

chapter R-9.2, r. 1

**Regulation under the Act respecting the Pension Plan of Peace Officers in Correctional Services**

Act respecting the Pension Plan of Peace Officers in Correctional Services  
(chapter R-9.2, s. 130).

**TABLE OF CONTENTS**

**CHAPTER I**  
PERSONS INELIGIBLE FOR THE PLAN..... 1

**CHAPTER I.1**  
CLASSES OF EMPLOYEES FOR WHOM THE BASIS OF  
REMUNERATION IS 200 DAYS..... 1.1

**CHAPTER II**  
BONUSES, ALLOWANCES, COMPENSATIONS OR OTHER  
ADDITIONAL REMUNERATION INCLUDED IN THE BASIC SALARY.... 2

**CHAPTER III**  
ACTUARIAL ASSUMPTIONS AND METHODS..... 3

**CHAPTER III.1**  
LIMITS TO ADDED PENSION AMOUNTS..... 3.1

**CHAPTER IV**  
PHYSICAL OR MENTAL DISABILITY..... 4

**CHAPTER V**  
COMPUTATION OF PENSION..... 5

**CHAPTER VI**  
PERCENTAGE APPLICABLE..... 6

**CHAPTER VII**  
EDUCATIONAL INSTITUTIONS..... 7

**CHAPTER VII.1**  
ADDITIONAL BENEFITS..... 7.1

**CHAPTER VII.2**  
SUPPLEMENTARY BENEFITS


**DIVISION I**  
SUPPLEMENTARY BENEFIT GRANTED TO AN EMPLOYEE WHO  
RETIRES BETWEEN 31 AUGUST 2003 AND 1 JANUARY 2004..... 7.10

**DIVISION II**  
SUPPLEMENTARY BENEFIT RELATED TO THE YEARS OF  
CREDITED SERVICE BETWEEN 31 DECEMBER 1994 AND 1  
JANUARY 2001..... 7.12

<b>DIVISION III</b>	
MISCELLANEOUS.....	7.16
<b>CHAPTER VII.2.1</b>	
COMPUTATION OF INTEREST.....	7.18.1
<b>CHAPTER VII.2.2</b>	
DETERMINATION OF THE RATES OF INTEREST	
<b>DIVISION I</b>	
RATE OF INTEREST ACCORDING TO THE RATES OF RETURN.....	7.18.3
<b>DIVISION II</b>	
RATE OF INTEREST ACCORDING TO AN EXTERNAL INDEX.....	7.18.5
<b>CHAPTER VII.3</b>	
SPOUSE'S WAIVER.....	7.19
<b>CHAPTER VIII</b>	
ACTUARIAL VALUE.....	8
<b>CHAPTER VIII.1</b>	
RATE OF CONTRIBUTION.....	8.0.1
<b>CHAPTER IX</b>	
LIMIT APPLICABLE TO THE PENSIONABLE SALARY, AND RULES AND PROCEDURES FOR COMPUTING THE PENSION.....	8.1
<b>CHAPTER X</b>	
PERIODS OF ABSENCE THAT MAY BE CREDITED UNDER THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES .	8.3
<b>CHAPTER X.I</b>	
ANNUAL BASIC SALARY.....	8.3.3
<b>CHAPTER XI</b> ( <i>Revoked</i> )	
<b>SCHEDULE I</b>	
<b>SCHEDULE II</b>	
<b>SCHEDULE III</b>	
<b>SCHEDULE IV</b>	

## CHAPTER I

### PERSONS INELIGIBLE FOR THE PLAN

 (s. 130, par. 1)


**1.** The class or conditions of employment and the remuneration or mode of remuneration by reason of which an employee is excluded from 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 corporation, 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.

O.C. 1842-88, s. 1.

## CHAPTER I.1

### CLASSES OF EMPLOYEES FOR WHOM THE BASIS OF REMUNERATION IS 200 DAYS

 (s. 130, par. 1.1)

T.B. 208553, s. 1.

**1.1.** The classes of employees 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) teachers 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. 208553, s. 1; O.C. 816-2021, s. 87.

## CHAPTER II

### BONUSES, ALLOWANCES, COMPENSATIONS OR OTHER ADDITIONAL REMUNERATION INCLUDED IN THE BASIC SALARY



(s. 130, par. 2)

O.C. 1842-88, c. II; O.C. 834-90, s. 1.

#### 2. The basic salary also includes:

(1) any lump sum paid to an employee, 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 an employee, 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 an employee who is a member of the Ordre des infirmières et infirmiers du Québec having already reached the maximum of the salary scale, following recognized post-school training in nursing care in accordance with the provisions of the collective labour agreement applying to the employee;

(3.1) any additional remuneration paid to an employee 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 or is classified under the job title "2697 Sociothérapeute" at the Institut Philippe-Pinel de Montréal, having already reached the maximum of the salary scale, following required and recognized post-school training in accordance with the provisions of the collective labour agreement applying to the employee; and

(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.

O.C. 1842-88, s. 2; O.C. 834-90, s. 1; T.B. 200520, s. 1; T.B. 204927, s. 1.

## CHAPTER III

### ACTUARIAL ASSUMPTIONS AND METHODS



(s. 130, par. 3)

3. For the purposes of section 3.0.1, the expression "CIA Standard" refers to the "Standard of Practice for Determining Pension Commuted Values" confirmed by the board of directors of the Canadian Institute of Actuaries on 15 June 2004.

O.C. 1842-88, s. 3; T.B. 201440, s. 1; T.B. 203097, s. 1; T.B. 226434, s. 1; I.N. 2024-05-27.

**3.0.1.** For the purposes of sections 23 and 41.7 of the Act, the actuarial values of the benefits are established using the following actuarial method and assumptions:

#### **Actuarial method**

The actuarial method is the "projected benefit method pro rated on service".

In the case of section 23, if the employee is less than 5 years from retirement under the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services, or less than 3 years from retirement under the Pension Plan of Management Personnel, the pensionable salary of the pension plans involved in the transfer prior to the qualification year under the Pension Plan of Peace Officers in Correctional Services must also be taken into account in determining the average pensionable salary.

**Actuarial assumptions**

(1) Mortality rates:

The mortality rates are determined in accordance with the CIA Standard.

(2) Interest rates:

**For fully-indexed and non-indexed benefits:**

The interest rates are those determined in accordance with the CIA Standard.

**For partially indexed benefits:**

The interest rates are determined according to the following formula:

$$((1 + \text{interest rate for a non-indexed benefit}) / (1 + \text{indexing rate for a partially-indexed benefit})) - 1$$

The result must be rounded to the nearest multiple of 0.25%.

(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% PI, min. PI-3% formula	Adjusted indexing rate
0.5	0.1	0.1	0.05	0.3
1.0	0.1	0.1	0.10	0.6
1.5	0.3	0.3	0.15	0.9
2.0	0.5	0.5	0.20	1.2
2.5	0.7	0.7	0.15	1.4
3.0	1.0	1.0	0.20	1.7
3.5	0.8	1.3	0.25	2.0
4.0	0.6	1.6	0.30	2.3

PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

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4.5	0.5	2.0	0.45	2.7
5.0	0.4	2.4	0.50	3.0

(4) Turnover rate: Nil

(5) Disability rate: Nil

(6) Proportion of employees with a spouse at retirement:

Males: 85%

Females: 60%

(7) Age of spouse at retirement:

— the male spouse of the member is assumed to be 2 years older;

— the female spouse of the member is assumed to be 3 years younger;

(8) Rate of increase of the MPE:

The annual increase of the maximum pensionable earnings within the meaning of the Québec Pension Plan corresponds to the annual rate of inflation plus 1%.

(9) Rate of increase of salaries:

The annual increase in salaries corresponds to the annual increase of the MPE, increased by the annual rate of salary increase.

**For the Pension Plan of Peace Officers in Correctional Services**

Years of service	Annual rate of increase
0 year	2.50%
1-6 years	4.30%
7 years	2.50%
8-10 years	0.80%
11-20 years	0.60%
21-30 years	0.30%
31 years and over	0%

**For the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan**

Years of service	Annual rate of increase
0-2 years	3.30%
3-5 years	3.20%
6-8 years	2.70%
9-11 years	2.40%

## PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

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12-14 years	1.90%
15-17 years	1.30%
18-19 years	0.90%
20-24 years	0.55%
25-29 years	0.40%
30 years and over	0.35%

### For the Pension Plan of Management Personnel

Age	Annual rate of increase
18-36 years	3.30%
37-38 years	3.10%
39-41 years	2.20%
42-44 years	1.70%
45-49 years	1.50%
50-54 years	1.20%
55 years and over	0.90%

### For the Pension Plan of the members of the Sûreté du Québec

Years of service	Annual rate of increase
0-1 year	11.80%
2 years	13.20%
3 years	11.50%
4 years	8.90%
5 years	8.60%
6 years	6.00%
7-9 years	0.75%
10 years	1.50%
11-13 years	0.75%
14 years	2.00%
15-20 years	0.50%
21 years	2.00%
22 years and over	0.50%

#### (10) Rate of increase in the Tax Act defined benefit limit:

The annual increase of Tax Act defined benefit limits corresponds to that of the maximum pensionable earnings as of each year of the indexing of that limit, in accordance with the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

#### (11) Retirement rate

## PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

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Retirement is determined according to the following retirement rates:

### For the Pension Plan of Peace Officers in Correctional Services

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For an employee who would attain 30 years of service at age 50 or older but before age 61	– 70% at 30 years of service – 100% (of the remaining 70%) at 32 years of service
For an employee who would attain 60 years of age without having more than 29 years of service	– 50% at age 60 – 100% (of the remaining 50%) at 32 years of service or age 65 if the employee attains that age without attaining 32 years of service
For an employee who would attain 32 years of service before age 51 or who would attain 31 years of service at age 50	– 60% at 32 years of service before age 51 or 31 years of service at age 50 – 100% (of the remaining 60%) at 35 years of service
For an employee who has at least 32 years of service at the time of transfer	– 75% 6 months after the transfer – 100% (of the remaining 75%) at 35 years of service
For an employee who is at least 60 years of age or older and who has less than 32 years of service at the time of transfer	– 50% 6 months after the transfer – 100% (of the remaining 50%) at 32 years of service or at age 65 if the employee attains that age without attaining 32 years of service
For an employee with at least 30 years of service but less than 32 years of service and who is age 50 to 59 at the time of transfer	– 75% 6 months after the transfer – 100% (of the remaining 75%) at 32 years of service

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### For the Government and Public Employees Retirement Plan

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For an employee who would attain 35 years of service before age 55	– 85% at 35 years of service – 100% (of the remaining 85%) at 40 years of service
For an employee who would attain 35 years of service at age 55 or older but before age 61	– 90% at 35 years of service – 100% (of the remaining 90%) at 40 years of service
For an employee who would attain age 61 and 30 years of service or age 60 and more than 29 years of service without having more than 34 years of service	– 85% at age 61 and 30 years of service or age 60 and more than 29 years of service without having more than 34 years of service – 100% (of the remaining 85%) at 35 years of service
For an employee who would attain age 61 and more than 15 years of service without having more than 29 years of service	– 70% at age 61 and more than 15 years of service without having more than 29 years of service – 100% (of the remaining 70%) at age 65

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## PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

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For an employee who would attain age 61 without having more than 15 years of service – 60% at age 61 without having more than 15 years of service

– 100% (of the remaining 60%) at age 65

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For an employee who has at least 35 years of service at the time of transfer

– 80% 6 months after the transfer

– 100% (of the remaining 80%) at 40 years of service or age 65 if the employee attains that age without attaining 40 years of service

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For an employee who is at least 61 years of age or at least 60 years of age and who has 30 years of service without exceeding 34 years of service at the time of transfer

– 60% 6 months after the transfer

– 100% (of the remaining 60%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

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### **For the Pension Plan of Management Personnel**

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For an employee who would attain 35 years of service at age 56 or older but before age 59

– 90% at 35 years of service at age 56 or older but before age 59

– 100% (of the remaining 90%) at 40 years of service

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For an employee whose age and years of service would add up to 90 (criteria 90) at age 58 or 59

– 75% at criteria 90

– 100% (of the remaining 75%) at 35 years of service

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For an employee whose age and years of service would add up to 90 (criteria 90) at age 60 or 61

– 80% at criteria 90

– 100% (of the remaining 80%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

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For an employee who would attain age 61 and more than 15 years of service without exceeding 29 years of service

– 70% at age 61

– 100% (of the remaining 70%) at age 65

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For an employee who would attain age 61 without having more than 15 years of service

– 60% at age 61

– 100% (of the remaining 60%) at age 65

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For an employee who has at least 35 years of service and is at least age 56 at the time of transfer

– 90% 6 months after the transfer

– 100% (of the remaining 90%) at 40 years of service or age 65 if the employee attains that age without attaining 40 years of service

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For an employee whose age and years of service add up to 90, who is 58 to 60 years of age and has less than 35 years of service at the time of transfer

– 80% 6 months after the transfer

## PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

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	– 100% (of the remaining 80%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service
For an employee who is at least 61 years of age and has less than 35 years of service at the time of transfer	– 60% 6 months after the transfer
	– 100% (of the remaining 60%) at 35 years of service or age 65 if the employee attains that age without attaining 35 years of service

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### For the Pension Plan of members of the Sûreté du Québec

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For an employee who would attain 25 years of service at age 50 or older but before age 55 or whose age and years of service would add up to 75 (criteria 75) before age 50	– 15% at 25 years of service or criteria 75 if the employee is less than 50 years of age
	– 100% (of the remaining 15%) at 32 years of service
For an employee who would attain 25 years of service at age 55 or older but before age 60	– 30% at 25 years of service
	– 100% (of the remaining 30%) at 32 years of service or age 60 if the employee attains that age without attaining 32 years of service
For an employee who would attain age 60 without having more than 25 years of service	– 60% at age 60
	– 100% (of the remaining 60%) at age 65
For an employee who is at least 60 years of age at the time of transfer	– 60% 6 months after the transfer
	– 100% (of the remaining 60%) at 38 years of service or age 65 if the employee attains that age without attaining 38 years of service
For an employee who has at least 32 years of service without attaining age 60 at the time of transfer	– 60% 6 months after the transfer
	– 100% (of the remaining 60%) at 38 years of service or age 60 if the employee attains that age without attaining 38 years of service
For an employee whose age and years of service add up to 75 at the time of transfer while the employee is less than 50 years of age and has less than 32 years of service	– 30% 6 months after the transfer
	– 100% (of the remaining 30%) at 32 years of service
For an employee who has at least 25 years of service but less than 32 years of service and is 50 to 54 years of age at the time of transfer	– 30% 6 months after the transfer
	– 100% (of the remaining 30%) at 32 years of service
For an employee who has at least 25 years of service but less than 32 years of service and is 55 to 59 years of age at the time of transfer	– 50% 6 months after the transfer


– 100% (of the remaining 50%) at 32 years of service or age 60 if the employee attains that age without attaining 32 years of service

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T.B. 203097, s. 1; T.B. 206318, s. 1; T.B. 208553, s. 2; T.B. 221072, s. 1; T.B. 226434, s. 2; I.N. 2024-05-27.

## CHAPTER III.1

### LIMITS TO ADDED PENSION AMOUNTS

 (s. 130, par. 3.1)

T.B. 199294, s. 1.

**3.1.** For the purposes of section 41.6 of the Act, the sum of the amounts that an employee may add to his or her pension may not exceed the amount “M” which corresponds to the lower of “M<sub>1</sub>” and “M<sub>2</sub>”, calculated as follows:

$$M_1 = (F \times N_L \times 2.0\% \times TM) - CR_{RR}.$$

$$M_2 = F \times N \times (1.1\% \times TM + \$230).$$

T.B. 199294, s. 1.

**3.2.** The amount added to the employee’s pension shall correspond to the sum of the following amounts:

(1) the amount “MO” which corresponds to the lower of “MO<sub>1</sub>” and “MO<sub>2</sub>”, calculated as follows:

i.  $MO_1 = [N_L \times [(F \times 2.0\% \times TM) - (0.7\% \times (\text{the lesser of } TM \text{ and } MGA))]] - CR_{RR}$

ii.  $MO_2 = F \times N \times 1.1\% \times TM$

(2) an amount equal to the difference between the amount “M” determined in section 3.1 and the amount “MO” determined in paragraph 1 of this paragraph, if the person is under 65 years of age when the pension becomes payable. That amount shall be paid until the end of the month during which the pensioner reaches 65 years of age.

T.B. 199294, s. 1.

**3.3.** For the purposes of sections 3.1 and 3.2,

$CR_{RR}$  represents the amount of the pension credit on the date of retirement and takes into account any applicable actuarial reduction or the increase provided for in section 93 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10);

F represents 1 less the percentage of the actuarial reduction applicable to the employee’s pension;

MGA represents the average Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9);

N represents the number of years and parts of a year added, solely for purposes of eligibility for a pension, under section 41.2 of the Act;

$N_L$  represents the minimum between N and 35 less the number of years of service credited to the plan; and

TM represents

(1) for a pension credit pertaining to a year prior to 1992, the average pensionable salary determined in accordance with subdivision 2.0.1 of Division I of Chapter IV of the Act on the basis of average annualized pensionable salaries that do not take into account the limit provided for in the first paragraph of section 14.1 of the Act;

(2) for a pension credit pertaining to a year after 1991, the average pensionable salary determined in accordance with that subdivision 2.0.1 of the Act on the basis of average annualized pensionable salaries that take into account the limit provided for in the first paragraph of section 14.1 of the Act.

In respect of an employee who ceases to participate in the plan before 1 January 2010, TM has the meaning assigned by this section as it reads on the date on which the employee ceases to participate.

T.B. 199294, s. 1; T.B. 208553, s. 3.

**3.4.** The limits provided for in this Chapter may not exceed the limits authorized under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

T.B. 199294, s. 1.

## CHAPTER IV

### PHYSICAL OR MENTAL DISABILITY



*(s. 130, par. 4)*

**4.** An employee is physically or mentally disabled if he suffers from a serious, prolonged pathological condition.

A pathological condition is serious if it makes the employee 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.

O.C. 1842-88, s. 4.

## CHAPTER V

### COMPUTATION OF PENSION



*(s. 130, pars. 5, 5.1, 5.2 and 5.3)*

O.C. 1842-88, c. V; T.B. 208553, s. 4.

**5.** In determining the contributory period, the number of contributory days in the period during which an employee contributed and was exempted from contributing during a year, and during which the days and parts of days were otherwise credited with contributions does not include the days and parts of days of absence without pay not credited to the employee.

O.C. 1842-88, s. 5.

**5.1.** The contributory period of an employee who simultaneously holds, for the first time during a year, more than one employment under the 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 employee 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 employee continues to hold that employment.

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

T.B. 208553, s. 5.

**5.2.** Where, in a year, an employee ceases to hold the reference employment retained pursuant to section 5.1 and, before the end of that year, the employee simultaneously holds again more than one employment under the plan, that employee'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 simultaneously held or, if none of those employments is held on that preceding day, the employment with the highest annual basic salary.

Where, in a year, an employee ceases to hold the reference employment retained pursuant to section 5.1 and continues to simultaneously hold more than one employment under the plan, that employee's contributory period is established, for the part of the year that begins on the first day following the day on which the employee 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. 208553, s. 5.

**5.3.** The daily factor used to compute the annualized pensionable salary of an employee 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 employee 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. 208553, s. 5.

**5.4.** The annual basic salary of an employee 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. 208553, s. 5.

## CHAPTER VI

### PERCENTAGE APPLICABLE



(s. 130, par. 6)

**6.** (Revoked).

O.C. 1842-88, s. 6; O.C. 707-94, s. 2.

## CHAPTER VII

### EDUCATIONAL INSTITUTIONS



(s. 130, par. 7)

**7.** For the purposes of section 59 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 Act (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 respecting the Teachers Pension Plan (chapter R-11) and in paragraphs 1, 2 and 3.

O.C. 1842-88, s. 7.

## CHAPTER VII.1

### ADDITIONAL BENEFITS



(s. 130, par. 7.1)

O.C. 1651-97, s. 1.

**7.1.** A person is entitled to additional benefits in respect of the years of service credited to him under the Pension Plan of Peace Officers in Correctional Services between 31 December 1987 and 1 January 1992, excluding those that have been transferred to that plan, on the following conditions:

(1) the person was participating in the Pension Plan of Peace Officers in Correctional Services on 31 December 1995 or was receiving a pension on that date;

(2) the person was not refunded the contributions paid into that plan between 31 December 1987 and 1 January 1992 or the contributions exempted from paying during that period; and

(3) the person has not transferred his years of service or parts thereof credited under that plan to another pension plan.

For the purposes of the first paragraph, the years of service credited are those for which the employee has accumulated service and paid contributions, those for which he was exempted from contributing or, in the case of maternity leave, those that have otherwise been credited in respect of that leave.

O.C. 1651-97, s. 1.

**7.2.** A person referred to in section 7.1, excluding the person referred to in section 7.9, who retires after 31 December 1996 while under age 65 is entitled to receive a yearly additional benefit equal to \$310 for each year of service credited. That benefit shall be indexed and adjusted, where applicable, in accordance with sections 7.4 and 7.7.

O.C. 1651-97, s. 1.

**7.3.** A person referred to in section 7.1, excluding a person referred to in section 7.9, who retired before 1 January 1997 while under age 65 is entitled to receive a yearly additional benefit equal to \$310 for each credited year of service. That benefit shall be adjusted, where applicable, in accordance with section 7.7 on the date of retirement as if the benefit had been granted on that date.

The benefit established pursuant to the first paragraph shall be granted to the person from 1 January 1997.

O.C. 1651-97, s. 1.

**7.4.** The additional benefit established pursuant to section 7.2 shall be increased each year at an indexation rate of 2% from 1 January 1998 to January 1 of the year in which payment begins.

O.C. 1651-97, s. 1; T.B. 198913, s. 1.

**7.5.** The additional benefit shall be granted from the date on which a person retires. Where that date is prior to the date on which a person reaches the age of 55, the person may choose to postpone payment to the first day of the month that follows the day of the month in which that age is reached. However, if a pension is granted to a person under paragraph 5 of section 44 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) before the age of 55, the additional benefit shall be granted from the month following the month in which that age is reached.

O.C. 1651-97, s. 1; T.B. 198913, s. 2.

**7.6.** An additional benefit shall be paid until the earlier of the following dates:

- (1) the first day of the month following the person's death; or
- (2) the first day of the month following the person's 65th birthday.

O.C. 1651-97, s. 1.

**7.7.** If the additional benefit is granted before the person reaches age 55, the benefit shall be reduced by  $\frac{1}{12}$  of 7% per month, calculated for each month comprised between the date on which the benefit is granted and the person's 55th birthday, for as long as it is paid.

If the additional benefit is granted after the person reaches age 55, the benefit shall be increased by  $\frac{1}{12}$  of 7% per month, calculated for each month comprised between the person's 55th birthday and the date on which the benefit is granted, for as long as it is paid.

O.C. 1651-97, s. 1.

**7.8.** A person referred to in section 7.3 is also entitled to a lump sum corresponding to the additional benefits he would have received since the date of retirement until the earliest of the following dates:

- (1) the first day of the month following the person's death;

- (2) the first day of the month following the person's 65th birthday; or
- (3) 31 December 1996.

Those additional benefits shall be established and granted in accordance with section 7.3. In the event of death, the benefits shall be paid to the spouse or, failing that, to the successors.

O.C. 1651-97, s. 1.

**7.9.** A person referred to in section 7.1 who retired before 1 January 1998 at age 64 or older is entitled to a lump sum equal to \$505.30 for each year of service credited.

If the person dies before receiving that lump sum, it shall be paid to the spouse or, failing that, the successors.

O.C. 1651-97, s. 1.

## CHAPTER VII.2

### SUPPLEMENTARY BENEFITS



(s. 130, par. 7.2)

T.B. 198913, s. 3.

## DIVISION I

### SUPPLEMENTARY BENEFIT GRANTED TO AN EMPLOYEE WHO RETIRES BETWEEN 31 AUGUST 2003 AND 1 JANUARY 2004

T.B. 198913, s. 3.

**7.10.** A supplementary benefit shall be granted to an employee who meets the following conditions:

- (1) the employee is under 65 years of age;
- (2) the employee has accumulated at least 28 years of credited service;
- (3) the employee retires between 31 August 2003 and 1 January 2004;
- (4) the employee is a member of the plan on the day preceding retirement; and
- (5) the employee was not refunded the contributions paid into the plan between 31 December 1994 and 1 January 2001 or the contributions exempted from paying during that period.

T.B. 198913, s. 3.

**7.11.** The employee referred to in section 7.10 is entitled to an annual benefit equal to \$150 per year of service credited to the plan up to 25 years of service.

The benefit is payable until the date determined in section 7.6.

T.B. 198913, s. 3.



## DIVISION II

### SUPPLEMENTARY BENEFIT RELATED TO THE YEARS OF CREDITED SERVICE BETWEEN 31 DECEMBER 1994 AND 1 JANUARY 2001

T.B. 198913, s. 3.

**7.12.** A supplementary benefit, in respect of each year of service credited to the plan between 31 December 1994 and 1 January 2001, except the years that were transferred to the plan, shall be granted to an employee who retires after 31 December 2003 while under 65 years of age. The years of credited service shall be those referred to in the second paragraph of section 7.1.

An employee is entitled to an annual benefit equal to \$250 per year of service referred to in the first paragraph.

T.B. 198913, s. 3.

**7.13.** A supplementary benefit granted by this Division shall be payable to an employee in accordance with sections 7.5 to 7.7 subject to section 7.14.

A supplementary benefit shall be indexed annually by 2% from 1 January 2002 to the first January of the year during which payment begins.

T.B. 198913, s. 3.

**7.14.** A pensioner who retired between 1 January 1995 and 15 April 2001 is entitled, from the latter date, to the supplementary benefit provided for in this Division. A pensioner who receives a pension under subparagraph 5 of the first paragraph of section 44 of the Act is entitled to the supplementary benefit only from the first day of the month following the month in which the age of 55 is reached, if on 15 April 2001 the pensioner had not reached that age.

If, on 15 April 2001, the pensioner had not reached the age of 55, the pensioner's benefit shall be reduced, for the duration of its term, by  $\frac{1}{12}$  of 7% per month between 15 April 2001 and the month in which the age of 55 is reached. The pensioner may choose to postpone payment to the first day of the month that follows the month in which that age is reached.

If, on 15 April 2001, the pensioner had reached the age of 55, the pensioner's benefit shall be increased, for the duration of its term, by  $\frac{1}{12}$  of 7% per month between the date on which the age of 55 is reached and 15 April 2001. That rule also applies to a pensioner who receives a pension under subparagraph 5 of the first paragraph of section 44 of the Act.

T.B. 198913, s. 3.

**7.15.** An employee who, between 14 April 2001 and 1 January 2004, is entitled to a pension under subparagraph 5 of the first paragraph of section 44 of the Act is also entitled to the supplementary benefit provided for in this Division, when there is no entitlement to the supplementary benefit provided for in Division I.

T.B. 198913, s. 3.

## DIVISION III

### MISCELLANEOUS

T.B. 198913, s. 3.

**7.16.** The benefits referred to in this Chapter shall be added to the amount of the pension paid to the employee. However, section 100 of the Act does not apply in respect of the amount of those benefits.

T.B. 198913, s. 3.

**7.17.** For the purposes of section 52.1 of the Act, where the pension amounts including supplementary benefits referred to in this Chapter and the additional benefits referred to in Chapter VII.1 exceed the limits authorized under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), the amount of the supplementary benefits referred to in this Chapter shall be reduced first.

Where the amount of the supplementary benefits has been reduced pursuant to the first paragraph, the limits referred to in that paragraph, established on the date on which the employee retires and under which the reduction is made, are indexed according to the rate of increase in the Pension Index within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) on 1 January of each year during which those benefits are paid to the employee. The first index adjustment of the amount is made proportionately to the number of days for which the benefit was or would have been paid during the year in which the employee ceased to participate in this plan in relation to the total number of days in that year. The supplementary benefits shall be recomputed in the manner prescribed by this Chapter to take the index adjustment into account.

T.B. 198913, s. 3; T.B. 201440, s. 2.

**7.17.1.** Division I of this Chapter applies to an employee who, on 1 January 2002, belonged to the subclass referred to in paragraph 9 of Division III of the Schedule to the Regulation respecting the designation of classes or subclasses of employees and the determination of special provisions applicable to employees of the Institut Pinel (O.C. 1443-92, 92-09-30). For the purposes of paragraph 5 of section 7.10, the contributions are those that the employee paid or the contributions the employee was exempted from paying to the Government and Public Employees Retirement Plan.

Division II of this Chapter applies to an employee referred to in the first paragraph. For the purposes of section 7.12, the term “plan” refers to the Government and Public Employees Retirement Plan.

T.B. 201440, s. 3.

**7.18.** A pensioner may not accumulate the benefits referred to in Divisions I and II.

T.B. 198913, s. 3.

## CHAPTER VII.2.1

### COMPUTATION OF INTEREST



(s. 130, par. 7.3.1)

T.B. 207218, s. 1.

**7.18.1.** For the purposes of the third paragraph of section 72 of the Act, the interest rate applicable to the contributions referred to in subparagraph 1 of the second paragraph of that section is determined according to the formula provided for in Schedule I.


T.B. 207218, s. 1; T.B. 213343, s. 1.

**7.18.2.** Interest is computed at the rates in Schedules II and III of the Act, according to the periods of application of those rates provided for in the sections concerned in the Act. Where the sections do not provide the date on which interest ceases to accrue, the interest is computed up to the first day of the month in which the refund is made.

T.B. 207218, s. 1; T.B. 213343, s. 2.

## CHAPTER VII.2.2

### DETERMINATION OF THE RATES OF INTEREST

 (s. 130, 1st par., subpar. 7.3.1.1)

T.B. 213343, s. 3.

## DIVISION I

### RATE OF INTEREST ACCORDING TO THE RATES OF RETURN

T.B. 213343, s. 3.

**7.18.3.** The rate of interest in Division II of Schedule II to the Act, applicable from 1 June of a given year to 31 May of the following year, is determined by computing the geometrical mean of the annual rates of return for the 3-year period ending on 31 December of the year preceding the reference year, according to the formula in Schedule II.

T.B. 213343, s. 3.

**7.18.4.** The annual rate of return is the rate determined by the Caisse de dépôt et placement du Québec as of 31 December of each year, taking into account the categories of amounts referred to in subparagraphs 1, 2, 3 and 5 of the first paragraph of section 134 of the Act, for the employees' contribution fund under the Pension Plan of Peace Officers in Correctional Services, after deduction of the management expenses.

Despite the foregoing, the annual rates of return for the years 2011, 2012 and 2013 where any of the rates is used to compute the geometrical mean referred to in section 7.18.3, are the rates determined by the Caisse de dépôt et placement du Québec as of 31 December of each of those years, taking into account the categories of amounts referred to in subparagraphs 1, 2 and 4 of the first paragraph of section 127 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), for the employees' contribution fund under that plan, after deduction of the management expenses.

T.B. 213343, s. 3.

## DIVISION II

### RATE OF INTEREST ACCORDING TO AN EXTERNAL INDEX


T.B. 213343, s. 3.

**7.18.5.** The rate of interest in Schedule III to the Act is applicable from 1 June of a given year to 31 May of the following year. The rate is determined by computing the arithmetic mean, for the 12-month period ending on 31 December of the preceding year, of the nominal rates of interest on negotiable bonds issued by the Government of Canada for a term of 3 to 5 years as compiled by Statistics Canada and published in the Bank of Canada Review under the identification No. V-122485 in the CANSIM System.

T.B. 213343, s. 3.

## CHAPTER VII.3

### SPOUSE'S WAIVER

 (s. 130, par. 7.3.2)


T.B. 206220, s. 1.

**7.19.** The waiver or revocation notice required under the second paragraph of section 74.0.2 of the Act must be dated and indicate the name and address of the employee, 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. 206220, s. 1.

## CHAPTER VIII

### ACTUARIAL VALUE

 (s. 130, par. 8)

**8.** For the purposes of this Division, the expression “CIA Standard” refers to section 3500 of the Standards of Practice of the Canadian Institute of Actuaries concerning pension commuted values in force on 1 February 2022.

The actuarial value of the pension referred to in sections 41.12 and 103 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 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.

PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

<b>Inflation level</b>	<b>Addition to the result of the PI-3% formula</b>	<b>Adjusted indexing rate</b>	<b>Addition to the result of the 50% PI, min. PI-3% formula</b>	<b>Adjusted indexing rate</b>
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:

<b>Age</b>	<b>Male</b>	<b>Female</b>
18-59 years old	65%	60%
60-64 years old	65%	55%
65-69 years old	60%	50%
70-74 years old	60%	40%
75-79 years old	60%	30%
80-84 years old	60%	20%
85-89 years old	50%	10%
90-109 years old	40%	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 older;

— the female spouse of the member is assumed to be 5 years younger.

(8) Retirement age:

For the purposes of section 41.12 of the Act, the retirement age is the age on the date on which membership ceases as determined pursuant to section 8.7 or 8.8 of the Act.

For the purposes of section 103 of the Act, the retirement age is the age attained at the date of payment of the actuarial value.

For the purposes of section 41.12 of the Act, the economic assumptions are established based on the rates and returns of bond indexes, as described in the CIA Standard, applicable to the second calendar month preceding the month in which the valuation took place, rather than those applicable to the preceding month.

For the purposes of section 103 of the Act, 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.

O.C. 1842-88, s. 8; T.B. 203097, s. 2; T.B. 226434, s. 3; I.N. 2024-05-27.

## CHAPTER VIII.1

### RATE OF CONTRIBUTION



(s. 130, 1st par., subpars. 3.2, 7.3 and 9)

O.C. 1530-2001, s. 1; T.B. 213343, s. 4.

**8.0.1.** *(Implicitly revoked, 2002, c. 30, s. 165 et 2004, c. 39, s. 59).*

O.C. 1530-2001, s. 1.

**8.0.2.** From 1 January 2013, the contribution rate provided for in the first paragraph of section 42 of the Act is equal to 6.5%.

From 1 January 2014, and from 1 January of each subsequent year, the rate of contribution provided for in the first paragraph of section 42 of the Act is the rate in Schedule III.

O.C. 1180-2012, s. 1; T.B. 213343, s. 5.

**8.0.3.** From 1 January 2013, the supplementary contribution rate provided for in the second paragraph of section 42 of the Act is equal to 0%.

T.B. 212058, s. 1.

**8.0.4.** From 1 January 2014, the additional rate of contribution provided for in the third paragraph of section 42 of the Act is the rate in Schedule IV, for the period indicated therein.

T.B. 213343, s. 6.

## CHAPTER IX

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



(s. 130, par. 10)

O.C. 707-94, s. 3.

**8.1.** The pensionable salary, for the purpose of establishing the cost of redeeming a year prior to 1 January 1990 in which the employee 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:

$$A + (0.78125\% \times B) = M$$

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2.1875%

“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.

O.C. 707-94, s. 3; T.B. 202422, s. 1.


**8.2.** If the employee 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 employee 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 employee 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 51 of the Act, taking into account the limit provided for in section 52 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.

O.C. 707-94, s. 3; T.B. 202422, s. 2.

## CHAPTER X

### PERIODS OF ABSENCE THAT MAY BE CREDITED UNDER THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

 (s. 130, par. 11)

O.C. 707-94, s. 3; T.B. 202422, s. 3.

**8.3.** The periods during which the employee is absent, after 31 December 1991 except the periods during which the employee was exempt from any contribution under section 18 or 19 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 Pension Plan of Peace Officers in Correctional Services 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 Pension Plan of Peace Officers in Correctional Services and the service that would have been credited under that plan in proportion to the salary received by the employee. 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.

O.C. 707-94, s. 3; T.B. 202422, s. 4.

**8.3.1.** An employee may be credited under the plan with each period of absence without pay prior to 1 January 1990, without exceeding 2 years of service except in the case of a period of absence related to total disability, educational leave, sabbatical leave, maternity leave, paternity leave or adoption leave.

T.B. 202422, s. 5.

**8.3.2.** Despite section 8.3.1, an employee may be credited under the plan, without exceeding 3 years of service, with each period of absence prior to 1 January 1990 during which the employee held employment with the Government of Canada, the government of another province, a union, an association representing management personnel, a charitable organization or an educational institution if no contribution concerning that period has been accumulated in another plan.

T.B. 202422, s. 5.

## CHAPTER X.I

### ANNUAL BASIC SALARY



(s. 130, par. 14)

T.B. 202422, s. 5.

**8.3.3.** If the total service credited to the employee is reduced under section 16 of the Act to which section 143.18 of the Act refers, the annual basic salary of the employee or person, for the years 1989 to 1992, corresponds to the pensionable salary received for the year concerned divided by the service credited for that year.

The salary must not exceed, for each of the years concerned, the maximum of the salary scale for peace officers in correctional services applicable for the years 1989 to 1992 respectively.

T.B. 202422, s. 5.

## CHAPTER XI

*(Revoked)*

O.C. 1494-96, s. 1; T.B. 213343, s. 7.

**8.4.** *(Revoked)*.

O.C. 1494-96, s. 1; O.C. 758-97, s. 1; O.C. 348-2000, s. 1; O.C. 66-2006, s. 1; T.B. 213343, s. 7.

**9.** Omitted.

O.C. 1842-88, s. 9.



## SCHEDULE I

(s. 7.18.1)

### RATE OF INTEREST

Under section 7.18.1, the rate of interest applicable to the contributions referred to in subparagraph 1 of the second paragraph of section 72 of the Act corresponds to rate I determined according to the following formula:

$$I = [(1+i_1)^{nb1/365} \times (1+i_2)^{nb2/365}]^{1/2} - 1, \text{ where}$$

$i_1$  represents the rate of interest in Schedule II to the Act applicable at the beginning of the employee's period of membership until the earlier of the following dates: the date of the end of the period of application of the rate of interest, the date of the end of the period of membership or 31 December of the year concerned;

$nb1$  represents the number of days during which the rate of interest represented by the variable  $i_1$  is applicable;

$i_2$  represents, where the employee's period of membership ends on a date later than the date of the end of the period of application of the rate of interest represented by the variable  $i_1$ , the rate of interest in Schedule II to the Act applicable on the day following the end of the period of application until the earlier of the following dates: the date of the end of the period of membership or 31 December of the year concerned;

$nb2$  represents the number of days during which the rate of interest represented by the variable  $i_2$  is applicable.

Where the period of membership ends on a date prior to the date of the end of the period of application of the rate of interest represented by the variable  $i_1$ , the term  $(1+i_2)^{nb2/365}$  is equal to 1.

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T.B. 213343, s. 8.

**SCHEDULE II**

(s. 7.18.3)

COMPUTATION OF THE RATE OF INTEREST

The formula for the computation of the rate of interest for the reference year is the following:

$i_y = ((1 + T_{y-1})(1 + T_{y-2})(1 + T_{y-3}))^{1/3} - 1$ , where:

$T_{y-1}$  represents the rate of return for the year preceding the reference year

$T_{y-2}$  represents the rate of return for the year preceding the reference year by 2 years

$T_{y-3}$  represents the rate of return for the year preceding the reference year by 3 years

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T.B. 213343, s. 8.

**SCHEDULE III**

*(s. 8.0.2)*

**RATE OF CONTRIBUTION**

<b>Year</b>	<b>Rate</b>
2014	8.3%
2015	9.3%
2016	9.63%
2017	9.63%
2018	9.63%
2019	9.77%
2020	9.77%
2021	9.77%
2022	10.63%
2023	10.63%
2024	10.63%

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T.B. 213343, s. 8; T.B. 215812, s. 1; T.B. 217000, s. 1; T.B. 218310, s. 1; T.B. 220164, s. 1; T.B. 225332, s. 1.

**SCHEDULE IV**

(s. 8.0.4)

ADDITIONAL RATE OF CONTRIBUTION

<b>Period</b>	<b>Rate</b>
1 January to 31 December 2014	1.5%
1 January to 31 December 2015	2%
1 January 2016 to 31 December 2018	2.5%
From 1 January 2019	1%

T.B. 213343, s. 8; T.B. 220164, s. 2.

UPDATES

O.C. 1842-88, 1988 G.O. 2, 4149  
 O.C. 834-90, 1990 G.O. 2, 1593  
 S.Q. 1990, c. 87, s. 105  
 O.C. 707-94, 1994 G.O. 2, 2045  
 O.C. 1494-96, 1996 G.O. 2, 4987  
 O.C. 758-97, 1997 G.O. 2, 2737  
 O.C. 1651-97, 1997 G.O. 2, 6291  
 O.C. 348-2000, 2000 G.O. 2, 1929  
 O.C. 1530-2001, 2002, G.O. 2, 245  
 T.B. 198913, 2002 G.O. 2, 5763  
 T.B. 199294, 2003 G.O. 2, 929  
 T.B. 200520, 2004 G.O. 2, 21  
 T.B. 201440, 2004 G.O. 2, 2611  
 T.B. 202422, 2005 G.O. 2, 1739  
 T.B. 203097, 2005 G.O. 2, 5506  
 O.C. 66-2006, 2006 G.O. 2, 1029  
 T.B. 204927, 2007 G.O. 2, 1435  
 T.B. 206220, 2008 G.O. 2, 1164  
 T.B. 206318, 2008 G.O. 2, 1302  
 T.B. 207218, 2009 G.O. 2, 124  
 T.B. 208553, 2010 G.O. 2, 152  
 O.C. 1180-2012, 2013 G.O. 2, 7  
 T.B. 212058, 2013 G.O. 2, 195  
 T.B. 213343, 2013 G.O. 2, 3274  
 T.B. 215812, 2016 G.O. 2, 21  
 S.Q. 2015, c. 20, s. 61  
 T.B. 217000, 2016 G.O. 2, 4119  
 T.B. 218310, 2017 G.O. 2, 3705  
 T.B. 220164, 2018 G.O. 2, 5199  
 T.B. 221072, 2019 G.O. 2, 1621  
 O.C. 816-2021, 2021 G.O. 2, 2103  
 T.B. 225332, 2021 G.O. 2, 5279  
 T.B. 226434, 2022 G.O. 2, 2409