words “Comité de retraite” in the second line by the words “pension committees referred to in sections 164 and 173.1”;

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

“For the purposes of the consultation, the draft regulations must be submitted to the committees at least 30 days before they are adopted, together with a report describing their effects.”

44. The said Act is amended by inserting, after section 215, the following Title :

“TITLE IV.0.1**“SPECIAL PROVISIONS OF THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN APPLICABLE TO NON-UNIONIZABLE EMPLOYEES**

“215.0.0.1. This Title applies to non-unionizable employees who are members of the Government and Public Employees Retirement Plan on 31 December 1996. It also applies to persons who become non-unionizable employees after that date and to persons who belong to a category or subcategory of employees determined by regulation.

To benefit from the provisions of this Title or from provisions prescribed under that Title, the employees referred to in the first paragraph must comply with the rules, conditions and procedures prescribed by regulation.

“215.0.0.2. The Government may determine, by regulation, in respect of the employees to whom this Title applies, special provisions which may vary from those provided in the Government and Public Employees Retirement Plan, except the provisions under Chapter VII.1 of Title I.

“215.0.0.3. For the purposes of the second paragraph of section 137, the Commission may not exercise the powers conferred on it under sections 26, 28, 59.5, 59.6, 85.3, 114.1, 115.2, 115.8 and 221 in determining periods and dates, or under sections 79 and 149, in respect of the employees to whom this Title applies, except with the prior approval of the Comité de retraite referred to in section 173.1.

“215.0.0.4. Government regulations under this Title shall be made after the Commission has consulted with the Comité de retraite referred to in section 173.1. The regulations may have effect 12 months or less before they are adopted.

For the purposes of the consultation referred to in the first paragraph, the draft regulations shall be submitted to the committee not later than 30 days before they are adopted, together with a report describing their effects.

“215.0.0.5. The Commission is entrusted with the administration of this Title.”

45. Section 215.17 of the said Act, enacted by section 41 of chapter 70 of the statutes of 1995, is replaced by the following section :

“215.17. Government regulations under this Title shall be made after the Commission has consulted with the pension committees referred to in sections 164 and 173.1. For the purposes of the consultation, the draft regulations must be submitted to the committees at least 30 days before they are adopted, together with a report describing their effects.

The regulations may have effect 12 months or less before they are adopted.”

46. Section 222 of the said Act is amended by replacing the words “and IV” in the first line by the words “, IV to IV.2”.

CONSEQUENTIAL PROVISIONS

ACT RESPECTING THE CONDITIONS OF EMPLOYMENT AND THE PENSION PLAN OF THE MEMBERS OF THE NATIONAL ASSEMBLY

47. Section 74 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (R.S.Q., chapter C-52.1) is amended by adding, at the end, the following sentence: “However, the sums required for the administration of the plans provided for in Chapters II and III shall, if the Office delegates the administration of those plans to the Commission administrative des régimes de retraite et d’assurances, be paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10).”

POLICE ACT

48. Section 60 of the Police Act (R.S.Q., chapter P-13) is amended by replacing the words “granted annually by Parliament” in the sixth line by the words “paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

49. Section 56 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by replacing the words “granted annually by Parliament” in the third line by the words “paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

ACT RESPECTING THE TEACHERS PENSION PLAN

50. Section 78 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) is amended by replacing the words “granted annually by Parliament” in the third line of the second paragraph by the words “paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

51. Section 114 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by replacing the words “granted annually by Parliament” in the first and second lines of the third paragraph by the words “paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

COURTS OF JUSTICE ACT

52. Section 246.28 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by replacing the words “granted annually by Parliament” in the fifth line by the words “paid in accordance with section 158.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10)”.

ACT TO AMEND PENSION PLANS AND VARIOUS LEGISLATION

53. Section 97 of the Act to amend pension plans and various legislation (1983, chapter 24) is repealed.

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

54. The first regulation made after 31 December 1996 under subparagraph 2 of the first paragraph of section 1.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services may, where it so provides, have effect from any date not prior to 1 January 1992.

55. The first regulation made after 31 December 1996 under paragraphs 8.1 to 8.5 of section 130 of the Act respecting the Pension Plan of Peace Officers in Correctional Services may, where it so provides, have effect from any date not prior to 1 January 1997.

56. Sections 3 to 8 apply only to employees who cease to be members of the Pension Plan of Peace Officers in Correctional Services after 31 December 1996.

57. The first order in council made under section 158.1 and the first regulation made under section 158.2 of the Act respecting the Government and Public Employees Retirement Plan may, where they so provide, apply from any date not prior to 1 April 1996.

58. The Comité de retraite referred to in section 173.1 of the Act respecting the Government and Public Employees Retirement Plan is deemed to have given its prior approval in respect of the powers exercised before 1 January 1997 by the Commission administrative des régimes de retraite et d'assurances under sections 26, 28, 59.5, 59.6, 79, 85.3, 114.1, 115.2, 115.8, 149 and 221 of the said Act.

59. The Comité de retraite referred to in section 164 of the Act respecting the Government and Public Employees Retirement Plan shall continue to hear the applications for reexamination submitted by non-unionizable employees referred to in Title IV.0.1 of the said Act, by beneficiaries who belonged to such a group of employees at the time they ceased to be members of their plan or by beneficiaries who are their assigns, spouses or children until the date of appointment of the members of the Comité de retraite referred to in section 173.1 of that Act. From that date, any application for reexamination submitted

by such an employee or such a beneficiary and for which no decision has been made shall be referred to the latter committee.

60. Notwithstanding the first paragraph of section 177 of the Act respecting the Government and Public Employees Retirement Plan, the rate of contribution of that plan as regards non-unionizable employees referred to in Title IV.0.1 of the said Act shall be based, from 1 January 1997, not only on the result of the actuarial valuation of the plan made in their respect on the basis of the data as it stands on 31 December 1993 but also on the provisions of the said Act, except those of Chapter III of Title III, that are applicable to them and are in force on 31 December 1996, until a new valuation of the plan in their respect is made.

61. The general standards concerning the distribution of the investments of the funds of the non-unionizable employees to whom the Government and Public Employees Retirement Plan applies, established by the Comité de placement des fonds pour les employés de niveau non syndicable referred to in Chapter II.1 of Title III of the Act respecting the Government and Public Employees Retirement Plan, as it read on 31 December 1996, remain in force.

62. The amount of the Government's total obligations under the Government and Public Employees Retirement Plan as regards non-unionizable employees shall continue to be entered in its financial statements until 31 March 1997 as being the amount by which the amount of the total obligations of the plan in respect of such employees exceeds the contribution fund of those employees at the Caisse de dépôt et placement du Québec. For the purposes of financial statements subsequent to 31 March 1997, the total amount of the Government's obligations under that plan as regards those employees shall be determined taking into account section 130 of the Act respecting the Government and Public Employees Retirement Plan. The Government shall, in entering its obligations in its financial statements, take into account the actuarial valuation of the plan as regards those employees made on the basis of the data as it stands on 31 December 1996 and, where available, subsequent valuations.

The Government's current service contribution in respect of the plan as regards those employees shall continue, until 31 December 1996, to be entered annually in the Government's financial statements as being the amount by which the required total contributions exceeds the contributions paid by those employees. From 1 January 1997, the contribution to be entered shall take into account section 130 of the said Act.

63. Such members of the personnel of the Commission administrative des régimes de retraite et d'assurances exercising functions transferred before 1 April 1997 by the Government to the Conseil du trésor as may be determined by the Government become, from the date determined by the Government, members of the personnel of the Conseil du trésor or of another department or body designated by the Government.

64. This Act comes into force on 1 January 1997, except sections 2 and 9 and paragraph 1 of section 13, which come into force on the date to be fixed by the Government.