

chapter R-10, r. 5

Regulation respecting certain temporary measures prescribed by Title IV of the Act respecting the Government and Public Employees Retirement Plan

Act respecting the Government and Public Employees Retirement Plan
(chapter R-10, s. 214).

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CHAPTER I

SABBATICAL WITH DEFERRED SALARY

O.C. 1863-83, chap. I; O.C. 1773-86, s. 1.

DIVISION I

AGREEMENT BECOMING NULL

O.C. 1863-83, div. I; O.C. 1773-86, s. 1.

1. Where an agreement relative to a sabbatical with deferred salary between a person and his employer becomes null, the pensionable salary, credited service and contributions in respect of the years or parts of a year for which the person had agreed to receive only part of his salary shall be determined, for the purposes of the retirement plan to which he contributes, as follows:

(1) the pensionable salary shall be the salary paid to the person;

(2) part of the year of service shall be credited in the proportion that the salary paid to the person bears to the salary that would have been paid to him if he had not agreed to receive only part of it;

(3) the contributions recognized shall be the contributions made by the person and any contributions from which he was exempt.

O.C. 1863-83, s. 1; O.C. 1773-86, s. 1.

2. Where an agreement relative to a sabbatical with deferred salary between a person and his employer becomes null, the pensionable salary, credited service and contributions in respect of a year of leave or part of a year of leave shall be determined, for the purposes of the retirement plan to which he contributes, as follows:

(1) the salary paid to the person shall be deemed to be non-pensionable salary;

(2) no year of service or part of a year of service shall be credited;

(3) subject to section 4, the contributions paid by the person shall be deemed to be overpayments within the meaning of the retirement plan to which he contributes.

O.C. 1863-83, s. 2; O.C. 1773-86, s. 1.

3. Where the person was not granted a year of leave or part of a year of leave, the employer shall withhold from the reimbursement of the salary that the person had agreed to defer the contributions required to credit a year of service or any part of a year of service for each year or part of a year during which he received only part of his salary. The pensionable salary for each of such years or any part of such year shall be the salary that would have been paid to him if he had not agreed to receive only part of it.

O.C. 1863-83, s. 3; O.C. 1773-86, s. 1.

4. Where the person was granted a year of leave or part of a year of leave, the contributions paid by the person during such year or part of such year shall be used to complete the contributions required to credit a year of service or part of a year of service for each other year or part of a year during which the person received only part of his salary. The pensionable salary for each of such years or any part of such year shall be the salary which would have been paid to him if he had not agreed to receive only part of it.

O.C. 1863-83, s. 4; O.C. 1773-86, s. 1.

5. Notwithstanding sections 3 and 4, in the case of the Government and Public Employees Retirement Plan, the exemption of 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) shall be calculated on the proportion that the salary the person had agreed to defer bears to the salary that would have been paid to him if he had not agreed to receive only part of it.

O.C. 1863-83, s. 5; O.C. 1773-86, s. 1.

6. In the case provided in section 4, where the contributions paid by the person during the year of leave or part of a year of leave are less than the contributions required under the retirement plan to which he contributes in order to credit a year of service or part of a year of service for each year or part of a year during which he received only part of his salary, the difference may be paid by the person.

Failing payment of such difference, the service and the pensionable salary for the year during which the agreement becomes null or, as the case may be, the previous year for which the person received only part of his salary shall be calculated in proportion to the contributions received by Retraite Québec.

O.C. 1863-83, s. 6; O.C. 1773-86, s. 1.

7. In the case provided in section 4, where the contributions paid by the person during the year of leave are more than the contributions required under the retirement plan to which he contributes in order to credit a year of service or part of a year of service for each year or part of a year during which he received only part of his salary, the difference shall be refunded as overpayments in the manner prescribed by that retirement plan.

The person may redeem the year of leave or part of a year of leave in accordance with the provisions of the retirement plan to which he contributes respecting the redemption of a leave without salary.

O.C. 1863-83, s. 7; O.C. 1773-86, s. 1.

8. Sections 1 to 5 apply up to the date on which the agreement becomes null.

O.C. 1863-83, s. 8; O.C. 1773-86, s. 1.

DIVISION II

AGREEMENT ENDING

O.C. 1863-83, div. II; O.C. 1773-86, s. 1.

8.1. Where an agreement relative to a sabbatical with deferred salary between a person and his employer ends, the provisions of sections 195 and 196 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) apply up to the date on which the agreement ends.

O.C. 1773-86, s. 1.

DIVISION III

MISCELLANEOUS

O.C. 1863-83, div. III; O.C. 1773-86, s. 1.

8.2. No underpayment or overpayment of contributions arising from deduction by the employer from the salary paid to a person may be taken into consideration for the purposes of adjustments prescribed by Divisions I and II.

O.C. 1773-86, s. 1.

CHAPTER II

(Obsolete; chapter R-10, s. 202.1)

DIVISION I

(Obsolete; chapter R-10, s. 202.1)

9. *(Obsolete; chapter R-10, s. 202.1).*

O.C. 1863-83, s. 9; O.C. 1158-85, s. 1; O.C. 1835-85, s. 1; O.C. 459-88, s. 1; O.C. 1754-91, s. 1.

DIVISION II

(Obsolete; chapter R-10, s. 202.1)

10. *(Obsolete; chapter R-10, s. 202.1).*

O.C. 1863-83, s. 10; O.C. 459-88, s. 2; O.C. 1754-92, s. 2.

CHAPTER III

PREPAYMENT OF CERTAIN RETIREMENT BENEFITS

10.1. *(Obsolete).*

O.C. 1617-93, s. 1; O.C. 169-95, s. 1.

11. For the purposes of the second paragraph of section 203 of the Act, the reduction is calculated by application of the following table:

Months between the date of retirement and the date when the person will be 65	% of reduction of the sum of the annual amounts added
0	0.000
12	10.569
24	20.990
36	30.029
48	37.896
60	44.764
72	50.778
84	56.059
96	60.707
108	64.810
120	68.438

132	71.655
144	74.511
156	77.053
168	79.319
180	81.341

In addition to the reduction provided for in the first paragraph, the sum of the annual amounts that a person may cause to be added to his pension pursuant to the first paragraph of section 203 of the Act is also reduced, where applicable, so as not to exceed the amount “M” in the following formula:

$$\frac{(100\% - A) \times (P - R)}{A} = M$$

A

“A” represents the percentage of reduction of the sum of the annual amounts added applicable under the first paragraph;

“P” represents the amount of the pension and the amount that, where applicable, is added thereto pursuant to section 85.7 of the Act, as well as the amount of pension credit, on the date of retirement;

“R” represents the amount calculated pursuant to section 39 of the Act, section 38 of the Act respecting the Teachers Pension Plan (chapter R-11) or section 63.3 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), as the case may be.

O.C. 1863-83, s. 11; O.C. 1617-93, s. 2.

11.1. For the purposes of the first paragraph of section 205 of the Act, if the sum of the annual amounts contemplated in subparagraphs 1 and 2 of the first paragraph of section 203 of the Act has been reduced in accordance with the second paragraph of section 11, that sum is also reduced so as not to exceed the amount “MO” in the following formula:

$$\frac{M}{100\% - A} = MO$$

“M” represents the amount obtained by applying the formula provided for in the second paragraph of section 11;

“A” represents the percentage of reduction of the sum of the added annual amounts applicable under the first paragraph of section 11.

O.C. 1638-94, s. 1.

12. *(Obsolete).*

O.C. 1863-83, s. 12.

13. *(Obsolete).*

O.C. 1863-83, s. 13; O.C. 1617-93, s. 3.

14. *(Omitted).*

O.C. 1863-83, s. 14.

UPDATES

O.C. 1863-83, 1983 G.O. 2, 3426

O.C. 1158-85, 1985 G.O. 2, 2100

O.C. 1835-85, 1985 G.O. 2, 3893

O.C. 1773-86, 1986 G.O. 2, 2812

O.C. 459-88, 1988 G.O. 2, 1613

O.C. 1754-91, 1992 G.O. 2, 13

O.C. 1617-93, 1993 G.O. 2, 6414

O.C. 1638-94, 1994 G.O. 2, 4510

O.C. 169-95, 1995 G.O. 2, 395

S.Q. 2015, c. 20, s. 61