

chapter R-11, r. 1

Regulation under the Act respecting the Teachers Pension Plan

Act respecting the Teachers Pension Plan
(chapter R-11, s. 73).

TABLE OF CONTENTS

CHAPTER I
PEDAGOGICAL AND EDUCATIONAL POSITIONS..... 1

CHAPTER II
CONDITIONS FOR PARTICIPATION OF A TEACHER WHOSE
SERVICES ARE REQUESTED BY AN ASSOCIATION OF EDUCATORS
OR AN AGENCY IN THE FIELD OF EDUCATION..... 2

CHAPTER II.1
CLASSES OF TEACHERS FOR WHOM THE BASIS OF
REMUNERATION IS 200 DAYS..... 2.1

CHAPTER II.2
ABSENCE WITHOUT PAY..... 2.2

CHAPTER III
PERSONS INELIGIBLE FOR THE PLAN..... 3

CHAPTER III.1
LIMIT APPLICABLE TO THE PENSIONABLE SALARY, AND RULES
AND PROCEDURES FOR COMPUTING THE PENSION..... 3.1

CHAPTER III.2
PERIODS OF ABSENCE AFTER 31 DECEMBER 1991..... 3.3

CHAPTER IV
BASIC SALARY AND PENSIONABLE SALARY..... 4

CHAPTER V (*Revoked*)

CHAPTER V.1
PROGRESSIVE RETIREMENT..... 5.1

CHAPTER VI
PHYSICAL OR MENTAL INCAPACITY..... 6

CHAPTER VII
COMPUTATION OF PENSION..... 7


CHAPTER VIII (*Revoked*)

CHAPTER IX
EDUCATIONAL INSTITUTIONS..... 9

CHAPTER IX.1	
SPOUSE'S WAIVER.....	9.1
CHAPTER X	
ACTUARIAL VALUE.....	10
CHAPTER XI (<i>Revoked</i>)	

CHAPTER I

PEDAGOGICAL AND EDUCATIONAL POSITIONS

 (s. 73, par. 1)


1. A pedagogical or educational position is:

- (1) the position of teacher;
- (2) any duties of advice, animation, coordination or management directly related to the administration of programs of instruction, the pedagogical organization of schools, the academic or personal training of students, teachers, parapedagogical activities or student services;
- (3) any position, even if not directly related to instruction, held by a person who has been a member of the Teachers Pension Plan and for which the experience and knowledge acquired in a position covered by paragraphs 1 and 2 are useful.

T.B. 169291, s. 1.

CHAPTER II

CONDITIONS FOR PARTICIPATION OF A TEACHER WHOSE SERVICES ARE REQUESTED BY AN ASSOCIATION OF EDUCATORS OR AN AGENCY IN THE FIELD OF EDUCATION

 (s. 73, par. 2)


2. A teacher whose services are requested by an association or an agency covered by Schedule II of the Act respecting the Teachers Pension Plan (chapter R-11) may continue to participate in the plan.

Where the association or the agency is covered by the Government and Public Employees Retirement Plan, a teacher may continue participating in the Teachers Pension Plan, if less than 180 days have elapsed between the date on which the teacher ceased to be covered by the Teachers Pension Plan and the date on which his services are requested by that association or agency.

T.B. 169291, s. 2; T.B. 178402, s. 1.

CHAPTER II.1

CLASSES OF TEACHERS FOR WHOM THE BASIS OF REMUNERATION IS 200 DAYS

 (s. 73, par. 2.1)

T.B. 208548, s. 1.

2.1. The classes of teachers who hold pensionable employment for which the basis of remuneration is 200 days are


- (1) teachers employed by a school service centre within the meaning of the Education Act (chapter I-13.3) whose employment is to teach students under that Act;
- (2) teachers employed by a school board within the meaning of the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) whose employment is to teach students under that Act; and
- (3) a teacher employed by a private institution accredited for the purposes of subsidies under the Act respecting private education (chapter E-9.1) whose contract of employment ends on 30 June and whose employment is to teach students as part of the educational services dispensed at preschool, elementary school

or secondary school, belonging to one of the categories referred to in paragraphs 1 to 4 of section 1 of that Act and subject, under section 25 of that Act, to the basic school regulation prescribed under the Education Act.

T.B. 208548, s. 1; O.C. 816-2021, s. 89.

CHAPTER II.2

ABSENCE WITHOUT PAY

 (s. 73, par. 2.2)

T.B. 219768, s. 1.

2.2. An absence without pay is

- (1) an absence of the teacher owing to a strike or a lock-out;
- (2) an absence of the teacher owing to a disciplinary suspension and for which the employee receives no pay;
- (3) an absence within 36 months after the date of a person's dismissal owing to disability;
- (4) an absence within 24 months after the date of a person's dismissal owing to a cause other than disability; and
- (5) an absence after the date of dismissal of the person concerned, to the extent that it is agreed that the absence must be considered to be an absence without pay in an agreement entered into after 6 May 2016 and before 17 July 2018.


For the purposes of subparagraphs 3 and 4 of the first paragraph, the absence must be agreed to in an out-of-court settlement of the dismissal grievance entered into after 16 July 2018. In addition, the absence must not be later than the earliest date on which the person would be entitled to a pension if the person ceased to participate in the plan on that date.

A person on a leave of absence described in subparagraph 3, 4 or 5 of the first paragraph is considered to be a teacher.

T.B. 219768, s. 1.

CHAPTER III

PERSONS INELIGIBLE FOR THE PLAN

 (s. 73, par. 3)

3. The classes of employees, terms of employment, remuneration or method of remuneration disqualifying a person from participation in the plan are:

- (1) a person paid in fees or paid by the act;
- (2) a person hired to perform duties as a student or a coopérant;
- (3) a person hired to perform duties directly related to his training program in a college as student-employee;
- (4) a person hired under contract as an independent worker under the terms of whose contract no deduction at source is made;

(5) a resident physician;

(6) a person hired to perform a duty as a trainee, or a person who, under the guidance of a college, university or professional order, is required to complete a training period or clinic to obtain his final degree, except a person belonging to an employment group that provides for a class of trainees.

T.B. 169291, s. 3.

CHAPTER III.1

LIMIT APPLICABLE TO THE PENSIONABLE SALARY, AND RULES AND PROCEDURES FOR COMPUTING THE PENSION



(s. 73, par. 3.1)

T.B. 185179, s. 1.

3.1. The pensionable salary, for the purpose of establishing the cost of redeeming a year prior to 1 January 1990 in which the teacher was not a member of a pension plan within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), shall not exceed amount “M” in the following formula:

$$A + (0.7\% \times B) = M$$

2%

“A” represents $\frac{2}{3}$ of \$1,725 or of the defined benefit limit applicable under the Income Tax Act for the year in which the application for redemption is received at Retraite Québec, whichever amount is higher;

“B” represents the portion of the pensionable salary that does not exceed the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) and applicable for the year in which the application for redemption is received at Retraite Québec.

The pensionable salary, for the purpose of establishing the cost of redeeming part of a year prior to 1 January 1990, shall be divided by the service credited being redeemed, and the amount resulting from that division shall not exceed amount “M” in the first paragraph.

T.B. 185179, s. 1; T.B. 202419, s. 22.


3.2. If the teacher retires on the date of his 65th birthday or after that date, the part of the pension relating to years or parts of a year prior to 1 January 1990 in which the teacher was not a member of a pension plan within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) and that were redeemed shall not exceed the amount obtained by multiplying $\frac{2}{3}$ of \$1,725 or of the defined benefit limit applicable for the year of retirement under the Income Tax Act, whichever amount is higher, by the number of years or parts of years of service credited under the redemption.

If the teacher retires before the date of his 65th birthday, the part of the pension relating to those years or parts of years shall not exceed the amount obtained pursuant to the first paragraph increased by the amount obtained by multiplying the amount calculated pursuant to section 38 of the Act, taking into account the limit provided for in section 40 of the Act, by the fraction representing the number of years or parts of years of service credited being redeemed over the number of years or parts of years of service credited after 31 December 1965, to a maximum of 35.

T.B. 185179, s. 1; T.B. 202419, s. 23.

CHAPTER III.2

PERIODS OF ABSENCE AFTER 31 DECEMBER 1991

 (s. 73, par. 3.2)

T.B. 185179, s. 1.


3.3. The periods during which the teacher is absent after 31 December 1991, except the periods during which the teacher is exempt from any contribution under section 18 or 18.1 of the Act and the periods for which the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)) provides for the issue of an equivalence factor for past service, and which may be credited under the Teachers Pension Plan shall not exceed a total of 5 years of service. Notwithstanding the foregoing, in the case of leave related to maternity, paternity or adoption, that total may be increased by not more than 3 years of service.

For the purposes of the first paragraph, a period of absence corresponds to the difference between the service credited under the Teachers Pension Plan and the service that would have been credited under that plan in proportion to the salary received by the teacher. For the purposes of that paragraph, leave related to maternity, paternity or adoption constitutes all or part of a period beginning at the time of the birth or adoption of a child and ending not later than 12 months after any of those events.

T.B. 185179, s. 1; T.B. 202419, s. 24.

CHAPTER IV

BASIC SALARY AND PENSIONABLE SALARY

 (s. 73, pars. 4 and 4.0.1)

T.B. 169291, c. IV; T.B. 174096, s. 1; T.B. 202419, s. 25.

4. The basic salary also includes:

(1) any lump sum paid to a teacher, within the scope of the measures intended to protect his salary, following reassignment, career reorientation, demotion or another similar event, in order to compensate for a decrease in his previous basic salary;

(2) any lump sum paid to a teacher, within the scope of the measures intended to guarantee him a percentage increase in his basic salary during periodic salary reviews;

(3) any additional remuneration paid to a teacher who is a member of the Ordre des infirmières et infirmiers du Québec having already reached the maximum of his salary scale following postschool training in nursing care recognized under the collective agreement applicable to him;

(3.1) any additional remuneration paid to a teacher whose job title requires a diploma of college studies (DEC) and is classified in the technicians group (code 2000) appearing in the document entitled *Nomenclature des titres d'emploi, des libellés, des taux et des échelles de salaire du réseau de la santé et des services sociaux* tabled on 15 December 2005 in the National Assembly by the Minister of Health and Social Services as Sessional Document 2575-20051215, having already reached the maximum of his salary scale, following required and recognized post-school training in accordance with the provisions of the collective labour agreement applicable to him;

(4) the lump sum paid to an employee, under an agreement concerning the extension of the collective labour agreements ending on 30 June 2002 or under conditions of employment arising from the agreements or established on the basis of the same parameters, that corresponds to a percentage of the basic salary of the employee.

T.B. 169291, s. 4; T.B. 174096, s. 1; T.B. 177445, s. 1; T.B. 178402, s. 2; T.B. 200522, s. 1; T.B. 204928, s. 2.

4.1. For the purposes of the first paragraph of section 14.1 of the Act, in the case where an application for redemption of a period of absence without pay in respect of a year or part of a year of service after 1992 but before 2008 is received at the Commission more than 6 months after the end of the period of absence, the pensionable salary of the teacher corresponds to the annual basic salary to which the teacher would have been entitled under the conditions of employment applicable on the last day the teacher is a member of the plan for that year, according to the number of days and parts of a day to be redeemed out of the pensionable days, according to the basis of remuneration applicable.

T.B. 202419, s. 26; T.B. 207216, s. 6.

CHAPTER V

(Revoked)

T.B. 169291, c. V; T.B. 203094, s. 8.

5. *(Revoked).*

T.B. 169291, s. 5; T.B. 203094, s. 8.

CHAPTER V.1

PROGRESSIVE RETIREMENT



s. 73, par. 4.3

T.B. 177607, s. 1.

5.1. For the purposes of the application of section 28.5.4 of the Act, the agreement between the teacher and his employer becomes void by reason of any of the following circumstances;

- (1) the time worked is less than 40% of the regular time of a full-time teacher holding such a position;
- (2) the teacher voluntarily ceases to participate in this plan during the first year of his participation in the agreement;
- (3) a teacher eligible for a pension does not cease participating in this plan on the expiry of the period agreed upon.

T.B. 177607, s. 1.

5.2. When the agreement becomes void, the eligible salary, the service credited and the contributions shall be determined as follows:

- (1) the eligible salary shall be that paid to the teacher and that to which he would have been entitled if he had accomplished service, had it not been for his eligibility for salary insurance;
- (2) the service credited to the teacher corresponds to the number of days and parts of days during which the teacher accomplished service and during which he would have accomplished service if he had not been eligible for salary insurance;
- (3) the contributions recognized are those calculated on the eligible salary paid to the teacher and on that to which he would have been entitled if he had accomplished service, had it not been for his eligibility for salary insurance.

To compute the pension, the annualized pensionable salary is

(1) for each of the years prior to 2010 during which the agreement applied, the salary determined in accordance with sections 35.1.1 to 35.1.3, 35.1.5 and 35.1.20 of the Act on the basis of the pensionable salary and service credited respectively referred to in subparagraphs 1 and 2 of the first paragraph;

(2) for each of the years after 2009 during which the agreement applied, the salary determined in accordance with sections 35.1.6 to 35.1.16, 35.1.19 and 35.1.20 of the Act on the basis of the pensionable salary referred to in subparagraph 1 of the first paragraph, if the teacher holds pensionable employment for which the basis of remuneration is 260 days, or, if the teacher holds pensionable employment for which the basis of remuneration is 200 days, on the basis of the basic salary and the harmonized service established for the period during which the teacher accomplished service or would have accomplished service if the teacher had not been eligible for salary insurance.

T.B. 177607, s. 1; T.B. 208548, s. 2.

5.3. The agreement between the teacher and his employer shall terminate in the case of any of the following circumstances:

(1) the teacher's death;

(2) the teacher voluntarily ceases to participate in the plan later than one year after the date fixed for the beginning of the agreement;

(3) the teacher is laid off, dismissed or holds pensionable employment with another department, agency or employer, unless in the latter case the new department, agency or employer agrees to continue the agreement;

(4) the teacher and the employer decide jointly to terminate the agreement later than one year after the date fixed for the beginning of the agreement;

(5) the teacher becomes covered by the Pension Plan of Certain Teachers or by the Pension Plan of Peace Officers in Correctional Services;

(6) the disability of the teacher continues for more than 2 years if, during his disability, he was eligible for salary insurance under a salary insurance plan other than the plan referred to in the second paragraph of section 18 of the Act.

T.B. 177607, s. 1; T.B. 180609, s. 1.

5.4. When the agreement terminates, the provisions of sections 28.5.2 and 28.5.3 of the Act apply with respect to the pensionable salary, annualized pensionable salary, service credited and contributions until the date on which any of the circumstances mentioned in section 5.3 occurs.

T.B. 177607, s. 1; T.B. 208548, s. 4.

5.4.1. In respect of a teacher who ceases to participate in the plan before 1 January 2010, sections 5.2 and 5.4 apply as they read on the date on which the teacher ceases to participate in the plan.

T.B. 208548, s. 4.

CHAPTER VI

PHYSICAL OR MENTAL INCAPACITY



(s. 73, par. 5)

6. A teacher is physically disabled or mentally incompetent if he suffers from a serious, prolonged pathological condition.


A pathological condition is serious if it makes the teacher totally incapable of performing the work required by his position for an extended period of time.

A pathological condition is prolonged if it will last indefinitely, that is, if it is unlikely that a cure is possible in the present state of medical knowledge.

T.B. 169291, s. 6.

CHAPTER VII

COMPUTATION OF PENSION

 (s. 73, pars. 6, 6.1, 6.2 and 6.3)

T.B. 169291, c. VII; T.B. 208548, s. 5.

7. The days and parts of days credited under sections 28.1, 62 and 76.2 of the Act, as well as the days and parts of days of absence without pay not credited are not part of the contributory days included in the contributory period.

T.B. 169291, s. 7; T.B. 174096, s. 2; T.B. 185179, s. 2; T.B. 208548, s. 5.

7.1. The contributory period of a teacher who simultaneously holds, for the first time during a year, more than one employment under this plan is established, for the part of the year where more than one employment is simultaneously held, by retaining a reference employment from among the employments simultaneously held. The reference employment is the employment held by the teacher on the day before the day on which more than one employment begin to be held simultaneously or, if none of those employments is held on that preceding day, the employment with the highest annual basic salary.

For each subsequent year, the reference employment retained to establish the contributory period remains the same as long as the teacher continues to hold that employment.

The annual basic salary considered is the salary paid or that would have been paid to the teacher according to the employment conditions applicable to the teacher on the last credited day of the year.

T.B. 208548, s. 5.

7.2. Where, in a year, a teacher ceases to hold the reference employment retained pursuant to section 7.1 and, before the end of that year, the teacher simultaneously holds again more than one employment under the plan, that teacher's contributory period is established, for the part of the year where more than one employment is simultaneously held, by retaining as new reference employment from among the employments then held the employment held on the day before the day on which more than one employment begin to be held simultaneously or, if none of those employments is held on that preceding day, the employment with the highest annual basic salary.

Where, in a year, a teacher ceases to hold the reference employment retained pursuant to section 7.1 and continues to simultaneously hold more than one employment under the plan, that teacher's contributory period is established, for the part of the year that begins on the first day following the day on which the teacher ceases to hold the reference employment, by retaining as new reference employment from among the employments held on that first day the employment with the highest annual basic salary.

T.B. 208548, s. 5.

7.3. The daily factor used to compute the annualized pensionable salary of a teacher who holds employment under the plan for which the basis of remuneration is 260 days is 260.9.

However, that factor is 260 if the teacher is

(1) a teacher employed by a private institution accredited for the purposes of subsidies under the Act respecting private education (chapter E-9.1) whose employment is to teach students as part of the educational services dispensed at preschool, elementary school or secondary school, belonging to one of the categories referred to in paragraphs 1 to 4 of section 1 of that Act and subject, under section 25 of that Act, to the basic school regulation prescribed under the Education Act (chapter I-13.3);

(2) a teacher employed by a private educational institution within the meaning of the Act respecting private education or employed by a college established by the General and Vocational Colleges Act (chapter C-29) who teaches general or vocational education at the college level; or

(3) a teacher employed by the Collège Marie de France, the Collège Stanislas or The Priory School inc. and whose employment is to teach students.

T.B. 208548, s. 5.

7.4. The annual basic salary of a teacher who holds pensionable employment for which the basis of remuneration is 200 days and who is paid according to an hourly rate is established by multiplying that rate by the maximum number of hours that may be paid in a year. That number is

(1) 800, in the case of a teacher in adult education or vocational training or a teacher hired by the lesson at the secondary level;

(2) 920, in the case of a teacher hired by the lesson at the preschool or elementary level;

(3) 1,000, in the case of a casual supply teacher.

T.B. 208548, s. 5.

CHAPTER VIII

(Revoked)

T.B. 169291, c. VIII; T.B. 185179, s. 3.

8. *(Revoked)*.

T.B. 169291, s. 8; T.B. 185179, s. 3.

CHAPTER IX

EDUCATIONAL INSTITUTIONS



(s. 73, par. 8)

9. For the purposes of section 47 of the Act, the other educational institutions are:

(1) an institution holding a permit under the Act respecting private education (chapter E-9.1);

(2) the Université du Québec, its constituent universities and the superior schools and research institutes constituted under the Act respecting the Université du Québec (chapter U-1);


(3) a university establishment within the meaning of subparagraph 1 of paragraph *a* of section 1 of the University Investments (chapter I-17);

(4) an institution outside Québec offering regular courses equivalent to the regular courses of the institutions mentioned in Schedule I to the Act and in subparagraphs 1, 2 and 3.

T.B. 169291, s. 9.

CHAPTER IX.1

SPOUSE'S WAIVER

 (s. 73, par. 8.1)


T.B. 206221, s. 3.

9.1. The waiver or revocation notice required under the second paragraph of section 60.2 of the Act must be dated and indicate the name and address of the teacher, of the person who ceased to participate in the plan or of the pensioner, as the case may be, and the name and address of the spouse.

T.B. 206221, s. 3.

CHAPTER X

ACTUARIAL VALUE

 (s. 73, par. 9)

10. The actuarial value of the pension referred to in section 66 of the Act is determined using the following actuarial method and assumptions:

Actuarial method

The actuarial method is the “benefit allocation” method.

Actuarial assumptions

(1) Mortality rates:

The mortality rates are those taken from the mortality table promulgated by the Actuarial Standards Board of the Canadian Institute of Actuaries, whose date of coming into force is 1 October 2015.

(2) Interest rates:

The interest rates are those determined in accordance with section 3500 of the Standards of Practice of the Canadian Institute of Actuaries concerning pension commuted values in force on 1 February 2022, hereafter called the “CIA Standard”. The result must be rounded to the nearest multiple of 0.10%.

(3) Indexing rate:

(a) for a fully-indexed benefit according to the rate of increase in the pension index, the indexing rate is computed in the manner described in the CIA Standard;

(b) for a benefit indexed according to the excess of the rate of increase in the pension index (PI) over 3% or to half of the rate of increase in the pension index, the indexing rate corresponds respectively to the excess of the indexing rate computed in the manner provided in subparagraph *a* over 3% or to half the indexing rate computed in the manner provided in that subparagraph.

In order to take into account the inflation rate variations, the following additions are made to the results of effective indexing formulas for actuarial value computation purposes.

Inflation level	Addition to the result of the PI-3% formula	Adjusted indexing rate	Addition to the result of the 50%	Adjusted indexing rate
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TEACHERS PENSION PLAN

	PI, min. PI-3% formula			
0	0.00	0.00	0.20	0.20
0.5	0.00	0.00	0.10	0.35
1.0	0.00	0.00	0.05	0.55
1.5	0.05	0.05	0.00	0.75
2.0	0.10	0.10	0.00	1.00
2.5	0.20	0.20	0.00	1.25
3.0	0.40	0.40	0.00	1.50
3.5	0.20	0.70	0.00	1.75
4.0	0.10	1.10	0.00	2.00
4.5	0.05	1.55	0.00	2.25

The result must be rounded to the nearest multiple of 0.10%.

(4) Turnover rate: Nil

(5) Disability rate: Nil

(6) Proportion of persons with a spouse at death:

Age	Male	Female
18-59 years old	70%	60%
60-64 years old	70%	55%
65-69 years old	70%	50%
70-74 years old	70%	40%
75-79 years old	70%	30%
80-84 years old	70%	20%
85-89 years old	60%	10%
90-109 years old	50%	5%
110 years old and older	0%	0%

(7) Age difference between spouses at death:

— the male spouse of the member is assumed to be 1 year younger;

— the female spouse of the member is assumed to be 6 years younger.

(8) Retirement age:

Age attained at the date of payment of the actuarial value.

The economic assumptions are established based on the rates and returns of bond indexes, as described in the CIA Standard, applicable to the fourth calendar month preceding the month in which the valuation took place, rather than those applicable to the preceding month.

T.B. 169291, s. 10; T.B. 203094, s. 9; T.B. 226433, s. 1; I.N. 2024-05-27.

CHAPTER XI

(Revoked)

T.B. 169291, c. XI; T.B. 203094, s. 10.

11. *(Revoked)*.

T.B. 169291, s. 11; T.B. 203094, s. 10.

12. This Regulation replaces the Règlement d'application de la Loi sur le régime de retraite des enseignants (T.B. 147719, 83-12-05) except that section 3, as it read before it was replaced by this Regulation, continues to apply in respect of a teacher who was not a member of the plan on 31 December 1987.

T.B. 169291, s. 12.

13. *(Omitted)*.

T.B. 169291, s. 13.

14. *(Revoked)*.

T.B. 169291, s. 14; T.B. 185179, s. 4.

15. *(Omitted)*.

T.B. 169291, s. 15.

UPDATES

T.B. 169291, 1988 G.O. 2, 4085

T.B. 174096, 1990 G.O. 2, 1607

S.Q. 1990, c. 87, s. 105

T.B. 177445, 1991 G.O. 2, 2382

T.B. 177607, 1991 G.O. 2, 2384

T.B. 178402, 1991 G.O. 2, 4213

T.B. 180609, 1992 G.O. 2, 3524

T.B. 185179, 1994 G.O. 2, 1955

S.Q. 1994, c. 40, s. 457

T.B. 200522, 2004 G.O. 2, 23

T.B. 202419, 2005 G.O. 2, 1727

T.B. 203094, 2005 G.O. 2, 5493

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T.B. 207216, 2009 G.O. 2, 121

T.B. 208548, 2010 G.O. 2, 139

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

T.B. 219768, 2018 G.O. 2, 3615

O.C. 816-2021, 2021 G.O. 2, 2103

T.B. 226433, 2022 G.O. 2, 2407

