

chapter R-10

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

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TITLE I

GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

1983, c. 24, s. 1.

CHAPTER I

APPLICATION

1983, c. 24, s. 1.

1. This retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973.

1973, c. 12, s. 1; 1977, c. 5, s. 14; 1980, c. 11, s. 76; 1982, c. 33, s. 1; 1983, c. 24, s. 1; 1987, c. 47, s. 1.

2. The plan also applies to

(1) any employee whose supplemental pension plan with an employer party to the plan was terminated after 30 June 1973 by reason of an amendment made to the supplemental pension plan, except an employee of a research centre within the meaning of section 6.2;

(2) a member of the staff of the Lieutenant-Governor, of a minister or of a person referred to in section 124.1 of the Act respecting the National Assembly (chapter A-23.1) who is not entitled to assignment or re-assignment to a position where this plan or the Pension Plan of Management Personnel would apply to the employee if the member applies to Retraite Québec to have the plan apply to the employee, except where the member can avail themselves of section 9.0.1 of the Act respecting the Teachers Pension Plan (chapter R-11) or section 54 of the Act respecting the Civil Service Superannuation Plan (chapter R-12). The plan is applicable to the member from the date specified in the employee's application, which may precede by not more than 12 months the date on which Retraite Québec receives the application but may not be prior to the date on which the employee became such a member;

(3) an employee who is released without pay by their employer for union activities and who is in the employ of a body designated in Schedule II.1 if the employee belongs to the class of employees mentioned in that schedule in respect of that body.

1973, c. 12, s. 2; 1974, c. 9, s. 1; 1974, c. 62, s. 5; 1975, c. 41, s. 47; 1976, c. 51, s. 9; 1977, c. 5, s. 14, s. 228; 1977, c. 21, s. 1; 1977, c. 68, s. 232; 1978, c. 7, s. 105; 1978, c. 38, s. 31; 1978, c. 18, s. 25; 1978, c. 24, s. 31; 1978, c. 64, s. 53; 1979, c. 10, s. 34; 1979, c. 63, s. 311; 1979, c. 85, s. 87; 1980, c. 2, s. 17; 1979, c. 51, s. 263; 1979, c. 86, s. 72; 1979, c. 48, s. 128, s. 138; 1979, c. 56, s. 293; 1980, c. 11, s. 77; 1979, c. 64, s. 56; 1979, c. 73, s. 21; 1982, c. 14, s. 2; 1982, c. 54, s. 55; 1982, c. 51, s. 1; 1982, c. 62, s. 143; 1983, c. 24, s. 1; 1983, c. 55, s. 147; 1986, c. 44, s. 64; 1990, c. 87, s. 30; 1995, c. 46, s. 3; 2001, c. 31, s. 258; 2004, c. 39, s. 79; 2007, c. 43, s. 42; 2010, c. 11, s. 22; 2018, c. 4, s. 19; 2022, c. 22, s. 288.

2.0.1. *(Replaced).*

1982, c. 51, s. 2; 1983, c. 24, s. 1.

2.1. *(Replaced).*

1980, c. 11, s. 79; 1983, c. 24, s. 1.

3. Every person referred to in sections 1, 2 and 3.2 and every person to whom an Act or a regulation makes this plan applicable are, for the purposes of this plan, considered to be employees unless they are pensioners under this plan, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Certain Teachers, the Pension Plan of Management

Personnel, the pension plans established under sections 9, 10 and 10.0.1 or a supplemental pension plan the funds of which were transferred to Retraite Québec under an Act.

For the purposes of this plan, an employee within the meaning of the first paragraph is deemed to hold pensionable employment when the employee holds full-time or part-time employment contemplated by the plan, which includes, among other periods, any period during which the employee is absent without pay, is entitled to salary insurance benefits or is on maternity leave or personal leave in connection with pregnancy or delivery. When such an employee holds employment for which the basis of remuneration is 200 days, the employee is also deemed to hold pensionable employment until the end of the employment contract if the contract ends on 30 June of any year.

For the purposes of this plan, salary insurance means the salary insurance that is mandatory for the employee but does not include the salary insurance referred to in section 29.1.

The Government shall identify by regulation the classes of employees who hold pensionable employment for which the basis of remuneration is 200 days.

1973, c. 12, s. 3; 1974, c. 9, s. 2; 1977, c. 5, s. 14; 1977, c. 68, s. 233; 1978, c. 15, s. 140; 1983, c. 24, s. 1; 1987, c. 47, s. 2; 1987, c. 107, s. 163; 1988, c. 82, s. 1; 1990, c. 87, s. 105; 1991, c. 14, s. 11; 1995, c. 70, s. 16; 2001, c. 31, s. 259; 2002, c. 30, s. 29; 2007, c. 43, s. 43; 2008, c. 25, s. 1; 2015, c. 20, s. 61; 2022, c. 22, s. 250.

3.0.1. For the purposes of this plan, an absence without pay is an absence that is provided for in the employee's conditions of employment and authorized by the employee's employer, for which the employee does not receive pay, and during which the employee would have been expected to perform or could have performed work had it not been for the absence.

The Government may, by regulation, determine any other absence that constitutes an absence without pay and for which, if applicable, the absent person is considered an employee.

2018, c. 4, s. 20.

3.1. For the purposes of the plan, an employee shall participate in a plan from their first day of service in pensionable employment. However, if the employee, before participating in this plan, obtained credit for prior service pursuant to the plan, their participation is deemed to begin on the date their application for the redemption of that service was received by Retraite Québec.

An employee shall participate in a plan as long as the employee remains an employee within the meaning of such plan. However, for the purposes of eligibility for and computation of benefits under this plan, where an employee ceases to be an employee within the meaning of this plan for any period during which the employee is not in service in pensionable employment, the employee is deemed to have ceased to participate,

(1) if the employee is not entitled to a pension, on their last day of service in pensionable employment or, as the case may be, on the date Retraite Québec received an application for redemption whereby years and parts of a year of service have been credited or transferred to the plan if such date is subsequent to the last day referred to above;

(2) if the employee is entitled to a pension, on the first day the employee became entitled to the pension, from the day or date which would have been considered if paragraph 1 had applied.

1988, c. 82, s. 2; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

3.1.1. Although participation in this plan is mandatory under the first paragraph of section 3.1, no participation may be recognized

(1) for years or parts of a year for which a decision or out-of-court settlement shows that the person who completed service during the years or parts of a year concerned was an employee of an employer designated

in Schedule I or II or was not excluded from this plan under paragraph 4 of section 1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) if,

(a) in the case where the decision is a final decision of the Administrative Labour Tribunal or, where applicable, of a higher authority concerning the Tribunal's decision and is rendered following a request made under section 39 of the Labour Code (chapter C-27), or in the case of an out-of-court settlement following such a request, those years or parts of a year are prior to the date on which the request was made under section 39;

(b) in the case where the decision is a final decision of the Administrative Labour Tribunal or, where applicable, of a higher authority concerning the Tribunal's decision and is rendered following an investigation made under section 39 of the Labour Code, those years or parts of a year are prior to the date of the Tribunal's decision; or

(c) in the case where the decision is a final decision of the Agence du revenu du Québec or the Canada Revenue Agency or, where applicable, of a higher authority concerning the decision of the agency concerned, those years or parts of a year are prior to the date of the decision of the agency concerned; or

(2) if an application to that effect is received more than 36 months following the first day concerned by the application and is made because the person who completed service during the years or parts of a year concerned was an employee of an employer designated in Schedule I or II or was not excluded from this plan under paragraph 4 of section 1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan, and if those years or parts of a year are not the subject of a decision or out-of-court settlement referred to in subparagraph 1.

For the purposes of the first paragraph, any period during which the person was an employee entitled to salary insurance benefits or an employee on maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leave that form part of their conditions of employment is counted as a period of service.

For the purposes of sections 24, 74 and 74.1, the employee is deemed not to have held pensionable employment under this plan in relation to the years or parts of a year of service referred to in this section.

2018, c. 4, s. 21; 2022, c. 22, ss. 287 and 288.

3.2. The provisions of this Act concerning pension credits and the provisions concerning paid-up annuity certificates obtained under a supplemental pension plan with an employer party to this plan also apply to an employee who is a member of the Pension Plan of Management Personnel as if the employee was an employee for the purposes of this plan.

For the purposes of those provisions, the words “plan” and “this plan”, in the case of an employee referred to in the first paragraph, refer to the Pension Plan of Management Personnel unless otherwise indicated by the context or unless otherwise provided.

2001, c. 31, s. 260.

3.3. The employee referred to in section 3.2 is deemed to become a member of this plan on the earlier of the following dates:

(1) the employee's first day of service in pensionable employment under the Pension Plan of Management Personnel if, before becoming a member of that plan, the employee caused years or parts of a year of service to be counted for the purpose of acquiring a pension credit or a paid-up annuity certificate;

(2) the date Retraite Québec received an application for redemption whereby years and parts of a year of service were counted under this plan for the purpose of acquiring a pension credit.

The employee shall be a member of this plan as long as the employee remains an employee for the purposes of the Pension Plan of Management Personnel. The employee is deemed to have ceased to be a member on the date determined by section 9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

An employee referred to in the first paragraph who retires under the Pension Plan of Management Personnel is deemed to retire under this plan on the same date. The employee's application for a pension filed under the Act respecting the Pension Plan of Management Personnel is deemed to be an application for payment of a pension credit. Division II.1 of Chapter V.1 and Division I of Chapter VII and Chapter VII.1 of this Title do not apply to that employee.

2001, c. 31, s. 260; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

4. This retirement plan does not apply to a person who

- (1) is under 18 years of age;
- (2) becomes an employee on or after 31 December of the year in which the employee attains 69 years of age;
- (3) is excluded therefrom by regulation by reason of their class or conditions of employment or their remuneration or mode of remuneration;
- (4) is entitled to benefits under a retirement plan provided for in the Courts of Justice Act (chapter T-16);
- (5) is member of the Sûreté du Québec;
- (6) is a Member of the National Assembly
- (7) *(paragraph repealed)*;
- (8) is a member of the Pension Plan of Peace Officers in Correctional Services;
- (9) subject to section 3.2 of this Act, is a member of the Pension Plan of Management Personnel.

1973, c. 12, s. 4; 1977, c. 5, s. 14; 1977, c. 21, s. 2; 1980, c. 11, s. 80; 1983, c. 24, s. 1; 1983, c. 55, s. 148; 1987, c. 47, s. 3; 1987, c. 107, s. 164; 1990, c. 87, s. 105; 1991, c. 77, s. 35; 1997, c. 50, s. 13; 2001, c. 31, s. 261; 2004, c. 39, s. 80; 2022, c. 22, s. 288.

5. An employee is no longer an employee within the meaning of the plan on 31 December of the year in which the employee attains 69 years of age.

1973, c. 12, s. 5; 1974, c. 9, s. 3; 1977, c. 21, s. 3; 1983, c. 24, s. 1; 1987, c. 47, s. 4; 1988, c. 82, s. 3; 1991, c. 77, s. 36; 1997, c. 50, s. 14; 2022, c. 22, s. 288.

6. This plan applies to employees who are members of a supplemental pension plan with an employer party to this plan if the employees so elect by means of a poll. The rules governing the poll are prescribed by regulation.

Such poll shall be held within six months of the date of delivery by Retraite Québec of the following documents:

- (1) the text of the supplemental pension plan and the regulations relating to it;
- (2) the most recent actuarial valuation of such plan;
- (3) the most recent balance sheet of the financial management of such plan;

- (4) a detailed statement of the pension credit accrued under such plan to each employee.

To the extent provided for by section 3.2, the plan also applies to the employees referred to in section 20 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) who are members of a supplemental pension plan with an employer party to this plan and by the Pension Plan of Management Personnel, if those employees so elect by means of a poll held in accordance with the first and second paragraphs.

This section does not apply to employees of a research centre within the meaning of section 6.2.

1973, c. 12, s. 6; 1974, c. 9, s. 4; 1983, c. 24, s. 1; 1987, c. 47, s. 5; 2001, c. 31, s. 262; 2010, c. 11, s. 23; 2015, c. 20, s. 61.

6.1. The plan applies to employees, other than the employees referred to in the second paragraph, who hold employment in a research centre within the meaning of section 6.2 and whose remuneration is paid out of the centre's budget, if both the employer and the employees so elect by means of a poll.

Employees who, on 31 December 2009, contribute to the plan for employment held in a research centre or who, on that date, would have contributed to the plan for such employment had they not been absent without pay, receiving salary insurance benefits or on maternity leave or personal leave in connection with pregnancy or delivery, those who, on the date of the poll of the employees, are included in one of the four bargaining units constituted under the Act respecting bargaining units in the social affairs sector (chapter U-0.1) and those to whom the plan, if it became applicable, would not apply by reason of the regulation made under paragraph 3 of section 4 may not make an election for the purposes of the first paragraph.

The employees may hold a poll only after a favourable vote by the employer. The other rules governing the holding of a poll by the employees and by the employer are prescribed by regulation.

2010, c. 11, s. 24; 2022, c. 22, s. 287.

6.2. A research centre is a research centre, research institute, research structure or any other organization that makes the participation in research activities possible that is described in section 88, 89, 90 or 91 of the Act respecting health services and social services (chapter S-4.2) and is managed by the employer defined in the second paragraph.

The employer of the employees who hold pensionable employment under this plan in a research centre and whose remuneration is paid out of the centre's budget is, for the purposes of this Act, one or more institutions described in section 88, 89, 90 or 91 of the Act respecting health services and social services or a non-profit legal person created by such an institution or such institutions for the purpose of managing a research centre and all the researchers deemed self-employed workers who work in the research centre, whether they are grouped together in a juridical form or not.

2010, c. 11, s. 24.

7. In no case may the employees referred to in section 6 or 6.1 who, following their respective polls, have maintained their membership in the supplemental pension plan or chosen not to become members of this plan or the Pension Plan of Management Personnel hold another poll under those sections to elect to become members of this plan or the Pension Plan of Management Personnel before 12 months after the date of their last poll.

Any new poll held by the employees referred to in section 6.1 may be held only after a favourable vote by the employer. The favourable vote must be obtained not more than three months before the date on which the employees hold a new poll.

1976, c. 16, s. 1; 1977, c. 21, s. 4; 1982, c. 33, s. 2; 1983, c. 24, s. 1; 1987, c. 47, s. 6; 2001, c. 31, s. 263; 2010, c. 11, s. 25.

8. The plan applies, subject to the provisions of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), to the employees if they have so elected, in accordance with section 6 or 6.1, from

1 January or 1 July, whichever date occurs first, following the lapse of two months after reception by Retraite Québec of a notice from the representatives of such employees.

1977, c. 21, s. 5; 1983, c. 24, s. 1; 2001, c. 31, s. 264; 2010, c. 11, s. 26; 2015, c. 20, s. 61.

9. Employees in the sectors of health services and social services of a body designated by the Government who, at any date from 30 September 1975, are grouped under an employment that is pensionable employment under this plan are, from the time they are so grouped, members of a retirement plan established by the Government similar to the plan to which they formerly belonged. The first paragraph of section 124 and section 125 apply to the plan so established.

However, they may elect to become members of this plan by means of a poll held in accordance with section 6.

1973, c. 12, s. 7; 1983, c. 24, s. 1; 1987, c. 47, s. 7.

10. The employees of a federal hospital designated by the Government who are grouped under an employment that is pensionable employment under this plan or the Pension Plan of Management Personnel may elect, in accordance with the rules and conditions fixed by the Government, to become members of this plan, of the Pension Plan of Management Personnel if, in the latter case, they hold employment that is pensionable employment under that plan, or of a retirement plan established by the Government similar to the plan to which they formerly belonged. The first paragraph of section 124 and section 125 apply to the plan so established.

An order made under the first paragraph may not have effect more than 12 months before its adoption.

1973, c. 12, s. 8; 1977, c. 21, s. 6; 1980, c. 18, s. 1; 1982, c. 33, s. 3; 1983, c. 24, s. 1; 1987, c. 47, s. 8; 1995, c. 46, s. 4; 2001, c. 31, s. 265.

10.0.1. Employees of the federal government who transfer to an employment that is pensionable employment under this plan or the Pension Plan of Management Personnel within the framework of an agreement between the Government of Canada and the Gouvernement du Québec may, where the agreement so provides, elect, in accordance with the rules and conditions fixed by the Government, to become members of this plan, of the Pension Plan of Management Personnel if, in the latter case, they hold employment that is pensionable employment under this plan, or of a pension plan established by the Government in respect of those employees or of each group of employees affected by such an agreement and similar to the plan to which they formerly belonged. Section 125 applies to the plan so established.

No order made under the first paragraph may have effect more than 6 months before its adoption.

1991, c. 14, s. 12; 1997, c. 71, s. 27; 2001, c. 31, s. 266.

10.1. *(Repealed).*

1987, c. 47, s. 8; 1990, c. 5, s. 22; 1990, c. 32, s. 4; 1991, c. 77, s. 37; 1992, c. 67, s. 31; 1995, c. 13, s. 1; 2001, c. 31, s. 267.

10.2. For the purposes of partition of the family patrimony, the Government may render wholly or partly applicable to the plan established pursuant to section 10.0.1 the rules, with the necessary modifications, prescribed in Chapter VII.1 of Title I or enacted by it under the provisions of that chapter. It may also, for the same purposes, prescribe special provisions concerning the establishment and assessment of the benefits accrued under such plan and the reduction, by reason of payment of the amounts granted to the spouse, of amounts payable under such plan.

The same applies for the purposes of the partition or assignment between spouses referred to in section 122.1.1 of the benefits accrued under the pension plan established under section 10.0.1.

1992, c. 16, s. 5; 1995, c. 70, s. 17; 2001, c. 31, s. 268; 2018, c. 4, s. 22.

11. The actuarial value of the benefits accumulated in each of the plans to which the employees described in section 9 or 10 formerly belonged is established as of the date on which they were grouped.

The actuarial value is established on the basis of the same actuarial principles as the actuarial valuation of their retirement plan. The amounts corresponding to that value are transferred to Retraite Québec.

Where the employees elect to become members of this plan or of the Pension Plan of Management Personnel, sections 80 to 83 and 101 to 109 apply, with the necessary modifications.

1973, c. 12, s. 9; 1977, c. 21, s. 7; 1982, c. 33, s. 4; 1983, c. 24, s. 1; 1987, c. 47, s. 9; 2001, c. 31, s. 269; 2015, c. 20, s. 61.

12. An employee who ceases to be a member of a supplemental pension plan with an employer contemplated by this plan and who subsequently holds the same employment or another employment that is pensionable employment under that supplemental pension plan becomes a member of this plan, unless the supplemental pension plan requires the employee to again become a member of that plan by virtue of a clause respecting interruption of service.

1973, c. 12, s. 10; 1983, c. 24, s. 1; 1987, c. 47, s. 10; 2022, c. 22, s. 288.

13. Every employee who is a member of the Civil Service Superannuation Plan or the Teachers Pension Plan may elect to become a member of this plan by sending a notice to that effect before 1 January 1991.

The plan applies to such employee on the first day of the month following by not less than three months the reception of the notice.

1973, c. 12, s. 11; 1983, c. 24, s. 1; 1987, c. 47, s. 11; 1990, c. 32, s. 5.

CHAPTER II

PENSIONABLE SALARY, YEARS OF SERVICE, HARMONIZED SERVICE AND REDEMPTION

1983, c. 24, s. 1; 2007, c. 43, s. 44.

DIVISION I

PENSIONABLE SALARY

1983, c. 24, s. 1.

14. The pensionable salary of an employee is the basic salary paid to the employee in the course of a calendar year.

The pensionable salary of an employee on maternity leave or personal leave in connection with pregnancy or delivery is the basic salary to which the employee would have been entitled if the employee had not taken such leave.

The pensionable salary of an employee on paternity leave or leave for the non-birthing parent or on adoption leave is the basic salary the employee would have been entitled to receive if the employee had not been on such leave for the period during which the employee receives benefits, or would receive benefits if the employee had applied for them, under the Québec parental insurance plan established by the Act respecting parental insurance (chapter A-29.011) or the employment insurance plan established by the Employment Insurance Act (S.C. 1996, c. 23).

The pensionable salary of an employee during a period of absence covered by salary insurance is the basic salary the employee would have been entitled to receive if the employee had been at work.

Despite the fourth paragraph, the pensionable salary of an employee or person who receives benefits under the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors, the mandatory supplementary salary insurance plan applicable to criminal and penal prosecuting attorneys, the mandatory long-term disability insurance plan applicable to employees of the Caisse de dépôt et placement du Québec or the mandatory long-term salary insurance plan of the Commission des services juridiques is, from the 105th week, the pensionable salary established at the end of the 104th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Despite the fourth paragraph, the pensionable salary of an employee who receives benefits under the long-term salary insurance plan applicable to full-time permanent management and non-unionized staff of the Société des alcools du Québec or any of the supplementary insurance plans provided for in the agreements entered into with the Fédération des médecins omnipraticiens du Québec, the Fédération des médecins spécialistes du Québec, the Association des chirurgiens dentistes du Québec or the Association des optométristes du Québec is, from the 157th week, the pensionable salary established at the end of the 156th week of disability. The pensionable salary is then adjusted annually according to the conditions set out in the insurance contract.

Unless included by government regulation, bonuses, allowances, compensations and other additional remuneration are not included in the basic salary.

1973, c. 12, s. 12; 1974, c. 9, s. 5; 1983, c. 24, s. 1; 1988, c. 82, s. 4; 1991, c. 77, s. 38; 2006, c. 55, s. 18; 2010, c. 11, s. 27; 2010, c. 29, s. 1; 2022, c. 22, s. 251.

14.1. When the pensionable salary of an employee who ceases to participate in the plan at the end of a year is related to service credited for the last days of membership during that year but is paid at the beginning of the following year, it is deemed to be pensionable salary for the year in which it is paid even if no service is credited for that year.

2007, c. 43, s. 45.

15. *(Repealed).*

1973, c. 12, s. 13; 1977, c. 5, s. 14; 1983, c. 24, s. 1; 1985, c. 18, s. 1; 1988, c. 82, s. 5.

16. Notwithstanding section 14, any lump sum paid to an employee as an increase or adjustment of the pensionable salary for a previous year shall form part of the pensionable salary for the year in which it is paid, even if no service is credited for that year. The same applies for a lump sum paid to a pensioner or a person who ceased to participate in the plan if the lump sum is paid as an increase or adjustment of the salary for a period prior to the pensioner's or person's membership in the plan.

1973, c. 12, s. 14; 1983, c. 24, s. 1; 1987, c. 47, s. 12; 1987, c. 107, s. 165; 1988, c. 82, s. 6; 1990, c. 32, s. 6; 2007, c. 43, s. 46.

16.1. The pensionable salary of an employee who is released with pay for union activities is the salary paid to the employee by their employer and the salary, if any, paid to the employee by a body designated in Schedule II.1.

The body concerned must pay its employer's contributory amount and deduct the contributions from the pensionable salary it pays to such an employee.

1986, c. 44, s. 65; 1987, c. 47, s. 13; 1995, c. 46, s. 5; 2022, c. 22, s. 288.

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

The body concerned must deduct the contributions from the pensionable salary it pays to the employee and must pay the employer's contributory amount only on the part of the pensionable salary that exceeds the

pensionable salary the employer would have paid if the employee had not been released without pay. The employer referred to in section 31 must pay the contributory amount that would have been paid if the employee had not been released without pay.

2004, c. 39, s. 81.

17. The pensionable salary of an employee in any calendar year shall not be less than the basic salary to which the employee is entitled in that year, determined in accordance with the conditions of employment applicable to the employee and taking into account the last paragraph of section 14, with the exception of any lump sum paid subsequently as an increase or adjustment of the pensionable salary for that year.

1973, c. 12, s. 15; 1977, c. 5, s. 14; 1980, c. 18, s. 2; 1983, c. 24, s. 1; 1988, c. 82, s. 7; 2007, c. 43, s. 47; 2010, c. 11, s. 28; 2022, c. 22, s. 288.

17.1. *(Replaced).*

1982, c. 51, s. 3; 1983, c. 24, s. 1.

17.2. The pensionable salary of an employee for the years of service credited after the redemption of a period of absence without pay pursuant to section 24 or 24.0.2 is the salary that the employee would have received if the employee had not been absent. Where service is credited pursuant to sections 115.1, 115.10.1, 115.10.4 and 115.10.6, the pensionable salary of the employee is the salary that the employee received during the period of service credited or, if the person was an employee entitled to salary insurance benefits or an employee on maternity leave or personal leave in connection with pregnancy or delivery, the salary that the employee would have been entitled to during such a period had it not been for that absence or leave. Where service is credited pursuant to section 115.10.7.1, the pensionable salary of the person is the salary that the employee would have received during the period of service credited if the employee had benefitted from the conditions of employment that should have applied during that period or, if the person was an employee entitled to salary insurance benefits or an employee on such leave during that period, the salary that the person would have been entitled to, had it not been for that absence or leave, if the employee had benefitted from such conditions of employment.

The Government shall determine by regulation the circumstances in which another salary may be established. The Government shall also determine the terms and conditions relating to the application of such salary.

2002, c. 30, s. 30; 2011, c. 24, s. 1; 2015, c. 27, s. 5; 2018, c. 4, s. 23; 2022, c. 22, ss. 287 and 288.

18. The pensionable salary of an employee who simultaneously holds more than one pensionable employment in a year under this plan includes the pensionable salary paid for all such employments if the total service credited in respect of such employments is less than or equal to one year.

If the total service credited in respect of the pensionable employments of that employee is reduced under section 20, the pensionable salary of the employee is equal to the total of the following amounts:

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

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

1973, c. 12, s. 16; 1983, c. 24, s. 1; 1987, c. 47, s. 14; 1988, c. 82, s. 8; 1991, c. 77, s. 39; 1995, c. 46, s. 6; 2007, c. 43, s. 48.

18.1. Notwithstanding sections 14 to 18, the pensionable salary of an employee for one year of service shall not exceed the salary required to arrive at the defined benefit limit applicable for each year under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)). In the case of a year of service over and above 35 years of service that is used in computing the pension, the salary required to arrive at the defined benefit limit is established as if that year were counted for the purposes of section 39.

For the purposes of the first paragraph, the pensionable salary of an employee who is credited with less than one year of service for service accumulated in a calendar year must not exceed

(1) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the service credited to the employee during a year, if the basis of remuneration for the pensionable employment held by the employee is 200 days; or

(2) the amount obtained by multiplying the salary required to reach the limit referred to in the first paragraph by the harmonized service for the year, if the basis of remuneration for the pensionable employment held by the employee is 260 days.

This section does not apply to the pensionable salary for a year during which the employee, pensioner or person referred to in section 16 receives pensionable salary but is not credited with any service.

1991, c. 77, s. 40; 1992, c. 67, s. 32; 2004, c. 39, s. 82; 2007, c. 43, s. 49; 2008, c. 25, s. 2; 2010, c. 29, s. 2.

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

2004, c. 39, s. 83.

DIVISION II

YEARS OF SERVICE

1983, c. 24, s. 1.

19. One year of service or part of a year of service is credited, for each calendar year, to the employee for service accomplished if the contributions have been paid and not reimbursed and for service that is otherwise credited to the employee under the provisions of the plan. The same applies with respect to an employee who has at least 40 years of credited service, without the employee being required to pay contributions.

Service is credited according to the number of days and parts of a day for which the employee contributed or was exempt and the days and parts of a day otherwise credited to the employee out of the number of contributory days in a year that is, 200 or 260, according to the basis of remuneration. The days and parts of a day are rounded to the fourth decimal.

1973, c. 12, s. 17; 1983, c. 24, s. 1; 1995, c. 70, s. 18; 1997, c. 50, s. 15; 2007, c. 43, s. 50; 2010, c. 29, s. 3; 2016, c. 14, s. 2; 2022, c. 22, s. 288.

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

However, an employee may not, in the year in which the employee becomes a member of this plan, be credited with more service than the number of contributory days comprised between the date on which the employee becomes a member of this plan and the end of that year. During the year in which the employee retires or becomes entitled to a deferred pension, the employee may not be credited with more service than the number of contributory days comprised between 1 January and the date the employee ceased to participate in the plan.

As a result of the application of the first two paragraphs, an employee is deemed to hold only one pensionable employment with the same employer.

If an employee simultaneously holds more than one pensionable employment with different employers under this plan, the first two paragraphs apply, once the first three paragraphs have been applied, if necessary, in respect of the service accumulated with each employer.

1973, c. 12, s. 18; 1982, c. 51, s. 4; 1983, c. 24, s. 1; 1987, c. 47, s. 15; 1988, c. 82, s. 9; 2007, c. 43, s. 51.

20.1. Where section 33 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) applies, the service established in accordance with sections 19 and 20 of this Act shall be credited with up to one year in excess of the service credited under the Pension Plan of Management Personnel.

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

2001, c. 31, s. 270.

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

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

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

2004, c. 39, s. 84.

21. The days and parts of a day of a period during which an employee receives salary insurance benefits, or during which the employee would receive such benefits were it not for the waiting period prescribed by the salary insurance plan or were the employee not receiving a disability benefit under the Act respecting the Québec Pension Plan (chapter R-9) or an income replacement indemnity, financial assistance compensating a loss of income, financial assistance compensating certain disabilities or any other indemnity having the same effect under the Act respecting industrial accidents and occupational diseases (chapter A-3.001), the Automobile Insurance Act (chapter A-25), the Act to promote good citizenship (chapter C-20), the Act to assist persons who are victims of criminal offences and to facilitate their recovery (chapter P-9.2.1) or under any other Act, other than an Act of Québec, having the same effect, shall be credited, without contributions, up to three years of service.

However, the limit of three years of service prescribed in the first paragraph shall not apply in the case of a compulsory salary insurance plan in force on 31 December 1989 which, on that date provides, in favour of certain groups of employees covered by this plan, benefits payable up to the age of 65 years or up to the age of retirement providing the employee belongs to one of those groups and the group's participation in the salary insurance plan is maintained.

The days and parts of a day during which an employee receives the income replacement indemnity provided for in section 36 of the Act respecting occupational health and safety (chapter S-2.1) by reason of the exercise of a right granted under sections 40, 41 and 46 of the said Act, are credited with exemption from contributions.

1973, c. 12, s. 19; 1974, c. 9, s. 6; 1983, c. 24, s. 1; 1987, c. 47, s. 16; 1989, c. 76, s. 1; 1992, c. 16, s. 6; 2000, c. 32, s. 7; 2010, c. 11, s. 29; 2021, c. 13, s. 151; 2022, c. 22, s. 288.

21.0.1. The contributions of an employee covered by the mandatory basic long-term salary insurance plan applicable to management personnel in the public and parapublic sectors are paid into the plan by the insurer until the date set in the insurance contract.

The contributions of an employee covered by any other mandatory salary insurance plan in force on 31 December 2009 that provides, on that date, that the insurer pay the contributions into the plan are paid until the employee reaches the age of 65 or retires, whichever comes first.

The days and parts of a day of a period during which the insurer pays the contributions into the plan on behalf of the employee are credited to the employee in respect of the employment giving the employee entitlement to salary insurance benefits.

2010, c. 11, s. 30.

21.1. A person referred to in the first paragraph of section 21 who, under the salary insurance plan provided for in the person's conditions of employment, is entitled only to salary insurance benefits for a maximum period of two years of service, shall continue to participate in the plan, even if the person's employer has terminated the person's employment, during the year following the last day of that two-year period, if on that day the person is disabled within the meaning of the person's salary insurance plan.

During that year, the service credited to that person, without contributions, is the service that would have been credited if the person had held employment and the person's pensionable salary is the salary the person would have received.

However, the service credited to a person who dies, resigns or retires during the year following the two-year period provided for in the first paragraph shall be reduced by the period between the date of the event and the end of that year. The credited service shall also be reduced by the period between the date on which a person is entitled, following an application therefor, to the amount provided for in section 59.1, 59.2 or 59.6.1 and the end of that year.

The service credited under this section to a person who returns to pensionable employment during that period shall be reduced by the period between the person's first day of service in pensionable employment and the end of that year.

2000, c. 32, s. 8; 2002, c. 30, s. 31.

22. The days and parts of a day of a maternity leave or personal leave in connection with pregnancy or delivery commencing after 31 December 1988 shall be credited to the employee, without contributions, up to 135 contributory days.

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

1973, c. 12, s. 20; 1978, c. 15, s. 140; 1983, c. 24, s. 1; 1987, c. 47, s. 17; 1988, c. 82, s. 10; 2006, c. 55, s. 19; 2022, c. 22, ss. 287 and 288.

23. The days and parts of a day of absence that are totally compensated out of accumulated sick leave are credited to the employee only if the contributions have been paid. Such rule applies even in cases provided for in sections 21, 22 and 221.1. The days and parts of a day of absence are also credited to an employee with at least 40 years of credited service, without payment of contributions being required.

1973, c. 12, s. 21; 1978, c. 15, s. 133, s. 140; 1983, c. 24, s. 1; 1988, c. 82, s. 11; 1995, c. 70, s. 19; 2010, c. 29, s. 4; 2016, c. 14, s. 3.

DIVISION II.1

HARMONIZED SERVICE OF EMPLOYEES HOLDING PENSIONABLE EMPLOYMENT FOR WHICH THE BASIS OF REMUNERATION IS 260 DAYS

2007, c. 43, s. 52; 2008, c. 25, s. 3.

23.1. Harmonized service is computed for an employee holding pensionable employment for which the basis of remuneration is 260 days in order to reconcile the pensionable salary for a calendar year with the number of days and parts of a day credited to the employee for that year and for the last days of the previous year or the first days of the following year, as the case may be.

The harmonized service is established by dividing the number of days and parts of a day for which the employee contributed or was exempt from contributions and the number of days and parts of a day otherwise credited to the employee, included in the pensionable salary reference period for the year and related to the employee's pensionable salary for that year, by the number of contributory days included in that reference period for the class of employees to which the employee belongs. The days and parts of a day are rounded to the fourth decimal.

The pensionable salary reference period for a year, for employees in the same class, begins on the date of the first day covered by the first pay of the year and ends on the date of the last day covered by the last pay of that year.

Harmonized service is also computed for an employee referred to in section 14.1 for the pensionable salary of the year for which no service is credited.

2007, c. 43, s. 52; 2008, c. 25, s. 4.

23.2. The harmonized service of an employee who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of that service computed for each employment if the total service credited to the employee in respect of such employments is less than or equal to one year.

If the total service credited in respect of the pensionable employments of that employee is reduced for the purposes of section 20, the harmonized service in respect of the employee's employments is the aggregate of the harmonized service in respect of each employment for which service is credited in full and the harmonized service in respect of the employment for which service is credited in part. The latter harmonized service is multiplied by the service credited for the latter employment over the service accumulated in such employment.

2007, c. 43, s. 52.

23.3. When the first paragraph of section 20.1 applies, the harmonized service in respect of the pensionable employment under this plan is the harmonized service determined under this division multiplied by the credited service established under the first paragraph of that section over the service established under sections 19 and 20.

When the first or second paragraph of section 20.2 applies, the harmonized service in respect of the pensionable employment under this plan is the harmonized service determined under this division multiplied by the credited service established under the first or second paragraph of that section over the service established under sections 19 and 20.

2007, c. 43, s. 52; 2008, c. 25, s. 5.

DIVISION III

REDEMPTION OF YEARS OF SERVICE

2002, c. 30, s. 32.

24. An employee who has had a period of absence without pay at a time the employee held pensionable employment may, if the employee applies therefor, be credited in whole or in part with that period of absence. However, if that period of absence ended after 31 December 2001, it must have consisted of more than 30 consecutive days or, in the case of part-time absence, of more than 20% of the regular time of a full-time employee holding similar employment.

To redeem a period of absence, the employee must be contributing to the plan on the date the application is received by Retraite Québec, which must be subsequent to the date of the end of the period of absence except if pursuant to section 21 or 22 the employee does not pay contributions. However, such a period may also be redeemed if, at the end of the period, the employee is no longer contributing to the plan by reason of eligibility for a pension or death, by reason of a transfer agreement entered into under section 158 or, where the employee contributed after the period of absence, if the employee's application for redemption and pension application are received simultaneously by Retraite Québec.

For the purposes of the second paragraph, an employee who, at the end of a period of absence without pay, is contributing to the Pension Plan of Certain Teachers or the Pension Plan of Peace Officers in Correctional Services, provided the employee was not in the latter case holding pensionable employment under the Civil Service Superannuation Plan at the time the period of absence without pay began, may also redeem such a period of absence prior to their participation in any such plan if the application was received while the employee was participating in this plan.

An employee who ceases to participate in the plan after a period of absence without pay of 30 consecutive days or less for which only part of the amount to be withheld pursuant to section 29.0.1 has been withheld may also be credited with that part of the period of absence for which no amount has been so withheld.

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

1973, c. 12, s. 22; 1980, c. 18, s. 3; 1983, c. 24, s. 1; 1985, c. 18, s. 2; 1986, c. 44, s. 66; 1987, c. 107, s. 166; 1988, c. 82, s. 12; 1990, c. 87, s. 31; 1990, c. 87, s. 105; 1992, c. 67, s. 33; 1995, c. 70, s. 20; 2001, c. 31, s. 271; 2002, c. 30, s. 33; 2004, c. 39, s. 85; 2007, c. 43, s. 53; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

24.0.1. A teacher or officer who ceases to be a member of the plan and becomes a member of this plan may, unless the teacher or the officer has elected to become a member under section 13 or 215.0.0.1.1, be credited under this plan with all years or parts of years that could have been credited under section 21 of the Act respecting the Teachers Pension Plan (chapter R-11) or section 66.1 of the Civil Service Superannuation Plan (chapter R-12), as the case may be, provided the teacher or the officer satisfies the conditions prescribed therein.

1992, c. 67, s. 34; 2000, c. 32, s. 9; 2022, c. 22, ss. 289 and 290.

24.0.2. An employee who has had a period of absence without pay at a time the employee held pensionable employment under the Pension Plan of Management Personnel may, if the employee applies therefor, be credited with all or part of that period of absence if it consisted of more than 30 consecutive days or, in the case of part-time absence, of more than 20% of the regular time of a full-time employee holding similar employment.

Section 24, except the first and fourth paragraphs, applies for the purposes of the first paragraph of this section, with the necessary modifications, in particular provided that the transfer agreement under the second paragraph of section 24 is a transfer agreement under section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

In addition, an employee who, while holding pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services, ceased to participate in the plan after a period of absence without pay of 30 consecutive days or less for which only part of the amount to be withheld pursuant to section 41.1 of the Act respecting the Pension Plan of Management Personnel or section 42.0.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) has been withheld may also be credited with that part of the period of absence for which no amount has been so withheld.

2001, c. 31, s. 272; 2002, c. 30, s. 34; 2004, c. 39, s. 86; 2007, c. 43, s. 54; 2022, c. 22, s. 288.

24.1. *(Replaced).*

1982, c. 51, s. 5; 1983, c. 24, s. 1.

25. The amount required of the employee to pay the cost of redemption provided for in section 24 or 24.0.2 is equal to 200% of the contributions that would have been deducted under this plan from the pensionable salary the employee would have received if the employee had not been absent during the period covered by the application according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the applicable annual remuneration.

However, in cases where the application for redemption of a period of absence without pay is received by Retraite Québec more than six months after the end of the period of absence, the amount required of the employee to pay the redemption cost is determined in accordance with the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application, according to the number of days and parts of a day to be redeemed out of the pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the reason for the absence, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe, in addition to a minimum cost, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary of the employee who is not receiving a salary on the date of receipt of their application.

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

A regulation enacted under this section may have effect 12 months or less before its adoption.

1973, c. 12, s. 23; 1977, c. 5, s. 14; 1983, c. 24, s. 1; 1985, c. 18, s. 3; 1986, c. 44, s. 67; 2002, c. 30, s. 35; 2004, c. 39, s. 87; 2010, c. 29, s. 5; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

25.1. The amount required to pay the cost of redeeming a period of absence without pay pursuant to the employee's conditions of employment related to a maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave in progress on 1 January 1991 or that begins after that date or a period of absence without pay, referred to in sections 79.8 to 79.12 of the Act respecting labour standards (chapter N-1.1), taken, or that would have been taken had it not been for the employee's conditions of employment, under those sections and in progress on 1 January 2012 or beginning after that date, is equal to one-half of the amount determined pursuant to the first or, as the case may be, the second paragraph of section 25.

2002, c. 30, s. 36; 2012, c. 6, s. 23; 2022, c. 22, s. 252.

26. The amount required to pay the cost of redeeming a period of absence without pay referred to in section 24 or 24.0.2 is payable either in a lump sum or by instalments spread over the period and payable at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of the employee's accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec.

Any amount paid by instalments bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received and computed from the date on which the redemption proposal made by Retraite Québec expires.

1973, c. 12, s. 24; 1977, c. 5, s. 14; 1983, c. 24, s. 1; 1985, c. 18, s. 4; 1986, c. 44, s. 68; 1990, c. 87, s. 32; 1992, c. 67, s. 35; 1997, c. 50, s. 16; 2002, c. 30, s. 37; 2004, c. 39, s. 88; 2015, c. 20, s. 61; 2016, c. 14, s. 4; 2022, c. 22, s. 288.

27. The days and parts of a day during which an employee who belonged to an association of employees designated by the Government was on leave without pay between 22 June 1979 and 13 November 1979, if the leave lasted at least 30 days, are credited to the employee on conditions determined by regulation.

1973, c. 12, s. 25; 1982, c. 51, s. 6; 1983, c. 24, s. 1.

28. The years and parts of a year of teaching that have been recognized for purposes of seniority under a collective agreement applicable between 1979 and 1985, by reason of a dismissal or forced resignation because of marriage or maternity, or pregnancy or delivery, to an employee who is a member of the teaching or professional staff of a school service centre or school board, may be credited.

To have such years and parts of a year credited, the employee shall pay an amount equal to the contributions reimbursed to the employee with interest, compounded annually, at an annual rate of 5% for the period included between the date of the reimbursement and 30 June 1973 and at the rates determined in Schedule VI for the period included between 1 July 1973 and the date of receipt of the application.

The pension credit that, where such is the case, would have been granted in respect of one or more of those years or parts of a year or, in the case of an employee who is a member of the Pension Plan of Management Personnel and to whom section 3.2 applies, in respect of one or more of the years or parts of a year credited under section 128 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), is cancelled, and the sums paid in respect thereof are refunded with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

The amount determined under the second paragraph is payable in a lump sum or by instalments spread over the period and payable at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of the employee's accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received, computed from the date on which the redemption proposal made by Retraite Québec expires.

1973, c. 12, s. 26; 1983, c. 24, s. 1; 1985, c. 18, s. 5; 1990, c. 87, s. 33; 2001, c. 31, s. 273; 2002, c. 30, s. 38; 2004, c. 39, s. 89; 2015, c. 20, s. 61; 2016, c. 14, s. 5; 2020, c. 1, s. 310; 2022, c. 22, s. 253.

28.1. Section 28 applies to an employee of a school service centre or school board who is a member of the supervisory personnel if the employee was dismissed or forced to resign by reason of marriage or maternity, or pregnancy or delivery, pursuant to a by-law or written policy of the school service centre or school board where the employee holds an employment contemplated in this plan.

1985, c. 18, s. 5; 2020, c. 1, s. 310; 2022, c. 22, s. 254.

CHAPTER III

CONTRIBUTIONS AND CONTRIBUTORY AMOUNTS

1983, c. 24, s. 1.

DIVISION I

CONTRIBUTIONS

1983, c. 24, s. 1.

29. The employer must withhold each year from the pensionable salary paid to each employee and, in the case of a pensioner or person who ceased to participate in the plan, from the pensionable salary mentioned in section 14.1 or a lump sum mentioned in section 16, an amount established in accordance with the formula provided in Schedule II.1.1 if the pensionable salary exceeds 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9).

If the basis of remuneration is 200 days, the amount of the maximum pensionable earnings is multiplied, for the purposes of the first paragraph, by the service credited to the employee, pensioner or person who ceased to participate in the plan, selecting only the number of days and parts of a day for which the employee, pensioner or person who ceased to participate in the plan contributed or was exempt from contributions in a year. If the basis of remuneration is 260 days, the amount of the maximum pensionable earnings is multiplied, for the purposes of the first paragraph, by the harmonized service of the employee, pensioner or person who ceased to participate in the plan, selecting only the days for which the employee, pensioner or person who ceased to participate in the plan contributed or was exempt from contributions in a year.

No amount shall be withheld from the pensionable salary paid to an employee who has at least 40 years of credited service.

1973, c. 12, s. 27; 1983, c. 24, s. 1; 1987, c. 47, s. 18; 1987, c. 107, s. 167; 1988, c. 82, s. 13; 1990, c. 87, s. 105; 1995, c. 70, s. 21; 2000, c. 32, s. 10; 2001, c. 31, s. 274; 2004, c. 39, s. 90; 2007, c. 43, s. 55; 2010, c. 29, s. 6; 2011, c. 24, s. 2; 2016, c. 14, s. 6.

29.0.1. The employer shall also, in accordance with section 29, withhold an amount equal to the amount the employer would have withheld from the pensionable salary the employee would have received if the employee had not been absent without pay for a period of 30 consecutive days or less or in the case of part-time absence corresponding to 20% or less of the regular time of a full-time employee holding similar employment.

The terms and conditions applicable to the collection of the amount withheld shall be determined by Retraite Québec.

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

2002, c. 30, s. 39; 2004, c. 39, s. 91; 2015, c. 20, s. 61.

29.1. Except in the case provided for in the third paragraph of section 29, the insurer shall withhold the amount to be withheld under section 29 from any lump sum benefit it pays to an employee under a mandatory supplementary long-term salary insurance plan applicable to management staff in the public and parapublic sectors, within the scope of measures designed to protect the employee's salary following rehabilitation.

1995, c. 70, s. 22.

29.2. The employer must withhold from any indemnity the employer pays to an employee because of a paternity leave or leave for the non-birthing parent or an adoption leave an amount equal to the amount the employer would have withheld if the employee had not taken such a leave.

2006, c. 55, s. 20; 2010, c. 29, s. 7; 2022, c. 22, s. 255.

29.3. The amount to be withheld computed under section 29 is again computed, if applicable, to take into account the pensionable salary resulting from the application of subparagraph 2 of the second paragraph of section 18, the second paragraph of section 20.1 or the third paragraph of section 20.2.

2007, c. 43, s. 56.

30. *(Repealed).*

1973, c. 12, s. 28; 1983, c. 24, s. 1; 1987, c. 47, s. 19.

DIVISION II

CONTRIBUTORY AMOUNTS

1983, c. 24, s. 1.

31. Employers, except those listed in Schedule II.2, shall pay to Retraite Québec, at the same time as they remit the contributions of their employees, an amount equal to those contributions.

1973, c. 12, s. 29; 1983, c. 24, s. 1; 1992, c. 67, s. 36; 2015, c. 27, s. 6; 2015, c. 20, s. 61.

31.1. *(Repealed).*

1989, c. 73, s. 3; 2015, c. 27, s. 7.

31.2. In the case referred to in section 29.1, the insurer shall pay to Retraite Québec, at the same time as it sends the contributions of the employees, an amount equal to those contributions.

1995, c. 70, s. 23; 2015, c. 20, s. 61.

31.3. The amounts paid pursuant to sections 31 to 31.2 and 115.10.7.3 must be qualifying employer premiums within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

1997, c. 50, s. 17; 2018, c. 4, s. 24.

32. The Minister of Finance shall determine the amounts that could, from year to year and at prescribed periods, be capitalized to take into account undertakings or guarantees of the Government with respect to this Act. The amounts so capitalized shall be drawn from the Consolidated Revenue Fund.

1977, c. 21, s. 8; 1977, c. 5, s. 14; 1983, c. 24, s. 1.

CHAPTER IV

BENEFITS

1983, c. 24, s. 1.

DIVISION I

EMPLOYEE'S PENSION

1983, c. 24, s. 1.

§ 1. — *Qualification for pension*

1983, c. 24, s. 1.

33. For the purposes of this plan, the normal retirement age is 65 years of age. However, an employee who ceases to participate in the plan is entitled to a pension if the employee

- (1) has attained 61 years of age ;
- (2) has at least 35 years of service ;
- (2.1) has a combined total of age and service of 90 or more and is at least 60 years of age;
- (3) has attained 55 years of age, subject to section 38.

The pension is granted to the employee on the date on which the employee retires within the meaning of section 40.

1977, c. 21, s. 8; 1983, c. 24, s. 1; 1987, c. 47, s. 20; 1995, c. 70, s. 24; 1997, c. 50, s. 18; 2000, c. 32, s. 11; 2016, c. 14, s. 7; 2022, c. 22, s. 288.

33.1. *(Repealed).*

1990, c. 87, s. 34; 1995, c. 70, s. 25.

34. An employee who is a teacher, within the meaning of the Teachers Pension Plan and who becomes qualified for a pension within two months after the end of a school year is entitled to the pension at the end of that school year.

For the purposes of the plan, a school year is

(1) in the case of a school service centre or school board, the period from 1 July of one year to 30 June of the following year; and

(2) in all other cases, the 12-month period generally recognized by the body in the employment contract.

1977, c. 21, s. 8; 1983, c. 24, s. 1; 2008, c. 25, s. 6; 2020, c. 1, s. 310; 2022, c. 22, s. 289.

§ 2. — *Computation of the pension of an employee who ceases to participate in the plan before 1 January 2010*

1983, c. 24, s. 1; 1997, c. 50, s. 19; 2008, c. 25, s. 7.

34.1. In respect of an employee who ceases to participate in the plan before 1 January 2010, subdivisions 2 and 3 of Division I of Chapter IV of Title I, sections 54, 59.1, 73.3 and 109.2, and, if the employee dies before

1 January 2010, section 43 apply as they read on the date on which the employee ceases to participate in the plan.

2008, c. 25, s. 8.

§ 2.1. — Computation of the pension of an employee who ceases to participate in the plan after 31 December 2009

2008, c. 25, s. 8.

I. — General provisions

2008, c. 25, s. 8.

34.2. The annual amount of the pension of an employee who ceases to participate in the plan after 31 December 2009 is equal, on the date on which the employee ceases to participate, to the total of the following amounts:

(1) the amount obtained by multiplying the average pensionable salary established under this subdivision, on the basis of annualized pensionable salaries that do not take into account the limit imposed by the first paragraph of section 18.1, by 2% per year of service credited before 1 January 1992; and

(2) the amount obtained by multiplying the average pensionable salary established under this subdivision, on the basis of annualized pensionable salaries that take into account the limit imposed by the first paragraph of section 18.1, by 2% per year of service credited after 31 December 1991.

For the purposes of the first paragraph, the employee's years of credited service taken into account must not exceed 40.

2008, c. 25, s. 8; 2010, c. 29, s. 8; 2016, c. 14, s. 8.

34.3. The average pensionable salaries referred to in subparagraphs 1 and 2 of the first paragraph of section 34.2 are obtained by performing, in order, the following operations:

(1) selecting, from among the highest annualized pensionable salaries, as many as are necessary to make the aggregate of the contributory periods corresponding to the years for which the salaries are selected equal to 5 or, if the aggregate is less than 5, selecting all the salaries;

(2) multiplying each salary so selected for each year by the corresponding contributory period; and

(3) dividing the sum of the salaries resulting from the multiplication by the sum of the corresponding contributory periods.

2008, c. 25, s. 8.

35. *(Repealed).*

1977, c. 21, s. 8; 1983, c. 24, s. 1; 1991, c. 77, s. 41; 1995, c. 70, s. 26; 1997, c. 50, s. 20; 2008, c. 25, s. 9.

36. *(Repealed).*

1977, c. 21, s. 8; 1983, c. 24, s. 1; 1987, c. 47, s. 21; 1988, c. 82, s. 14; 1991, c. 77, s. 42; 1995, c. 70, s. 27; 2007, c. 43, s. 57; 2008, c. 25, s. 9.

36.0.1. *(Repealed).*

1992, c. 67, s. 37; 2004, c. 39, s. 92; 2008, c. 25, s. 9.

36.1. *(Repealed).*

1982, c. 51, s. 7; 1983, c. 24, s. 1; 1987, c. 47, s. 22; 1988, c. 82, s. 15; 1991, c. 77, s. 43; 1992, c. 67, s. 38.

II. — *Annualization of salaries and determination of contributory periods for the years of service prior to 2010*

2008, c. 25, s. 10.

1. — *Annualized pensionable salary*

2008, c. 25, s. 10.

36.1.1. For the purposes of section 34.3, the annualization of salaries for the years of service prior to 2010 is obtained,

(1) when computing the average pensionable salary referred to in subparagraph 1 of the first paragraph of section 34.2, by dividing the pensionable salary for such a year by the service credited, except service credited under section 74; and

(2) when computing the average pensionable salary referred to in subparagraph 2 of the first paragraph of section 34.2, by dividing the pensionable salary for such a year by the service credited, except service credited under section 74. The limit imposed by the first paragraph of section 18.1 applies to the result obtained for each year.

The pensionable salary for each year, referred to in subparagraphs 1 and 2 of the first paragraph, is the pensionable salary established under sections 14 to 18. Despite sections 14.1 and 16, the pensionable salary paid in 2008 or 2009 for which no service is credited forms part of the pensionable salary for the last year during which service is credited and which is prior to the year during which the pensionable salary is paid.

However, if a lump sum included in the pensionable salary established under the second paragraph is paid in 2007 or a subsequent year as an increase in or adjustment to the salary for a previous year, it must be subtracted from the pensionable salary for the year during which it is paid. In addition, a lump sum attributed to a given year under section 36.1.20 must be added to the pensionable salary for that year.

For the purposes of the first paragraph, all the years and parts of a year of service credited must be counted, but service credited under sections 22, 85.1 and 221.1 may not be counted in respect of service credited before 1 January 1992.

2008, c. 25, s. 10.

36.1.2. For the purposes of the first paragraph of section 36.1.1, the aggregate of any lump sum paid as an increase in or adjustment to the pensionable salary for a previous year and any amount paid during the year in which the employee ceases to participate in the plan and pertaining to pensionable salary for the days and parts of a day credited to the employee for the last days of the previous year is excluded from the pensionable salary established under the second and third paragraphs of section 36.1.1.

The amount referred to in the first paragraph is to be added to the results obtained under the first paragraph of section 36.1.1. However, for the purposes of subparagraph 2 of the first paragraph of that section, the amount is added before the application of the limit imposed by the first paragraph of section 18.1.

For the years and parts of a year of service credited after 31 December 1989, the amount referred to in the first paragraph is either the amount by which the pensionable salary of the employee established under the second and third paragraphs of section 36.1.1 exceeds the annual basic salary paid to the employee or that would have been paid to the employee under the conditions of employment applicable on the last credited day of the year, multiplied by the service credited to the employee during the year, or, if the employee simultaneously holds more than one pensionable employment under the plan during a year, the amount by

which the employee's pensionable salary exceeds the total annual basic salary for each employment multiplied by the credited service attached to each employment in accordance with sections 18 and 20 or 20.1 or 20.2. For the years prior to 2008, if the total service credited is reduced under section 20, the employee is deemed to hold only one employment and the annual basic salary for that employment is the salary attached to the employment held for a proportionally greater number of days in the year or, if such employments were held for proportionally the same number of days, the salary attached to the highest paid employment.

The service credited under section 74 and, for 1990 and 1991, the service credited under section 22 must not be counted for the purposes of the third paragraph.

2008, c. 25, s. 10; 2009, c. 56, s. 5.

36.1.3. For the purposes of paragraph 2 of section 34.3, an annualized pensionable salary resulting from the application of subparagraph 1 of the first paragraph of section 36.1.1 and selected under paragraph 1 of section 34.3 must be reduced by the amount that was added to it under section 36.1.2. That amount must then be added to the result of the multiplication referred to in paragraph 2 of section 34.3.

For the purposes of paragraph 2 of section 34.3, an annualized pensionable salary resulting from the application of subparagraph 2 of the first paragraph of section 36.1.1 and selected under paragraph 1 of section 34.3 must be reduced, if applicable, by the amount that was added under section 36.1.2 after applying the limit imposed by the first paragraph of section 18.1. That amount must then be added to the result of the multiplication referred to in paragraph 2 of section 34.3.

2008, c. 25, s. 10.

2. — Contributory periods

2008, c. 25, s. 10.

36.1.4. For the purposes of sections 34.3, 39 and the sections that refer to section 39, a contributory period is, for each year, the number of contributory days in the period during which the employee participated in the plan in a year or in the period during which days and parts of a day were otherwise credited to the employee with contributions, within the meaning of section 50, except the days and parts of a day determined by regulation, over the number of contributory days in the year concerned, that is, 200 or 260 depending on the basis of remuneration for the employment. The contributory period of a new employee for the year during which the employee becomes a member of the plan begins on the first day in respect of which the employee contributed or was exempt from contributions and the last period ends on the last day credited in the year during which the employee ceases to participate in the plan.

2008, c. 25, s. 10.

3. — Credited service derived from another plan

2008, c. 25, s. 10.

36.1.5. Subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), for the purpose of determining the average pensionable salary, the pensionable salary, the basic salary and the contributory periods must be determined according to the years and parts of a year of service credited to the employee under a pension plan referred to in section 4 of the Act respecting Retraite Québec (chapter R-26.3) and the basis of remuneration for the employment concerned for each of those years, that is, 200 or 260 days. The same rule applies for the purposes of section 39, and of section 43 to the extent that it refers to section 39.

However, the annualized pensionable salary and the contributory periods for the years and parts of a year of service credited under this plan on an actuarially equivalent basis pursuant to Division III.3 of Chapter VI of Title I or under a transfer agreement entered into under section 158, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 203 of the Act respecting the Pension Plan

of Management Personnel (chapter R-12.1) are excluded from the average pensionable salary, as are the contributory periods for any previous years and parts of a year.

2008, c. 25, s. 10.

III. — Annualization of salaries and determination of contributory periods for the years of service subsequent to 2009

2008, c. 25, s. 10.

1. — Annualized pensionable salary

2008, c. 25, s. 10.

36.1.6. For the purposes of section 34.3, the annualization of salaries for the years of service subsequent to 2009 is obtained,

(1) when computing the average pensionable salary referred to in subparagraph 1 of the first paragraph of section 34.2, by dividing the aggregate of the adjusted pensionable salary for such a year and the lump sum attributed to that year under section 36.1.20 by the harmonized service for the year; and

(2) when computing the average pensionable salary referred to in subparagraph 2 of the first paragraph of section 34.2, by dividing the aggregate of the adjusted pensionable salary for such a year and the lump sum attributed to that year under section 36.1.20 by the harmonized service for the year. The limit imposed by the first paragraph of section 18.1 applies to the result obtained for each year.

2008, c. 25, s. 10.

2. — Adjusted pensionable salary

2008, c. 25, s. 10.

36.1.7. The adjusted pensionable salary for a year, used to compute the annualized pensionable salary of an employee who holds pensionable employment under the plan for which the basis of remuneration is 260 days, is the pensionable salary established under sections 14 to 17.2, multiplied by the daily factor applicable to that salary for the class of employees to which the employee belongs and divided by the number of contributory days included in the pensionable salary reference period for the year determined under section 23.1.

However, if a lump sum included in the pensionable salary is paid during a year as an increase in or adjustment to the pensionable salary for a previous year, it must be subtracted from the pensionable salary for the year during which it is paid.

An adjusted pensionable salary is also computed for an employee to whom section 14.1 applies for the year for which no service is credited to the employee.

The daily factor referred to in the first paragraph makes it possible to convert the annual basic salary into a daily salary, on the basis of the conditions of employment applicable to the employee. The Government may, by regulation, establish the daily factor, which may vary with the class of employees and the terms of payment of the employees' salary.

2008, c. 25, s. 10.

36.1.8. The adjusted pensionable salary for a calendar year, used to compute the annualized pensionable salary of an employee who holds pensionable employment under the plan for which the basis of remuneration is 200 days, is based on the school calendars for the period during which the employee participated in the plan during the two parts of a school year in the calendar year. The school calendar is the distribution of the 200

contributory days of a school year over two calendar years, based on the conditions of employment applicable to the employee.

The adjusted pensionable salary is determined using the following formula:

$$\{[T \times N/200] \times P\} - A$$

(1) T is the basic salary the employee would have been entitled to receive if the employee had held the employment referred to in the first paragraph full time during the period referred to in that paragraph, based on the conditions of employment applicable to the employee. The basic salary does not include the lump sum paid subsequently as an increase in or adjustment to the basic salary for that year;

(2) N is the number of contributory days in the period referred to in the first paragraph;

(3) P is the percentage of working time related to employment referred to in the first paragraph held during the period referred to in that paragraph; and

(4) A, for an employee who, while holding employment referred to in the first paragraph, was absent without pay during the period referred to in that paragraph, is the basic salary that employee would have received in that employment during the period of absence if the period was not otherwise credited under the plan.

P is obtained by carrying out, in order, the following operations:

(1) adding, for the period referred to in the first paragraph, the number of contributory days and parts of a day credited to the employee in keeping with the school calendars and the number of contributory days and parts of a day during which the employee was absent without pay while holding the employment referred to in that paragraph if the contributory days and parts of a day were not otherwise credited under the plan; and

(2) dividing the result of the addition by N.

For the purposes of subparagraph 1 of the third paragraph, the number of contributory days and parts of a day credited to the employee in keeping with the school calendars is the total number of days and parts of a day for which the employee contributed or was exempt from contributions and the number of days and parts of a day otherwise credited to the employee under the plan, for the period referred to in the first paragraph. The days and parts of a day are rounded to the fourth decimal.

The Government may, by regulation, determine the method for establishing the annual basic salary for certain employees whose conditions of employment offer a mode of remuneration that is not established with reference to such a salary.

2008, c. 25, s. 10.

36.1.9. In the case of employees who hold pensionable employment for which the basis of remuneration is 260 days, the pensionable salary paid by a body designated in Schedule II.1 to an employee released with pay for union activities during a year, or the portion of the pensionable salary paid by such a body to an employee released without pay that exceeds the pensionable salary the employer would have paid if the employee had not been so released, must be subtracted, for the purpose of computing the adjusted pensionable salary for the year, from the pensionable salary established under sections 14 to 17.2. The pensionable salary or that portion of pensionable salary paid to the employee by the body is deemed to be, for the purpose of computing the annualized pensionable salary for the year, a lump sum attributed to the year under section 36.1.20.

In the case of employees who hold pensionable employment for which the basis of remuneration is 200 days, the basic salary paid by a body designated in Schedule II.1 to an employee released with pay for union activities during the period referred to in the first paragraph of section 36.1.8, or the portion of the basic salary paid by such a body to an employee released without pay that exceeds the basic salary the employer would have paid if the employee had not been so released, is deemed to be, for the purpose of computing the annualized pensionable salary, a lump sum attributed to the year under section 36.1.20.

2008, c. 25, s. 10.

36.1.10. The adjusted pensionable salary of an employee to whom section 36.1.11 does not apply and who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of the adjusted pensionable salaries computed under sections 36.1.7 or 36.1.8 and 36.1.9 for each employment if the total service credited in respect of such employments is less than or equal to one year.

If the total service credited in respect of the pensionable employments held by the employee is reduced under section 20, the adjusted pensionable salary of the employee is equal to the total of the following amounts:

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

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

2008, c. 25, s. 10.

36.1.11. An employee who simultaneously holds more than one pensionable employment under the plan with the same employer is deemed to hold only one pensionable employment for the purpose of computing the adjusted pensionable salary if the basis of remuneration for the employments is the same for a given year and the pensionable salary reference periods or school calendars relating to those employments are identical.

2008, c. 25, s. 10.

36.1.12. In the case referred to in the first paragraph of section 20.1, the adjusted pensionable salary attached to pensionable employment under the plan is the adjusted pensionable salary computed under sections 36.1.7 or 36.1.8 and 36.1.9, multiplied by the credited service established under the first paragraph of section 20.1 and divided by the service established in accordance with sections 19 and 20.

In the case referred to in the first or second paragraph of section 20.2, the adjusted pensionable salary attached to pensionable employment under the plan is the adjusted pensionable salary computed under sections 36.1.7 or 36.1.8 and 36.1.9, multiplied by the credited service established under the first or second paragraph of section 20.2 and divided by the service established in accordance with sections 19 and 20.

2008, c. 25, s. 10.

3. — *Harmonized service of employees who hold pensionable employment for which the basis of remuneration is 200 days*

2008, c. 25, s. 10.

36.1.13. Harmonized service is computed for an employee who holds pensionable employment for which the basis of remuneration is 200 days in order to reconcile the adjusted pensionable salary for the calendar year computed under sections 36.1.8 and 36.1.9 with the number of contributory days and parts of a day credited to the employee in keeping with the school calendars included in the period during which the employee participated in the plan during the two parts of a school year in that calendar year.

Harmonized service is established by dividing by 200 the number of contributory days and parts of a day credited to the employee in keeping with the school calendars established in accordance with the fourth paragraph of section 36.1.8.

2008, c. 25, s. 10.

4. — Harmonized service of employees who hold more than one pensionable employment

2008, c. 25, s. 10.

36.1.14. For the purposes of this subdivision, the harmonized service of an employee to whom section 36.1.15 does not apply and who simultaneously holds more than one pensionable employment under the plan in a year is the aggregate of the harmonized service established for each employment under section 23.1 or 36.1.13, if the total service credited in respect of such employments does not exceed one year.

If the total service credited in respect of the pensionable employments held by the employee is reduced under section 20, harmonized service is the aggregate of the harmonized service in respect of each employment for which service is credited in full and the harmonized service in respect of the employment for which service is credited in part. The latter harmonized service is multiplied by the service credited for the latter employment over the service accumulated in such employment.

2008, c. 25, s. 10.

36.1.15. For the purposes of this subdivision, an employee who simultaneously holds more than one pensionable employment under the plan with the same employer is deemed to hold only one pensionable employment for the purpose of computing harmonized service if, for a given year, the basis of remuneration for the employments is the same and the pensionable salary reference periods or school calendars relating to those employments are identical.

2008, c. 25, s. 10.

36.1.16. For the purposes of this subdivision, in the case referred to in the first paragraph of section 20.1, the harmonized service in respect of a pensionable employment under the plan is the harmonized service established under section 23.1 or 36.1.13, multiplied by the credited service established under the first paragraph of section 20.1 and divided by the service established in accordance with sections 19 and 20.

In the case referred to in the first or second paragraph of section 20.2, the harmonized service attached to pensionable employment under the plan is the harmonized service established under section 23.1 or 36.1.13, multiplied by the credited service established under the first or second paragraph of section 20.2 and divided by the service established in accordance with sections 19 and 20.

2008, c. 25, s. 10.

5. — Contributory periods

2008, c. 25, s. 10.

36.1.17. For the purposes of sections 34.3, 39 and the sections that refer to section 39, the contributory period of an employee who during a year holds pensionable employment under the plan for which the basis of remuneration is 260 days is determined by dividing by 260 the number of contributory days comprised in the period during which the employee participated in the plan or comprised in the period for which days and parts of a day were otherwise credited to the employee with contributions for that year under the plan, within the meaning of section 50, except the days and parts of a day determined by regulation, during the pensionable salary reference period for the year established in accordance with section 23.1.

The contributory period of an employee who during a year holds pensionable employment under the plan for which the basis of remuneration is 200 days is determined by dividing by 200 the number of contributory days in the school calendars included in the period during which the employee participated in the plan during

the two parts of a school year included in a calendar year or in the period for which days and parts of a day were otherwise credited to the employee with contributions, for that year, within the meaning of section 50, except the days and parts of a day determined by regulation.

The contributory period of a new employee for the year during which the employee becomes a member of the plan begins on the first day in respect of which the employee contributed or was exempt from contributions and the last period ends on the last day credited in the year during which the employee ceases to participate in the plan.

In the case of an employee to whom section 14.1 applies and who holds pensionable employment for which the basis of remuneration is 260 days, a contributory period that corresponds to the pensionable salary for the year for which no service is credited is also determined by dividing by 260 the number of contributory days referred to in the first paragraph that correspond to that salary.

2008, c. 25, s. 10.

36.1.18. The Government may, by regulation, determine the method of establishing the contributory period of an employee who simultaneously holds more than one pensionable employment in a year.

2008, c. 25, s. 10.

6. — Credited service derived from another plan

2008, c. 25, s. 10.

36.1.19. For the purpose of determining the average pensionable salary, when the years and parts of a year of service credited to an employee under a pension plan referred to in section 4 of the Act respecting *Retraite Québec* (chapter R-26.3) are credited under this plan, the basic salary, the pensionable salary and the credited service established under the first plan and the data related to the employee's membership in that plan and reported by the employer under section 188 for each credited year or part of a year apply to this plan in order to establish the annualized pensionable salary and the contributory periods for those years and parts of a year credited under this plan, subject to section 143.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2).

For the purposes of this subdivision, the sections to which it refers, and section 3.1 when that section is required for the application of this subdivision, pensionable employment under a plan referred to in section 4 of the Act respecting *Retraite Québec* for which service was credited under this plan is deemed to be pensionable employment under this plan.

Despite the first paragraph, the annualized pensionable salary and the contributory periods for the years and parts of a year of service credited under this plan on an actuarially equivalent basis pursuant to Division III.3 of Chapter VI of Title I or under a transfer agreement entered into under section 158, section 133 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or section 203 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) are excluded from the computation of the average pensionable salary, as are the contributory periods for any previous years and parts of a year.

2008, c. 25, s. 10.

IV. — Miscellaneous provisions

2008, c. 25, s. 10.

36.1.20. A lump sum paid as an increase in or adjustment to the pensionable salary for a previous year and included in the pensionable salary established under sections 14 to 18 for the year during which the lump sum is paid must be distributed among the years for which the lump sum is paid if it is paid after 31 December 2006.

If the pensionable salary is reduced under the second paragraph of section 18, the part of the lump sum included in the pensionable salary is distributed for each year concerned in the proportion obtained by dividing the part of the lump sum referred to in section 16 and attributed to a given year by the lump sum referred to in that section.

2008, c. 25, s. 10.

36.2. *(Repealed).*

1987, c. 107, s. 168; 1990, c. 87, s. 35; 2004, c. 39, s. 93; 2007, c. 43, s. 58; 2008, c. 25, s. 11.

37. For the purposes of subparagraph 1 of the first paragraph of section 34.2, the average pensionable salary may in no case be less than \$7,000.

1973, c. 12, s. 30; 1983, c. 24, s. 1; 1992, c. 67, s. 39; 1995, c. 70, s. 28; 2008, c. 25, s. 12.

38. Where an employee is entitled to a pension under subparagraph 3 of the first paragraph of section 33, the employee's pension is reduced for its duration by 1/2 of 1% per month, computed for each month comprised between the date on which that pension is granted and the nearest date on which the pension would otherwise have been granted to the employee without actuarial reduction, at the time the employee ceased to participate in the plan, under this division and, if applicable, under section 215.0.0.6 or pursuant to Title IV.1 where the related provisions of that Title have not ceased to have effect on the date on which the employee retires.

Where section 74.1 applies, the amount of the employee's pension established under the first paragraph must take into account the provisions of the regulation made under section 74.2.

1973, c. 12, s. 31; 1983, c. 24, s. 1; 1987, c. 47, s. 23; 1990, c. 87, s. 36; 1993, c. 41, s. 10; 1995, c. 13, s. 2; 1995, c. 70, s. 29; 1997, c. 50, s. 21; 2000, c. 32, s. 12; 2016, c. 14, s. 9; 2022, c. 22, s. 288.

39. From the month following the sixty-fifth birthday of a pensioner or from the month following the date of their retirement if that date is subsequent to their sixty-fifth birthday, the pension is reduced by the amount obtained by multiplying it by

(1) 0.7%;

(2) the number of years of service credited after 31 December 1965, up to 35;

(3) that part of the average pensionable salary which does not exceed the average maximum pensionable earnings, within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), in respect of all the last years of service required in order that the total amount of the corresponding periods of contribution be equal to 5, or where the total amount is less than 5, by counting all the years.

In the computation of the average maximum pensionable earnings, each maximum amount of pensionable earnings concerned must be computed according to the report established for computing each period of contribution.

Where the pension is reduced pursuant to section 43.1, the amount obtained pursuant to subparagraphs 1, 2 and 3 of the first paragraph is reduced by 2%.

However, where the employee continues to hold pensionable employment under the plan after 30 December of the year in which the employee attains 69 years of age, the reduction provided for in the first paragraph applies from the month following that date as if the employee had retired.

1973, c. 12, s. 32; 1977, c. 21, s. 9; 1982, c. 51, s. 8; 1983, c. 24, s. 1; 1990, c. 87, s. 37; 1997, c. 50, s. 22; 2022, c. 22, s. 288.

§ 3. — *Maximum benefits*

1997, c. 50, s. 23.

39.1. The pension amounts computed pursuant to subdivisions 2 and 2.1 of this division shall be granted only within the limits authorized under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)).

1997, c. 50, s. 23; 2008, c. 25, s. 13.

§ 4. — *Payment of pension*

1997, c. 50, s. 23.

40. The pension becomes payable to the employee entitled to it from the day on which the employee retires.

An employee who ceases to participate in the plan and is eligible for a pension without actuarial reduction is presumed to retire on the day after the day on which the employee ceases to participate in the plan. However, if the employee continues to hold pensionable employment under the plan after 30 December of the year in which the employee attains 69 years of age, the day after the day on which the employee ceases to hold such employment is the day on which the employee retires.

An employee who ceases to participate in the plan, who is eligible for an actuarially reduced pension and who applies therefor retires

(1) on the day after the day on which the employee ceases to participate in the plan, if their pension application is received at Retraite Québec within 60 days of the day on which the employee ceases to participate in the plan;

(2) on the date of receipt of their pension application if the date falls more than 60 days after the date on which the employee ceased to participate in the plan, but not after the date on which the pension would otherwise have been granted to the employee without actuarial reduction at the time the employee ceased to participate in the plan;

(3) on the date of the employee's choice if it is after the date of receipt of the pension application and the date on which the employee ceased to participate in the plan, but not after the date on which the pension would otherwise have been granted to the employee without actuarial reduction at the time the employee ceased to participate in the plan; or

(4) on the first date on which a pension would otherwise have been granted to the employee without actuarial reduction at the time the employee ceased to participate in the plan if the date of receipt of the pension application is subsequent to that date.

However, where the employee referred to in the third paragraph does not apply for a pension, the employee is presumed to retire on the first date on which a pension would otherwise have been granted to the employee without actuarial reduction at the time the employee ceased to participate in the plan.

1973, c. 12, s. 33; 1983, c. 24, s. 1; 1988, c. 82, s. 17; 1991, c. 77, s. 44; 1995, c. 46, s. 7; 1997, c. 50, s. 24; 2015, c. 27, s. 8; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

40.1. Anyone who applies for a pension may cancel the application provided that the first pension payment computed according to the pension amount confirmed by Retraite Québec has not been received and that any amounts already paid are repaid.

2015, c. 27, s. 9; 2015, c. 20, s. 61.

41. The pension is paid to the pensioner until the first day of the month following the pensioner's death or, in the case of a person who ceased to participate in the plan and was eligible for a pension, from the date the person would have been entitled to receive the pension without actuarial reduction until the first day of the month following the person's death.

1973, c. 12, s. 34; 1983, c. 24, s. 1; 1987, c. 47, s. 24; 2007, c. 43, s. 59.

42. *(Repealed).*

1973, c. 12, s. 35; 1974, c. 9, s. 7; 1983, c. 24, s. 1; 1992, c. 67, s. 40; 1995, c. 46, s. 31; 1999, c. 73, s. 3; 2007, c. 43, s. 60.

DIVISION II

SPOUSE'S PENSION

1983, c. 24, s. 1.

43. From the day the payment of the pension of a pensioner ceases by reason of death, or as the case may be, from the day of the death of an employee who is entitled to a pension, the spouse shall be entitled to receive as pension one-half of the pension the pensioner was receiving or, as the case may be, would otherwise have been entitled to receive, or which the employee would have been entitled to receive, with, in every case, the reduction provided for in section 39 from the month following the death, even where the pensioner or employee dies before attaining 65 years of age.

The first paragraph also applies to the spouse of the person who ceased to participate in the plan and was eligible for a pension.

1973, c. 12, s. 36; 1977, c. 21, s. 10; 1982, c. 51, s. 9; 1983, c. 24, s. 1; 1988, c. 82, s. 18; 1997, c. 50, s. 25; 2007, c. 43, s. 61.

43.1. The employee who applies for a pension or the pensioner may elect to reduce their pension by 2% for its duration to allow their spouse to obtain a pension equal to 60% of the reduced pension to which the employee will be entitled or the pensioner is entitled, instead of the pension provided for in section 43. An employee who is entitled to a deferred annuity may also make such an election in the 90 days preceding the date of their sixty-fifth birthday.

A person who ceased to participate in the plan while eligible for a pension and who applies for a pension may also elect to reduce the pension as provided for in the first paragraph.

Any such election is irrevocable once the first pension payment computed according to the pension amount confirmed by Retraite Québec has been received, even if no spouse is entitled to a pension.

1990, c. 87, s. 38; 2015, c. 27, s. 10; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

43.1.1. Despite section 43, the spouse of a pensioner is entitled to receive a pension equal to the one established in accordance with the second paragraph of this section, if the pensioner dies after Retraite Québec receives his pension application but before the 31st day following the date of the notice from Retraite Québec inviting him to express his will regarding the election provided for in section 43.1 and before Retraite Québec receives the expression of his will regarding the election provided for in section 43.1.

The pension to which the spouse is entitled under the first paragraph, from the month following the death of the pensioner, is equal to 60% of the pension to which the pensioner was entitled, but which is reduced by 2% and by the amount obtained under section 39, even if the pensioner died before attaining 65 years of age.

2015, c. 27, s. 11; 2015, c. 20, s. 61.

43.2. The actuarial value of a pension which becomes payable to the spouse following the death of a person participating in the plan, established in accordance with the actuarial assumptions and methods

determined by regulation, must not be less than the total of the contributions with interest accumulated up to the date of death, which amount is reduced, where applicable, by the amount established in accordance with the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2). If the actuarial value is less, the spouse's pension shall be adjusted so that it is equal in value to the total of the contributions and interest.

The second paragraph of section 46.1 applies for the purpose of determining the total of such contributions.

1990, c. 87, s. 38; 1997, c. 50, s. 26; 2004, c. 39, s. 94.

44. For the purposes of the plan, the spouse is the person who is married to or in a civil union with the employee or pensioner, as the case may be, or, provided neither is married or in a civil union at the time of the death of the employee or pensioner, the person of the opposite or the same sex who had been living in a conjugal relationship with the pensioner or employee for a period of not less than three years immediately prior to the employee's or pensioner's death, and had been publicly represented as the employee's or pensioner's spouse by the employee or pensioner or who, during the year preceding the employee's or pensioner's death, was living in a conjugal relationship with the employee or pensioner while one of the following situations occurred:

- (1) a child was or is to be born of their union;
- (2) they adopted a child together; or
- (3) one of them adopted a child of the other.

1973, c. 12, s. 37; 1983, c. 24, s. 1; 1988, c. 82, s. 19; 1999, c. 14, s. 23; 2000, c. 32, s. 13; 2002, c. 6, s. 183.

45. The pension granted to the spouse is paid for life and runs until the first day of the month following the spouse's death.

1973, c. 12, s. 38; 1977, c. 21, s. 11; 1982, c. 33, s. 5; 1983, c. 24, s. 1; 1987, c. 47, s. 25.

45.1. *(Replaced).*

1980, c. 18, s. 4; 1983, c. 24, s. 1.

DIVISION III

REIMBURSEMENT AND DEFERRED ANNUITIES

1983, c. 24, s. 1.

§ 1. — *General provisions*

1983, c. 24, s. 1.

46. If the employee dies before becoming eligible for a pension and if the employee has less than two years of service, their contributions shall, subject to sections 58 and 59, be refunded to their spouse or, if the employee has no spouse, to their successors, with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid.

1973, c. 12, s. 39; 1983, c. 24, s. 1; 1987, c. 107, s. 169; 1990, c. 5, s. 23; 1990, c. 87, s. 39; 1995, c. 46, s. 31; 2004, c. 39, s. 95; 2022, c. 22, s. 288.

46.1. If the employee dies before becoming eligible for a pension and if the employee has at least two years of service, their spouse or, if the employee has no spouse, their successors, are entitled to receive the higher of the following two amounts:

- (1) the total contributions with interests accumulated up to the date of death;
- (2) the actuarial value of the deferred annuity established on the date of death in accordance with the actuarial assumptions and methods determined by regulation.

For the purposes of the first paragraph, contributions include the amounts contemplated in section 50, except those paid by the employee or transferred to this plan and for which the employee has acquired a pension credit. The total of the contributions is established taking account of the second paragraph of section 55 and section 58.

Where section 99 applies, the contributions and the actuarial value of the deferred annuity in respect of the years and parts of a year of service credited pursuant to sections 85.1, 85.3 and 98 are excluded for the purposes of the first paragraph.

The amount determined pursuant to the first paragraph bears interest, compounded annually, at the rate determined in Schedule VII in force on the date of death of the employee and computed from that date to the date on which the refund is made.

1990, c. 87, s. 39; 1995, c. 46, s. 31; 2004, c. 39, s. 96; 2006, c. 55, s. 21; 2022, c. 22, s. 288.

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

1990, c. 87, s. 39; 1995, c. 46, s. 31; 2004, c. 39, s. 97.

46.3. Following the death of a spouse who was receiving a pension under Division II of this chapter, the successors of the employee, whether or not the employee had been a pensioner, are entitled to receive, subject to section 58, the difference between the sums of the contributions and pension amounts paid.

2002, c. 30, s. 40.

47. If an employee who is less than 55 years of age ceases to be a member of the plan before becoming eligible for a pension and if the employee has less than two years of service, the employee is entitled, except if section 21 applies and subject to sections 58 and 59, to the refund of their contributions with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid. However, the employee may not obtain the refund if the employee is a member or resumes membership in this plan or of the Pension Plan of Management Personnel.

If the employee dies before obtaining the refund, their contributions shall be refunded to their spouse or, if the employee has no spouse, to their successors.

1973, c. 12, s. 40; 1982, c. 33, s. 6; 1983, c. 24, s. 1; 1987, c. 47, s. 26; 1987, c. 107, s. 170; 1988, c. 82, s. 20; 1990, c. 5, s. 24; 1990, c. 87, s. 40; 1995, c. 46, s. 31; 2001, c. 31, s. 275; 2004, c. 39, s. 98; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

48. *(Repealed).*

1973, c. 12, s. 41; 1974, c. 9, s. 8; 1977, c. 21, s. 12; 1983, c. 24, s. 1; 1987, c. 47, s. 26; 1987, c. 107, s. 170; 1988, c. 82, s. 20; 1990, c. 5, s. 25; 1990, c. 87, s. 41.

49. If the employee referred to in section 47 again participates in the plan without having received the refund of their contributions, the years and parts of a year of service the employee accumulates are added to those already credited.

1973, c. 12, s. 42; 1983, c. 24, s. 1; 1985, c. 18, s. 6; 1987, c. 47, s. 26; 1987, c. 107, s. 171; 1988, c. 82, s. 21; 1990, c. 87, s. 42; 2022, c. 22, s. 288.

49.1. The contributions shall be payable to the employee entitled to the refund thereof from the 211th day after the day on which the employee ceased to be an employee within the meaning of this plan, the Pension Plan of Peace Officers in Correctional Services or the Pension Plan of Management Personnel for the last time. However, the 211-day period does not apply if, according to a medical certificate, the employee is suffering from an illness likely to lead to death within a period of two years.

Every application for the refund of contributions must be filed with Retraite Québec by means of the prescribed form.

1988, c. 82, s. 22; 1995, c. 46, s. 8; 2001, c. 31, s. 276; 2004, c. 39, s. 99; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

50. For the purposes of this division, except sections 46.1 and 54, contributions include every amount paid by the employee and every contributions from which the employee was exempt under this plan or under any other pension plan out of which the employee's service was transferred to this plan, excluding any contribution deducted in excess for any year subsequent to the year 1986. Contributions also include any interest accrued on those amounts in accordance with the relevant pension plan. However, if, when service was transferred on an actuarially equivalent basis, the total amount of accumulated contributions exceeded the actuarial value of the benefits accrued under the new pension plan, contributions do not include the amount by which the total amount of accumulated contributions exceeds the actuarial value of the benefits accrued.

However, the sums paid by an employee who is an employee for the purposes of this plan or, pursuant to section 3.2, the Pension Plan of Management Personnel into a supplemental pension plan established by an employer party to those plans are reimbursed if the funds have been transferred to this plan.

1973, c. 12, s. 43; 1977, c. 21, s. 13; 1982, c. 33, s. 7; 1983, c. 24, s. 1; 1985, c. 18, s. 7; 1987, c. 47, s. 27; 1987, c. 107, s. 172; 1990, c. 87, s. 43; 2001, c. 31, s. 277; 2004, c. 39, s. 100; 2022, c. 22, s. 288.

51. An employee who ceases to be a member of this plan when the employee is not eligible for a pension is entitled, except if section 21 applies, to a deferred pension if the employee has at least two years of service.

The deferred annuity is cancelled if the person transfers their years and parts of a year of service to the Pension Plan of Management Personnel, the Pension Plan of Peace Officers in Correctional Services or the Pension Plan of Certain Teachers, or if the employee avails themselves of a transfer agreement applicable to this plan entered into in accordance with section 158, or if the employee dies before the deferred annuity becomes payable. In this latter case, section 46.1 applies.

1973, c. 12, s. 44; 1974, c. 9, s. 9; 1983, c. 24, s. 1; 1987, c. 47, s. 28; 1987, c. 107, s. 173; 1988, c. 82, s. 23; 1990, c. 5, s. 26; 1990, c. 87, s. 44; 1993, c. 41, s. 11; 1995, c. 70, s. 30; 2001, c. 31, s. 278; 2022, c. 22, s. 288.

51.1. *(Replaced).*

1982, c. 51, s. 10; 1983, c. 24, s. 1.

52. *(Repealed).*

1973, c. 12, s. 45; 1980, c. 18, s. 5; 1982, c. 51, s. 11; 1983, c. 24, s. 1; 1987, c. 47, s. 29; 1988, c. 82, s. 24; 1990, c. 87, s. 45.

52.1. *(Replaced).*

1982, c. 51, s. 12; 1983, c. 24, s. 1.

53. Any deferred annuity is cancelled if the employee again holds pensionable employment and the years of service the employee accumulates are added to the years of service already credited.

However, if the employee retires at the age of 65 and had elected to receive an amount and a deferred annuity in accordance with section 51 as it read on 31 December 1990, the recomputed pension is reduced by that part of the annual value of the original pension that was paid to the employee. If the employee retires at an age other than 65, the annual value of the original pension paid is adjusted, taking into account the employee's age at the time of retirement and the actuarial assumptions and methods determined by regulation.

1973, c. 12, s. 46; 1977, c. 21, s. 14; 1980, c. 18, s. 6; 1982, c. 51, s. 13; 1983, c. 24, s. 1; 1987, c. 47, s. 30; 1988, c. 82, s. 25; 1990, c. 87, s. 46; 2004, c. 39, s. 101; 2022, c. 22, s. 288.

54. The annual amount of the deferred annuity is computed in the same manner as the pension. However, as regards the deferred annuity, the amount obtained under the first paragraph of section 39 is indexed in the same manner as the deferred annuity until 1 January in the year in which the employee reaches 65 years of age.

If the actuarial value of the deferred annuity established in accordance with the actuarial assumptions and methods determined by regulation is less than the total of the contributions with interest accumulated on the date of the employee's sixty-fifth birthday, the deferred annuity is adjusted so that it is equal in value to the total of the contributions and interest. The second paragraph of section 46.1 applies for the purpose of determining the total of such contributions.

Notwithstanding section 40, an employee who is entitled to a deferred annuity is deemed to retire on the date of their sixty-fifth birthday. The deferred annuity shall be payable to the employee from that date and for life.

1977, c. 21, s. 15; 1983, c. 24, s. 1; 1987, c. 47, s. 31; 1988, c. 82, s. 26; 1990, c. 87, s. 47; 1991, c. 14, s. 13; 2022, c. 22, s. 288.

55. Contributions are reimbursed with interest at the rates determined in Schedules VI and VII according to the periods of application of those rates provided for in the relevant sections. Contributions accrued with interest during the period of application of the rates determined in Schedule VI may not be less than the contributions.

However, contributions with respect to service that had been credited to the employee under another pension plan and that has been credited under this plan in accordance with section 98 are reimbursed without interest, except, where applicable, interest payable on the amount determined pursuant to section 46.1.

1973, c. 12, s. 47; 1977, c. 21, s. 16; 1982, c. 51, s. 14; 1983, c. 24, s. 1; 1987, c. 107, s. 174; 1990, c. 87, s. 48; 2004, c. 39, s. 102.

§ 2. — Special provisions

1983, c. 24, s. 1.

56. *(Repealed).*

1973, c. 12, s. 48; 1977, c. 21, s. 17; 1980, c. 18, s. 7; 1982, c. 51, s. 14; 1983, c. 24, s. 1; 1985, c. 18, s. 8; 1987, c. 47, s. 32.

57. Every employee who becomes a Member of the National Assembly before a pension or a deferred pension is granted to the employee shall be entitled to such pension for the years and parts of a year of service that have been credited to the employee under this plan if they have not been transferred to another pension plan, if the employee acquires the right to a retirement pension as a Member of the National Assembly and repays the contributions reimbursed to the employee, where such is the case.

Where the Member became a Member before 1 January 1992, the pension shall be payable from the time the employee begins to receive the retirement pension acquired as a Member of the National Assembly.

1973, c. 12, s. 49; 1977, c. 21, s. 18; 1982, c. 51, s. 14; 1983, c. 24, s. 1; 1987, c. 107, s. 175; 1992, c. 9, s. 5; 1993, c. 41, s. 12; 2022, c. 22, s. 288.

58. When contributions are reimbursed, if amounts have been paid as pension benefits under this plan or a pension plan out of which the employee's service has not been transferred to this plan on an actuarially equivalent value, the total amount of the contributions of the employee, excluding sums paid by the employee and for which a pension credit is granted, and, where such is the case, interest accrued on such contributions up to the date on which a pension became payable, is reduced by the amounts paid as pension benefits from the date on which the pension ceased to be paid and by any amount determined under the first and second paragraphs of section 41.12 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2). Following the death of a beneficiary of a pension, the balance of the contributions and of any accrued interest bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that date. In addition, for every period during which no benefit was paid, the balance of the contributions and of any accrued interest, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VI.

However, if a pension is payable to the employee, spouse or child under section 99, the reimbursement of contributions provided for in sections 46 and 47 does not include contributions relating to service credited in accordance with sections 85.3 and 98. In that case, the first paragraph of this section applies, at the time the pension becomes payable, in respect of other contributions but without taking into account the amounts paid as pension benefits under section 99. Where the employee is entitled only to a deferred annuity under this plan, the amounts paid as pension benefits under section 99 are deducted only from the amount of contributions relating to service credited in accordance with sections 85.3 and 98 if that pension is more advantageous than the benefits under this plan.

1973, c. 12, s. 50; 1983, c. 24, s. 1; 1985, c. 18, s. 9; 1987, c. 107, s. 176; 1990, c. 87, s. 49; 2004, c. 39, s. 103; 2009, c. 56, s. 6.

58.1. *(Replaced).*

1982, c. 51, s. 16; 1983, c. 24, s. 1.

59. If an employee having acquired a pension credit dies before the credit becomes payable to the employee, the amount which the employee was required to pay to acquire the pension credit is refunded to the employee's spouse or, if the employee has no spouse, to the employee's successors with interest, compounded annually, at the rates determined in Schedule VI until the date of death and at the rate determined in Schedule VII from the day following the date of death until the date the refund is paid.

If, at the death of the beneficiary of pension credit, the amount which the employee had to pay to acquire the pension credit, with accrued interest until the date on which the pension credit became payable, exceeds the total of the amounts paid to the employee as pension credit, the excess amount is paid in a single payment to their spouse or, if the employee has no spouse, to their successors. The excess amount bears interest, compounded annually, at the rate determined in Schedule VII in force on the first day of the month following the death and computed from that date until the date of the refund. In addition, for every period during which no amount was paid as pension credit, the excess amount, established on the first day of the period, bears interest, compounded annually, at the rates determined in Schedule VI.

1973, c. 12, s. 51; 1983, c. 24, s. 1; 1990, c. 5, s. 27; 1990, c. 87, s. 50; 1995, c. 46, s. 31; 2001, c. 31, s. 279; 2004, c. 39, s. 104; 2009, c. 56, s. 7; 2022, c. 22, s. 288.

DIVISION III.0.1

WAIVER

2007, c. 43, s. 62.

59.0.1. The spouse may waive the spousal benefits granted under the pension plan before the date of the death of the employee, of the person who ceased to participate in the plan or of the pensioner. The spouse may also revoke the waiver before that date.

To be valid, the waiver or revocation must bear on all spousal benefits and be served on Retraite Québec by means of a notice that must be received on a date that is prior to the date of death and contain the information determined by regulation.

The spouse's waiver is cancelled if, on the date of the pensioner's death, no refund of the contributions referred to in section 50 is payable to the pensioner's successors. The computation is calculated at the date of death and based on the data known to Retraite Québec on the date of its decision; that data is deemed to be accurate. When the spouse's waiver is cancelled, the spouse may receive the benefits the spouse is entitled to under the pension plan.

Despite the spouse's waiver, the pension plan is deemed to grant the spouse a right to death benefits for the purposes of article 415 of the Civil Code.

2007, c. 43, s. 62; 2015, c. 20, s. 61.

DIVISION III.1

EMPLOYEE SUFFERING FROM A TERMINAL ILLNESS

1993, c. 41, s. 13.

59.1. Except in the case of a pensioner, an employee who has ceased to participate in this plan and who, according to a medical certificate, is suffering from an illness likely to lead to death within a period of two years is, if the employee is entitled only to a deferred pension or to an actuarially reduced pension under section 38 or, where that is the case, section 215.5.0.2, entitled to receive the higher of the following amounts:

- (1) the total contributions with interest accumulated up to the date on which the application is received;
- (2) the actuarial value of the employee's pension established on that date in accordance with the actuarial assumptions and methods determined by regulation under section 46.1.

The same applies to an employee able to provide such a certificate who, if the employee ceased to participate in this plan on the date on which the application is received, would be entitled only to one or other of those pensions. However, an employee who receives the amount referred to in the first paragraph ceases to participate in the plan on that date and, subject to section 59.4, is not considered to be an employee for the purposes of the plan, even if the employee continues to hold pensionable employment after the date on which the application is received.

For the purposes of this section, the contributions include the sums referred to in section 50, with the exception of the sums paid by the employee or transferred to this plan and for which the employee has obtained a pension credit, and in establishing the total of such contributions, the second paragraph of section 55 and section 58 are taken into account. In addition, where section 99 applies, the contributions and the actuarial value of the pension relating to the years and parts of a year of service credited under sections 85.1, 85.3 and 98 are excluded.

The amount referred to in the first paragraph bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at Retraite Québec and computed from that date until the date on which the refund is made.

1993, c. 41, s. 13; 1995, c. 13, s. 3; 2004, c. 39, s. 105; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

59.2. The employee referred to in the first or second paragraph of section 59.1 or, for the purposes of section 3.2, in the first and second paragraphs of section 80 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is also entitled, where applicable, to receive the sums the employee has paid or which have been transferred to this plan and for which the employee has obtained a pension credit, with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

1993, c. 41, s. 13; 2001, c. 31, s. 280; 2004, c. 39, s. 106; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

59.3. The refund of the amount referred to in section 59.1 and, where applicable, section 59.2, cancels entitlement to any other benefit, advantage or reimbursement provided for by this plan.

1993, c. 41, s. 13.

59.3.1. The spouse of an employee referred to in the first or second paragraph of section 59.1 may, upon the death of the employee, obtain that the reimbursement of the amount referred to in the said section or, as the case may be, in section 59.2 be cancelled provided the spouse applies therefor to Retraite Québec before the amount is received. In such a case, the employee's application for reimbursement is deemed never to have been made.

1995, c. 46, s. 9; 2015, c. 20, s. 61.

59.4. An employee who has ceased to participate in this plan under the second paragraph of section 59.1 or who has ceased to be a member of the Pension Plan of Management Personnel pursuant to the second paragraph of section 80 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as the case may be, and who, at the end of a period of two years from the date on which the application for a refund of the amount referred to in either of those sections is received, holds pensionable employment under this plan may elect to participate or again participate in this plan by sending a notice to that effect to Retraite Québec. Notwithstanding section 3.1, the employee shall participate in this plan from the date on which the notice is received by Retraite Québec.

1993, c. 41, s. 13; 2001, c. 31, s. 281; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

59.5. An employee who has availed himself of the first or second paragraph of section 59.1 may be credited with the years or parts of a year of service that had been credited to the employee before the date of the refund if the employee applies therefor and pays an amount equal to the amount that was refunded to the employee, with interest, compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following the latter date until the date of the redemption proposal made by Retraite Québec.

The amount established under the first paragraph is payable either in a lump sum or by instalments spread over the period and at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received, computed from the date on which the redemption proposal made by Retraite Québec expires.

The employee referred to in this section or in section 84 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), if, in the latter case, section 3.2 of this Act applies to the employee, may also be credited with the years or parts of a year of service with which the employee had been credited before the date of the refund of the amount referred to in section 59.2, and the first and second paragraphs apply, adapted as required. The employee is then entitled to a pension credit equal to that to which the employee would have been entitled if the amount had not been refunded.

1993, c. 41, s. 13; 2001, c. 31, s. 282; 2002, c. 30, s. 41; 2004, c. 39, s. 107; 2015, c. 20, s. 61; 2016, c. 14, s. 10; 2022, c. 22, s. 288.

59.6. An employee who has availed himself of the second paragraph of section 59.1 may be credited with the years and parts of a year of service of the period during which the employee would have participated in this plan had it not been for the application of that paragraph if the employee applies therefor and pays an amount equal to the contribution the employee would have paid if the employee had participated in this plan, with interest, compounded annually, at the rates determined in Schedule VI, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of this plan in the course of that year until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date up to the date of the redemption proposal made by Retraite Québec. However, in respect of the years and parts of a year of service credited to the employee, section 21 applies, where that is the case, as though the employee had participated in this plan during that period.

The amount established under the first paragraph is payable either in a lump sum or by instalments spread over the period and at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received, computed from the date on which the redemption proposal made by Retraite Québec expires.

1993, c. 41, s. 13; 2002, c. 30, s. 42; 2004, c. 39, s. 108; 2007, c. 43, s. 63; 2015, c. 20, s. 61; 2016, c. 14, s. 11; 2022, c. 22, s. 288.

59.6.0.1. An employee who has availed himself of the first or second paragraph of section 80 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) may be credited with the years or parts of a year of service that had been credited to the employee before the date of the refund if the employee applies therefor and pays an amount equal to the amount that was refunded to the employee, with interest, compounded annually, at the rates determined in Schedule VI from the date the refund is paid until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following the latter date until the date of the redemption proposal made by Retraite Québec.

The amount established under the first paragraph is payable either in cash or by instalments spread over the period and at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

The employee may also cause the years or parts of a year of service that had been counted in respect of the employee before the date of the refund of the amount referred to in section 59.2 of this Act to be counted, and the first and second paragraphs apply, with the necessary modifications. The employee is then entitled to a pension credit equal to that to which the employee would have been entitled if the amount had not been refunded.

2001, c. 31, s. 283; 2002, c. 30, s. 43; 2004, c. 39, s. 109; 2015, c. 20, s. 61; 2016, c. 14, s. 12; 2022, c. 22, s. 288.

59.6.0.2. An employee who has availed himself of the second paragraph of section 80 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) may be credited with the years and

parts of a year of service of the period during which the employee would have been a member of that plan had it not been for the application of that paragraph if the employee applies therefor and pays an amount equal to the contribution the employee would have paid if the employee had been a member of that plan, with interest, compounded annually, at the rates determined in Schedule VI, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of that plan in the course of that year until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date up to the date of the redemption proposal made by Retraite Québec. However, in respect of the years and parts of a year of service credited to the employee, section 34 of the Act respecting the Pension Plan of Management Personnel applies, where that is the case, as though the employee had been a member of that plan during that period.

The amount established under the first paragraph is payable either in cash or by instalments spread over the period and at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

2001, c. 31, s. 283; 2002, c. 30, s. 44; 2004, c. 39, s. 110; 2007, c. 43, s. 64; 2015, c. 20, s. 61; 2016, c. 14, s. 13; 2022, c. 22, s. 288.

DIVISION III.2

TOTALLY AND PERMANENTLY DISABLED EMPLOYEE

1995, c. 46, s. 10.

59.6.1. Except in the case of a pensioner, an employee who is totally and permanently disabled within the meaning of the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), who has ceased to participate in this plan and who is entitled only to a deferred pension shall be entitled to transfer into a locked-in retirement account the amount determined under section 59.1 and, if applicable, the amount referred to in section 59.2. Such a case is governed by sections 59.3, 59.3.1 and 59.5 and, for an employee referred to in section 3.2 who has availed themselves of section 88 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), section 59.6.0.1. The expression “locked-in retirement account” has the meaning assigned by the Regulation respecting supplemental pension plans (chapter R-15.1, r. 6).

1995, c. 46, s. 10; 2001, c. 31, s. 284; 2022, c. 22, s. 288.

DIVISION IV

EMPLOYEE RECEIVING BENEFITS AND A SALARY

1983, c. 24, s. 1.

§ 1. — *General Provisions*

1983, c. 24, s. 1.

60. A person 65 years of age or over may hold pensionable employment under this plan or, if the person is a pensioner under this plan, pensionable employment under the Pension Plan of Peace Officers in Correctional Services or the Pension Plan of Management Personnel and receive payment of benefits as a pensioner by way of

(1) a pension under this plan, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan, the Civil Service Superannuation Plan, the pension plans established under sections 9, 10 and

10.0.1 or a supplemental pension plan the funds of which were transferred under an Act, and the additional benefit under the Pension Plan of Peace Officers in Correctional Services,

(2) a pension under section 80,

(3) pension credit under this plan, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan or the Civil Service Superannuation Plan and any benefit payable under the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1),

(4) an annual pension under section 84.

However, the provisions of the first paragraph do not apply from 31 December of the year in which the person attains 69 years of age.

1973, c. 12, s. 52; 1983, c. 24, s. 1; 1986, c. 44, s. 69; 1987, c. 107, s. 177; 1990, c. 87, s. 105; 1991, c. 14, s. 14; 1991, c. 77, s. 45; 1996, c. 53, s. 15; 1997, c. 50, s. 27; 2001, c. 31, s. 285; 2002, c. 30, s. 45; 2004, c. 39, s. 111; 2007, c. 43, s. 65.

61. An employee holding an employment contemplated in this plan who receives benefits is deemed to have retired and is not considered to be an employee for the purposes of the application of this plan.

1973, c. 12, s. 53; 1982, c. 51, s. 17; 1983, c. 24, s. 1.

61.1. The limit imposed by section 18.1 shall not apply for the purposes of this division.

1991, c. 77, s. 46.

62. In no case may the benefits that a pensioner may receive be greater than the amount by which the annual salary exceeds the salary referred to in section 69.

1973, c. 12, s. 54; 1983, c. 24, s. 1; 1987, c. 107, s. 178; 1988, c. 82, s. 27.

63. To determine the benefits that a pensioner is entitled to receive, the benefits are adjusted in accordance with the plan concerned.

1977, c. 21, s. 19; 1982, c. 51, s. 18; 1983, c. 24, s. 1; 1986, c. 44, s. 70; 1987, c. 107, s. 178.

64. The annual salary is equal to the salary defined in section 14,

(1) received by the pensioner on the day he ceased to participate in the plan, computed on a yearly basis, or

(2) that he would otherwise have received on the day he ceased to participate in the plan or that he would have received on that day had he not been, among other things, absent without pay or receiving salary insurance benefits, computed on a yearly basis.

The annual salary of a pensioner who was not a full-time employee is reduced to the same fraction as that credited to him in respect of service.

1973, c. 12, s. 55; 1974, c. 9, s. 10; 1982, c. 51, s. 19; 1983, c. 24, s. 1; 1985, c. 18, s. 10; 1987, c. 107, s. 178; 1988, c. 82, s. 28; 1997, c. 50, s. 28; 2002, c. 30, s. 73.

65. In the case of a pensioner who, when he was an employee, was holding simultaneously more than one pensionable employment under this plan, the salary is computed in the same manner as the pensionable salary in such a case.

1973, c. 12, s. 56; 1977, c. 21, s. 20; 1982, c. 51, s. 20; 1983, c. 24, s. 1; 1987, c. 107, s. 178; 1988, c. 82, s. 29.

66. To determine the annual salary for the years following the year in which the pensioner ceased to participate in the plan, the salary is adjusted for each year concerned and at the intervals prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), according to the rate of increase of the Pension Index determined by the said Act.

However, the first adjustment is made proportionately to the number of days for which the pensioner received or would have received benefits in the year he ceased to participate in the plan in relation to the total number of days in that year.

1973, c. 12, s. 57; 1977, c. 21, s. 21; 1983, c. 24, s. 1; 1987, c. 107, s. 178; 1997, c. 50, s. 29.

67. The amounts payable as benefits are paid, where such is the case, in the following order:

- (1) the pension granted under this plan;
- (2) the pension and the additional benefit granted under the Pension Plan of Peace Officers in Correctional Services;
- (3) the pension granted under the pension plans established pursuant to sections 9, 10 and 10.0.1;
- (3.1) the pension granted under a supplemental pension plan the funds of which were transferred under an Act;
- (4) the pension granted under the Civil Service Superannuation Plan;
- (5) the pension granted under the Teachers Pension Plan;
- (6) any benefits granted under the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1);
- (7) the pension credit earned or credited pursuant to section 101 and, as the case may be, section 158 and the amounts payable under section 80;
- (8) the other pension credits granted under this plan, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan or the Civil Service Superannuation Plan;
- (9) the annual pension under section 84.

Where any of the amounts referred to in the first paragraph, except the pension granted under the Pension Plan of Peace Officers in Correctional Services and the pension increase referred to in section 20 of the Act respecting the Pension Plan of Certain Teachers, is payable in part only, the payable part is taken, first, out of that portion of the benefits that relates to years of service later than 30 June 1982.

1973, c. 12, s. 58; 1974, c. 9, s. 11; 1977, c. 21, s. 22; 1983, c. 24, s. 1; 1986, c. 44, s. 71; 1987, c. 107, s. 178; 1990, c. 87, s. 105; 1991, c. 14, s. 15; 1996, c. 53, s. 16; 2001, c. 31, s. 286; 2002, c. 30, s. 46; 2007, c. 43, s. 66.

68. Every person who wishes to hold an employment contemplated in this plan and receive benefits must make an application therefor.

He must accompany his application with a certificate of employment containing, in particular, the annual salary contemplated in section 64 and the other information that may be required by Retraite Québec.

1973, c. 12, s. 59; 1974, c. 9, s. 12; 1982, c. 51, s. 21; 1983, c. 24, s. 1; 2015, c. 20, s. 61.

69. Within 30 days preceding the anniversary date of the day the pensioner began to receive benefits, Retraite Québec must require the employer to file a report containing

(1) the amount of the salary which corresponds to the salary defined in section 14 and which has been paid to him in the 12 months preceding the anniversary date or that would have been paid to him had he not been, among other things, absent without pay or receiving salary insurance benefits;

(2) the estimated amount of the salary which corresponds to the salary defined in section 14 and which the employer is to pay to him for the 12 months following the anniversary date;

(3) any other information that may be required by Retraite Québec.

1973, c. 12, s. 60; 1974, c. 9, s. 13; 1977, c. 21, s. 23; 1982, c. 51, s. 22; 1983, c. 24, s. 1; 1985, c. 18, s. 11; 1987, c. 107, s. 179; 1988, c. 82, s. 30; 2002, c. 30, s. 73; 2015, c. 20, s. 61.

70. If, as a result of a change or a departure, the salary estimated by the employer differs by 10% or more, the employer, not later than 30 days after changing the salary, must so inform Retraite Québec.

1973, c. 12, s. 61; 1974, c. 9, s. 14; 1983, c. 24, s. 1; 2015, c. 20, s. 61.

70.1. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.2. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.3. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.4. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.5. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.6. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.7. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.8. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.9. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.10. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.11. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.12. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.13. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.14. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

70.15. *(Replaced).*

1982, c. 51, s. 23; 1983, c. 24, s. 1.

71. If the amount of the benefits computed under section 62 becomes nil, sections 117 to 122, as they read on 31 December 2006, apply.

1973, c. 12, s. 62; 1983, c. 24, s. 1; 2007, c. 43, s. 67.

72. If the pensioner receives less benefit than that to which he is entitled, Retraite Québec shall pay the due amount within 2 months of receiving a report under section 69.

If he receives more benefit than that to which he is entitled, Retraite Québec shall effect compensation for any overpayment made, in the manner determined by regulation under section 147.

No interest may be charged on any sum thus paid or collected.

1973, c. 12, s. 63; 1974, c. 9, s. 15; 1983, c. 24, s. 1; 1987, c. 107, s. 180; 1990, c. 32, s. 7; 2015, c. 20, s. 61.

§ 2. — *Special provision*

1983, c. 24, s. 1.

73. A pensioner who holds pensionable employment under the plan shall receive his benefits at the latest from 31 December of the year in which he attains 69 years of age.

1973, c. 12, s. 64; 1983, c. 24, s. 1; 1987, c. 107, s. 181; 1991, c. 77, s. 47; 1997, c. 50, s. 30.

DIVISION IV.1

ADDITIONAL BENEFITS

2000, c. 32, s. 14.

73.1. The amount of the employee's pension is increased by an amount of pension equal to 1.1% of the average pensionable salary used in computing the employee's pension for each year and part of a year

(1) the employee had credited under this plan before 1 July 2011 and in respect of which the employee obtained a paid-up annuity certificate or in respect of which pension credit is or would have been granted to the employee;

(2) that was recognized before that date, solely for purposes of eligibility, to an employee under section 221.1;

(3) that was recognized before that date, solely for purposes of eligibility, to an employee for the amounts corresponding to years and parts of years so recognized and transferred into a locked-in retirement account

after the employee's employer was designated as a body referred to in Schedule I or after the employee's participation in the plan after a vote was taken under section 6 or 7 of the Act.

2000, c. 32, s. 14; 2011, c. 24, s. 3; 2022, c. 22, s. 288.

73.2. An employee who is under 65 years of age is also entitled to have a pension amount of \$230 added to the amount of the employee's pension for each of the years considered pursuant to section 73.1. The amount is payable until the end of the month in which the pensioner attains 65 years of age.

2000, c. 32, s. 14.

73.3. Section 38 applies in respect of any pension amounts added under sections 73.1 and 73.2.

2000, c. 32, s. 14.

73.4. The pension amounts added under sections 73.1 and 73.2 must be consistent with the limits prescribed by regulation, if not, the amounts shall be adjusted in the manner prescribed in the regulation.

2000, c. 32, s. 14.

73.5. The pension amounts added under sections 73.1 and 73.2 are indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), by the excess of the rate of increase of the Pension Index determined by that Act over 3%. Section 78 applies to the indexing.

2000, c. 32, s. 14.

73.6. The reduction of 2% referred to in section 43.1 does not apply to the pension amount added under section 73.2 and the pension granted to the spouse, in case of the death of the pensioner, shall be computed without reference to that amount.

2000, c. 32, s. 14.

73.7. Section 73.1 applies to an employee who is entitled to a deferred pension. However, that section and section 73.2 do not apply to the person who ceased to participate in the plan before 31 December 1999 nor to a pensioner under this plan, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Certain Teachers or pension plans established under sections 9, 10 and 10.0.1, who holds or again holds pensionable employment under this plan or, if the employee is a pensioner under that plan, who holds pensionable employment under the Pension Plan of Peace Officers in Correctional Services or the Pension Plan of Management Personnel, except, in the case of a pensioner, in respect of the years and parts of a year of service that have already entitled the pensioner to the amounts referred to in those sections.

The pension of the spouse of an employee who dies after becoming eligible for a pension and the amounts paid to the spouse or successors of an employee who dies before becoming eligible for a pension must take into account the benefit provided for in section 73.1.

2000, c. 32, s. 14; 2001, c. 31, s. 287; 2004, c. 39, s. 112.

DIVISION V

MISCELLANEOUS PROVISIONS

1983, c. 24, s. 1.

74. For the purposes of eligibility for and computation of an employee's pension, except on contrary notice from the employee, a maximum of 90 contributory days may be added to the service credited to the employee to enable the employee to make up any period of leave without pay taken previous to 1 January 2011 or any period of absence without pay taken under the employee's conditions of employment and related to a

maternity leave or personal leave in connection with pregnancy or delivery, a paternity leave or leave for the non-birthing parent or an adoption leave, while holding pensionable employment.

The first paragraph does not apply to service credited under this plan on an actuarially equivalent basis.

1973, c. 12, s. 65; 1983, c. 24, s. 1; 1987, c. 47, s. 33; 1987, c. 107, s. 182; 2010, c. 29, s. 9; 2022, c. 22, s. 256.

74.1. For each calendar year from 1 January 1987, the days and parts of a day that are not credited to an employee who holds pensionable employment under the plan for at least one day during that calendar year shall be considered solely for purposes of eligibility for a pension.

However, during the year in which the employee begins to participate in the plan, the days comprised between 1 January and the first day on which the employee holds pensionable employment shall not be considered for the purposes of eligibility. Moreover, during the year in which the employee ceases to participate in the plan, the days comprised between the last day on which the employee holds pensionable employment and 31 December shall not be considered, but where the employee ceases to participate in the plan when the employee is not holding pensionable employment, the days, if any, shall be considered until the date on which *Retraite Québec* receives an application for the redemption of service by virtue of which the employee had years and parts of a year of service credited or counted under the plan or until the employee becomes eligible for a pension.

Subject to section 74, the first and second paragraphs also apply to an employee to whom the days and parts of a day during which the employee was absent without pay were not credited pursuant to section 24.

The days and parts of a day that are not credited to an employee who, during the year 1988 or a subsequent year, held pensionable employment under the Pension Plan of Peace Officers in Correctional Services for at least one day per year shall also be considered solely for the purposes of eligibility for a pension, if they have not been otherwise considered under this plan.

This section does not apply for the purposes of Division III of Chapter IV of this Title.

2000, c. 32, s. 15; 2002, c. 30, s. 47; 2015, c. 20, s. 61.

74.2. For the purposes of section 74.1, the Government may, by regulation, establish a factor of reduction of a pension and criteria for the application of that factor. The Government may also designate categories of employees to whom the factor and the criteria are not applicable.

2000, c. 32, s. 15; 2004, c. 39, s. 113.

75. The years and parts of years of service for which pension credit is granted under this plan and those for which a pension, a deferred annuity or a paid-up annuity certificate were obtained under a supplemental pension plan from an employer contemplated in this plan, must be added, only for purposes of qualification for any pension, to the years of service credited in accordance with section 19. The same rule applies to years and parts of a year of service recognized solely for purposes of entitlement to a pension under the pension plan of the *Sûreté du Québec*, the Pension Plan of Peace Officers in Correctional Services, the Teachers Pension Plan or the Civil Service Superannuation Plan; the same rule applies to years and parts of years of service not credited under this plan by reason of the application of section 109.2, the second paragraph of section 109.3 and section 109.8 of this Act, and section 143.5, the second paragraph of section 143.8, sections 143.9 and 143.10, the second paragraph of section 143.23 and the third paragraph of section 143.24 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and to those recognized solely for purposes of entitlement to a pension under an agreement of transferability entered into under section 158 in respect of this plan if, in the last two cases, they have not otherwise been credited under sections 109.4 and 109.9 of this Act or Chapter IX.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services or under the agreement concerned, as the case may be.

The years and parts of years of service for which pension credit is granted are added, for purposes of qualification for a pension, to the years of service credited to an employee to determine, in case of death, the right of the spouse to a pension even if the employee died before completing all the payments referred to in the second paragraph of section 95.

1973, c. 12, s. 66; 1977, c. 21, s. 24; 1983, c. 24, s. 1; 1987, c. 107, s. 183; 1990, c. 87, s. 105; 2004, c. 39, s. 114; 2007, c. 43, s. 68.

76. A paid-up annuity is, for the purposes of the plan, an annuity derived from a supplemental pension plan with an employer contemplated in this plan, the payment of which is fully insured or guaranteed by a government, a company or an insurer authorized under the Insurers Act (chapter A-32.1).

1973, c. 12, s. 67; 1983, c. 24, s. 1; 2018, c. 23, s. 791.

77. Every pension, except a pension paid under section 80, is indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9),

(1) for that part attributable to service prior to 1 July 1982, by the rate of increase of the Pension Index determined by the said Act;

(2) for that part attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, by the excess of the rate of the increase of the Pension Index over 3%;

(3) for that part attributable to service subsequent to 31 December 1999, by the formula provided for in subparagraph 2 of this paragraph or by one-half of the rate of increase of the Pension Index, according to the formula which is the most advantageous.

Where the number of years of service credited exceeds the number of years of service used in computing the pension, subparagraphs 1 to 3 of the first paragraph are applied in the order which is the most advantageous for the pensioner.

The deferred annuity is, at the same time, indexed annually at the rate of increase of the Pension Index determined by the said Act from 1 January following the date on which the employee ceased to be a member of the plan to 1 January of the year in which the employee reached 65 years of age. From 1 January following the date on which the employee reached 65 years of age, the deferred annuity is indexed in the manner set out in the first paragraph.

1973, c. 12, s. 68; 1982, c. 33, s. 8; 1982, c. 51, s. 25; 1983, c. 24, s. 1; 1990, c. 87, s. 51; 1991, c. 77, s. 48; 2000, c. 32, s. 16; 2010, c. 29, s. 10; 2022, c. 22, s. 288.

77.0.1. The part of the pension attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, paid out of the employees' contribution fund, is indexed on 1 January following the receipt by the Minister of the report of the independent actuary or of the actuarial valuation update referred to in the first paragraph of section 174 by one half of the rate of increase in the Pension Index determined in the Act respecting the Québec Pension Plan (chapter R-9) instead of being indexed in accordance with section 77 if

(1) the rate thus obtained is more advantageous;

(2) the actuarial valuation, the validity of whose assumptions has been confirmed by an independent actuary, or the actuarial valuation update shows a surplus that exceeds 20% of the actuarial value of the benefits payable out of the employees' contribution fund; and

(3) the part of the surplus that exceeds that 20% allows the financing of the additional cost of the indexation.

For the purposes of the first paragraph,

(1) “surplus” means any amount by which the actuarial value of the members’ fund, within the meaning of the actuarial valuation, exceeds the actuarial value of the benefits accrued on the date of the valuation and payable out of the fund, as determined by that actuarial valuation or the update, as the case may be;

(2) “additional cost” means the value, established on 31 December of the year preceding the year during which the indexation applies, which corresponds to the difference between the actuarial value of the part of the pension referred to in the first paragraph that would be payable if it were indexed in accordance with the first paragraph and its actuarial value if it were indexed in accordance with subparagraph 2 of the first paragraph of section 77.

2011, c. 24, s. 4.

77.0.2. If the indexation provided for in the first paragraph of section 77.0.1 applies, the Government may, not later than 1 July of the year during which the indexation applies, decide to index in accordance with that section the part of the pension referred to in that paragraph but payable out of the employers’ contributory fund at the Caisse de dépôt et placement du Québec or, if that fund is exhausted, first out of the funds capitalized in accordance with section 32 and after that, out of the Consolidated Revenue Fund.

If the Government decides to index the part of the pension credited through government contributions under the first paragraph, the part of the pension attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, paid out of the Consolidated Revenue Fund under the third paragraph of section 130, is indexed by one half of the rate of increase in the Pension Index determined in the Act respecting the Québec Pension Plan (chapter R-9).

2011, c. 24, s. 4.

77.1. *(Replaced).*

1982, c. 33, s. 8; 1982, c. 51, s. 26; 1983, c. 24, s. 1.

78. The first indexing of a pension, except a deferred annuity, is made proportionately

(1) to the number of days for which the pension 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;

(2) in the case of a pension granted to the spouse where the employee qualified for a pension at the time of their death, to the number of days for which the pension was or would have been paid during the year of the death, in relation to the total number of days in that year.

In the case of a deferred annuity, the adjustment on 1 January following the date on which the employee reaches 65 years of age is made proportionately to the number of days for which the pension was paid or would have been paid in the year in which the employee retired in relation to the total number of days in that year.

1977, c. 21, s. 25; 1982, c. 51, s. 27; 1983, c. 24, s. 1; 1990, c. 87, s. 52; 1997, c. 50, s. 31; 2022, c. 22, s. 288.

79. Retraite Québec, upon the application of a beneficiary other than a beneficiary contemplated in section 60, may, at any time after the pension becomes payable, make cash payment of the actuarial value, established in accordance with the actuarial assumptions and methods determined by regulation, of all benefits under the plan if the aggregate amount of the benefits does not exceed \$811 annually.

The amount of \$811 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), indexed annually by the rate of increase of the Pension Index established by the said Act.

1973, c. 12, s. 69; 1974, c. 9, s. 16; 1982, c. 51, s. 27; 1983, c. 24, s. 1; 1986, c. 44, s. 72; 1990, c. 87, s. 53; 2015, c. 20, s. 61.

CHAPTER V

OTHER BENEFITS

1983, c. 24, s. 1.

DIVISION I

BENEFITS PAYABLE UNDER A SUPPLEMENTAL PENSION PLAN

1983, c. 24, s. 1.

80. Retraite Québec shall pay the pensions and the deferred annuities of persons who, upon the transfer of funds made following the poll held under section 6, were no longer members of a supplemental pension plan with an employer contemplated by this plan, if the funds for payment of the pensions are also transferred.

In the case where the supplemental pension plan is a plan to which the Government is not a signatory and entails an initial unfunded liability or an experience deficiency or both such liability and deficiency which is or are not amortized by a valid claim corresponding to the sums required to eliminate such liability and deficiency, the benefits shall be reduced, according to the order of priorities determined by regulation, to obtain full capitalization of such supplemental pension plan.

1973, c. 12, s. 70; 1977, c. 21, s. 26; 1982, c. 51, s. 28; 1983, c. 24, s. 1; 1985, c. 18, s. 12; 1987, c. 47, s. 34; 2015, c. 20, s. 61.

80.1. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

80.2. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

80.3. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

80.4. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

80.5. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

80.6. *(Replaced).*

1982, c. 51, s. 28; 1983, c. 24, s. 1.

81. The person who, upon the transfer of funds made following the poll held under section 6, was no longer a member of a supplemental pension plan with an employer contemplated by this plan, is entitled

(1) either to the reimbursement of his contributions with interest if thus entitled under the plan, if the person is under 65 years of age and if the funds are transferred;

(2) or to a pension credit in accordance with section 101 if the funds are transferred.

Contributions bear interest, for the period prior to the transfer of funds, at the rate determined by the supplemental pension plan.

1973, c. 12, s. 71; 1976, c. 51, s. 10; 1977, c. 5, s. 14; 1977, c. 21, s. 27; 1980, c. 18, s. 8; 1980, c. 11, s. 81; 1983, c. 24, s. 1; 1987, c. 47, s. 35.

82. Retraite Québec shall pay the pensions according to the terms and conditions set out in the supplemental pension plan, but in the manner provided in section 148.

1973, c. 12, s. 72; 1976, c. 51, s. 11; 1977, c. 5, s. 14; 1977, c. 21, s. 28; 1980, c. 18, s. 9; 1980, c. 11, s. 82; 1983, c. 24, s. 1; 1987, c. 47, s. 36; 2015, c. 20, s. 61.

83. *(Repealed).*

1973, c. 12, s. 73; 1983, c. 24, s. 1; 1988, c. 82, s. 31; 2001, c. 31, s. 288; 2007, c. 43, s. 69.

DIVISION II

SPECIAL BENEFITS

1983, c. 24, s. 1.

84. The pension granted pursuant to section 106 of this Act as it read before 1 July 1983 is paid to the pensioner for life.

The spouse or, where there is no spouse, the successors of a deceased pensioner are entitled to receive, until the first day of the month following the death of the pensioner, the pension pertaining to the month of death that he would have received or would otherwise have received.

1973, c. 12, s. 74; 1977, c. 21, s. 29; 1980, c. 18, s. 10; 1983, c. 24, s. 1; 1987, c. 47, s. 37; 1994, c. 20, s. 11; 1995, c. 46, s. 31; 1999, c. 73, s. 4.

84.1. *(Replaced).*

1982, c. 51, s. 29; 1983, c. 24, s. 1.

85. Sections 91 to 93 do not apply in the case provided for in section 84.

1973, c. 12, s. 75; 1982, c. 51, s. 30; 1983, c. 24, s. 1; 1988, c. 82, s. 32; 2007, c. 43, s. 70.

CHAPTER V.1

SPECIAL MEASURES

1987, c. 47, s. 38.

DIVISION I

MATERNITY LEAVE OR PERSONAL LEAVE IN CONNECTION WITH PREGNANCY OR DELIVERY

1987, c. 47, s. 38; 2022, c. 22, s. 287.

85.1. Every employee who was granted a maternity leave or personal leave in connection with pregnancy or delivery while the employee was a member of the pension fund of officers of education established by Part VIII of the Education Act (R.S.Q. 1964, c. 235) or while the employee was a teacher within the meaning of the Teachers Pension Plan may be credited, without contributions and up to 90 contributory days, for pension purposes under this plan, with the days of such leave which was in progress on 1 July 1965 or which began

after that date but ended before 1 July 1976, provided the 90-day period allows the employee to complete 95% or more of the school year in which the employee was granted the leave.

Every employee who was granted a maternity leave or personal leave in connection with pregnancy or delivery may be credited, without contributions and up to 120 contributory days, for pension purposes under this plan, with the days of such leave which was in progress on 1 July 1976 or which began after that date but ended before 1 July 1983.

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

The sums paid by the employee to redeem the maternity leave or personal leave in connection with pregnancy or delivery pursuant to the provisions relating to the redemption of period of absence without pay are reimbursed without interest if the period of absence was redeemed while the Teachers Pension Plan or the Civil Service Superannuation Plan was applicable to the employee and the sums paid by the employee are reimbursed with interest if the period of absence was redeemed while this plan was applicable to the employee. In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid. However, if the period redeemed in respect of a maternity leave or personal leave in connection with pregnancy or deliver which ended before 1 July 1976 exceeds 100 days, the leave cannot be credited without contributions and the sums paid by the employee cannot be reimbursed. If the period redeemed in respect of such leave in progress on 1 July 1976, or which began after that date, exceeds the period credited pursuant to this section, the balance of the redeemed period remains credited to the account of the employee even if it is less than 30 days.

1982, c. 51, s. 30; 1983, c. 24, s. 1; 1987, c. 47, s. 38; 1990, c. 87, s. 54; 1991, c. 14, s. 16; 2002, c. 30, s. 73; 2004, c. 39, s. 115; 2007, c. 43, s. 71; 2015, c. 20, s. 61; 2022, c. 22, ss. 287 and 288.

85.2. That part of the pension attributable to service credited pursuant to section 85.1, if the service is credited for a year credited to the employee pursuant to section 85.3, is increased annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), by the excess of the rate of increase in the Pension Index determined under that Act over 3%. Section 78 applies to the increase. In all other cases, sections 77 and 78 apply, as well as sections 77.0.1 and 77.0.2, where applicable.

Section 99 and the last paragraph of section 130 apply in respect of service credited under this division as regards an employee who was granted a maternity leave or personal leave in connection with pregnancy or delivery while the employee was a member of the pension fund of officers of education established under Part VIII of the Education Act (R.S.Q. 1964, c. 235) or while the employee was a teacher within the meaning of the Teachers Pension Plan.

1982, c. 51, s. 30; 1983, c. 24, s. 1; 1987, c. 47, s. 38; 1991, c. 14, s. 17; 1991, c. 77, s. 49; 2011, c. 24, s. 5; 2022, c. 22, ss. 287 and 288.

DIVISION II

YEARS REIMBURSED BY REASON OF MARRIAGE, MATERNITY, PREGNANCY OR DELIVERY, OR ADOPTION

1987, c. 47, s. 38; 2022, c. 22, s. 257.

85.3. Any employee who while a member of the pension fund of officers of education established by Part VIII of the Education Act (R.S.Q. 1964, c. 235) or while a teacher within the meaning of the Teachers Pension Plan ceased to participate in the pension plan by reason of marriage, maternity, pregnancy or delivery, or adoption if, in the latter case, the adoption was subsequently recognized for legal purposes by a judgment, may be credited, for pension purposes under this plan with all or part of the years of teaching prior to 1 January 1968 for which the employee obtained a reimbursement of contributions, if the marriage, maternity, pregnancy or delivery, or adoption occurred in the 12 months preceding or in the 24 months following the date on which the employee ceased to participate in the plan.

To be credited with such years and parts of a year, the employee must pay the sum of \$1,000 per year. That amount must be increased by an amount equal to 1.65% of the employee's basic pensionable salary, without taking the limit provided for in section 18.1 into account, computed on an annual basis, on the date of receipt of the employee's application. If however, the employee held part-time employment on that date, the basic pensionable salary which must be used is the salary the employee would have received if the employee had held that employment full time.

Any pension credit that may have been granted in respect of any or several of those years or parts of a year, or, in the case of an employee who is a member of the Pension Plan of Management Personnel and to whom section 3.2 applies, in respect of any or several years or parts of a year credited under section 130 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), is cancelled, and any sum paid to cover the cost thereof is reimbursed with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

The amount required for those years to be credited is payable either in a lump sum or by instalments spread over the period and payable at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of the employee's accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received, computed from the date on which the redemption proposal made by Retraite Québec expires.

1982, c. 51, s. 30; 1983, c. 24, s. 1; 1987, c. 47, s. 38; 1987, c. 107, s. 184; 1988, c. 82, s. 33; 1990, c. 87, s. 55; 2001, c. 31, s. 289; 2002, c. 30, s. 48; 2004, c. 39, s. 116; 2015, c. 20, s. 61; 2016, c. 14, s. 14; 2022, c. 22, s. 258.

85.4. The sum of \$1,000 contemplated in the second paragraph of section 85.3 shall be adjusted, on 31 December of each year, at the interest rate determined in Schedule VI and in force on that date.

1987, c. 47, s. 38; 2004, c. 39, s. 117.

85.5. The part of the pension attributable to service credited pursuant to section 85.3 is increased annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), by the excess of the rate of increase in the Pension Index determined under that Act over 3%. Section 78 applies to the increase.

The second paragraph of section 55, section 99 and the third paragraph of section 130 apply in respect of service credited under this division. The sums collected under section 85.3 are paid into the Consolidated Revenue Fund.

1987, c. 47, s. 38; 1987, c. 107, s. 185; 1991, c. 77, s. 50.

DIVISION II.1

PROGRESSIVE RETIREMENT

1990, c. 32, s. 8.

85.5.1. This division applies to every employee, except a seasonal or casual employee, who has not already availed themselves of it and who, within the scope of an agreement with their employer, agrees to a reduction of their working time for a period of one to five years, providing the employee retires at the end of that period. However, the employee's working time may not be less than 40% of the regular service of a full-time employee in such employment.

Before the employee may avail themselves of this division, the employee shall ascertain from Retraite Québec that the employee is likely to be eligible for a pension on the date proposed for the end of the agreement. For this purpose, Retraite Québec shall estimate the years or parts of a year of service credited to the employee at the end of the agreement. Any change to the date fixed for the beginning or the end of the agreement must be accepted by Retraite Québec before being made.

However, if at the end of the agreement the number of years or parts of a year of service credited to the employee is less than the number estimated by Retraite Québec, or if at the end of the agreement the employee is not eligible for their pension, or if the agreement is suspended due to circumstances determined by regulation, the agreement is extended, even where this causes the period to exceed five years, until the date on which the number of years or parts of a year of service credited to the employee is equal to the estimate made by Retraite Québec in the first case and, in the other cases, until the date on which the employee becomes eligible for their pension.

A person who has availed themselves of Division IV of Chapter V of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is deemed to have previously availed themselves of this division, and the agreement entered into with the person's employer shall continue to apply as if it had been entered into under this division.

1990, c. 32, s. 8; 1991, c. 77, s. 51; 1995, c. 70, s. 31; 2001, c. 31, s. 290; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

85.5.2. The employer shall make a deduction from the pensionable salary paid to the employee equal to the deduction he would have made if the employee had not availed themselves of this division.

If the employee is eligible for salary insurance benefits, the exemption from contributions provided for in section 21 is the exemption to which the employee would have been entitled if the employee had not availed themselves of this division.

1990, c. 32, s. 8; 2004, c. 39, s. 118; 2022, c. 22, s. 288.

85.5.3. For the purposes of this plan and Title IV, the pensionable salary for the years or parts of a year covered by the agreement is the salary the employee would have received or, for a period in respect of which salary insurance benefits apply, the salary which the employee would have been entitled to receive if the employee had not availed themselves of this division. However, for the purposes of a pension, for years subsequent to 2009, the annualized pensionable salary for the years covered by the agreement is the salary that would have been determined for the employee if the employee had not availed themselves of this division. The service credited is the service which would have been credited to the employee if the employee had not availed themselves of this division.

1990, c. 32, s. 8; 2008, c. 25, s. 14; 2022, c. 22, s. 288.

85.5.4. If the agreement becomes null or terminates due to circumstances which, in each case, are determined by regulation, the pensionable salary, the annualized pensionable salary, the service credited and the contributions are determined, for each circumstance, in the manner prescribed by regulation.

The regulation may prescribe the terms and conditions on which an employee may be credited with service not recognized by reason of any such circumstance.

1990, c. 32, s. 8; 2008, c. 25, s. 15.

85.5.5. The regulations under this division may have effect 12 months or less before they are made.

1991, c. 77, s. 52.

DIVISION III

EARLY RETIREMENT

1987, c. 47, s. 38.

85.6. This division applies to every employee who satisfies the following requirements:

- (1) the employee is less than 65 years of age;
- (2) the employee is 62 years of age or over and has two years of service for purposes of eligibility for the pension;
- (3) the employee was a member of this plan on 31 December 1986;
- (4) the employee has never availed or is not availing themselves of the early retirement measures under Chapter III of Title IV of this Act, including special provisions included in Chapter I of Title IV.1 of the said Act, or under subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12);
- (5) the employee retired not later than 1 July 1990.

This division applies also to every employee whose pension has become payable under this plan between 31 March 1987 and 23 June 1987, if, on the day preceding the day on which the employee retired, the employee was a disabled person or in pre-retirement within the meaning of the conditions of employment applicable to the employee.

Any employee who was a member of this plan on 31 December 1988 and who retires after 29 June 1990 may avail themselves of this division if the employee satisfies the requirements of paragraphs 1, 2 and 4 of the first paragraph.

1987, c. 47, s. 38; 1990, c. 32, s. 9; 1990, c. 87, s. 56; 2022, c. 22, s. 288.

85.7. An employee who retires may, if the employee is entitled to an actuarially reduced pension, obtain that an amount equal to the actuarial reduction be added to the amount of the pension that is payable to the employee.

The amount added to the pension under the first paragraph is considered to be a benefit acquired after 30 June 1982. However, section 38 or, as the case may be, section 85.15 does not apply to the increased pension.

1987, c. 47, s. 38; 1992, c. 62, s. 12; 2022, c. 22, s. 288.

85.8. *(Repealed).*

1987, c. 47, s. 38; 1990, c. 32, s. 10; 1992, c. 62, s. 13.

85.9. The employee is entitled to any pension credit acquired without actuarial reduction.

The employee, upon retirement, or a pensioner contemplated in the second paragraph of section 85.6, upon availing themselves of this division, may also avail themselves of the measure provided in Chapter IV of Title IV of this Act but only in respect of the annual amount of the old age security pension even if no agreement to that effect has been entered into with their employer and even if the employee does not have 35 years of credited service for the purposes of the computation of their pension. However, the reduction provided for in section 205 may apply to the amount added under section 85.7.

1987, c. 47, s. 38; 1992, c. 62, s. 14; 2022, c. 22, s. 288.

85.10. The amount added under the first paragraph of section 85.7 is indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), by the excess of the rate of increase of the Pension Index over 3%.

However, the first adjustment of this amount is made in the same proportion as the first adjustment of the regular pension established in accordance with section 78.

1987, c. 47, s. 38; 1992, c. 62, s. 15.

85.11. *(Repealed).*

1987, c. 47, s. 38; 1992, c. 62, s. 16.

85.12. *(Repealed).*

1987, c. 47, s. 38; 1987, c. 107, s. 186; 1990, c. 87, s. 105; 1992, c. 62, s. 17; 1997, c. 50, s. 32; 2001, c. 31, s. 291; 2004, c. 39, s. 119; 2007, c. 43, s. 72.

85.13. If the employee dies before the date on which their pension becomes payable, the pension granted to the spouse under section 43 or, where applicable, under section 43.1 is computed without taking into account the amount provided for in section 85.7.

1987, c. 47, s. 38; 1990, c. 87, s. 57; 1992, c. 62, s. 18; 2022, c. 22, s. 288.

DIVISION IV

TEMPORARY CRITERIA OF ELIGIBILITY FOR A PENSION

1987, c. 47, s. 38.

85.14. Notwithstanding section 33, from 1 July 1987, a pension shall be granted to an employee

- (1) who has attained normal retirement age, that is 65 years of age;
- (2) who has 35 or more years of service;
- (3) who has 10 or more years of service and who is 62 years of age or over;
- (4) who has, in years of age and years of service, a combined total of 90 or more;
- (5) who has attained 60 years of age.

The employee is required to be a member of the plan at the time the employee retires under any of the criteria listed above.

1987, c. 47, s. 38; 2022, c. 22, s. 288.

85.14.1. Notwithstanding section 33.1, a pension shall also be granted to an employee who ceases to be a member of the plan when the employee is at least 55 years of age and who is not otherwise eligible for a pension, if the employee applies therefor not later than 180 days after the date on which the plan ceased to apply to the employee.

If the employee dies, the employee is deemed to be eligible for a pension for the purposes of sections 43 and 46 to 46.2. The same applies where the employee's death occurs within 180 days after the date on which the plan ceased to apply to the employee, even where the employee did not apply therefor.

1993, c. 41, s. 14; 2022, c. 22, s. 288.

85.15. Notwithstanding the first paragraph of section 38, from 1 July 1987, in the cases described in subparagraphs 4 and 5 of the first paragraph of section 85.14, the employee's pension is reduced for its duration by 0.5% per month, computed for each month comprised between the date on which the pension is granted and

(1) the nearest date on which the pension would otherwise have been granted to the employee under subparagraph 2 or 5 of the first paragraph of the said section, in the case referred to in subparagraph 4 of the first paragraph of the said section; or

(2) the nearest date on which the pension would otherwise have been granted to the employee under subparagraph 1, 3 or 4 of the first paragraph of the said section, in the case described in subparagraph 5 of the first paragraph of the said section.

In the case referred to in section 85.14.1, the pension is reduced, for its duration, by 0.5% per month, computed for each month between the date on which the pension is granted and the nearest date on which a pension would otherwise have been granted to the employee without actuarial reduction under this division or, where applicable, Chapter I.1 of Title IV.1.

1987, c. 47, s. 38; 1988, c. 82, s. 34; 1993, c. 41, s. 15; 2022, c. 22, s. 288.

85.16. *(Repealed).*

1987, c. 47, s. 38; 1987, c. 107, s. 187; 1990, c. 87, s. 105; 1997, c. 50, s. 33; 2001, c. 31, s. 292; 2004, c. 39, s. 120; 2007, c. 43, s. 72.

DIVISION V

APPLICATION, ACTUARIAL VALUATIONS AND FUNDING

1987, c. 47, s. 38.

85.17. Except with respect to a person who has availed himself of them, Divisions III and IV have effect until 1 September 1992. However, following the valuation prepared under section 85.19, and after Retraite Québec has consulted the pension committee, the Government may determine the date until which Division IV may continue to apply.

To be entitled to avail himself of the measures provided in Divisions III and IV, an employee must, subject to subparagraph 5 of the first paragraph of section 85.6, apply therefor, retire and cease to be an employee within the meaning of the plan before such divisions cease to have effect. Furthermore, to be entitled to avail himself of the measures provided in Division III, a pensioner described in the second paragraph of section 85.6 must apply therefor before that division ceases to have effect.

1987, c. 47, s. 38; 1988, c. 82, s. 35; 1989, c. 76, s. 2; 1990, c. 32, s. 11; 1991, c. 77, s. 53; 2006, c. 49, s. 126; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

85.18. The actuarial value of the benefits resulting from the measures provided in Division III, except the value resulting from benefits under section 85.9, and the actuarial value of the benefits resulting from the measures provided in Division IV, to the extent that it introduces, for the purposes of eligibility for and computation of any pension, the criterion of 35 years of service, shall be funded by the aggregate of the amounts obtained under the following subparagraphs 1, 2 and 3:

(1) the amount equal to the difference between the amounts provided for in the following paragraphs:

(a) the amount of the contributions paid by the employees and the contributory amounts of the employers during the period between 1 January 1987 and 31 December 1989;

(b) the amount of the contributions that would, during the same period, have been paid by the employees and the contributory amounts of the employers on the basis of the result of the actuarial valuation of this plan as of 31 December 1984 if the Government had, from 1 January 1987 and in accordance with section 177, revised the rate of contribution and if that rate had taken into account the introduction, for the purposes of eligibility for and computation of any pension, of the criterion of 62 years of age and 10 years of service;

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

(a) the amount of the contributions paid by the employees and the contributory amounts of the employers during the period between 1 January 1990 and 31 December 1990;

(b) the amount of the contributions that would, during the same period, have been paid by the employees and the contributory amounts of the employers on the basis of the result of the actuarial valuation of this plan as of 31 December 1987 if the Government had, from 1 January 1990 and in accordance with section 177, revised the rate of contribution;

(3) the amount equivalent to 3.27% of the contributions paid by the employees for the period between 1 January 1991 and 31 December 1991 and drawn in equal parts from the contributions of the employees and the contributory amounts of the employers for the same period.

The Commission shall transfer annually, with interest, for the period between 1 January 1987 and 31 December 1989, from the employers' contributory fund at the Caisse de dépôt et placement du Québec to the employees' contribution funds at the Caisse, one half of the difference between the amount of the contributions paid by the employees as established under paragraph *b* of subparagraph 1 of the first paragraph and the amount of the contributory amounts paid by the employers as established under the said paragraph *b*.

The Commission shall transfer annually, with interest, for the period between 1 January 1990 and 31 December 1992, from the employers' contributory fund at the Caisse de dépôt et placement du Québec to the employees' contribution funds at the Caisse, one half of the difference between the amount of the contributions paid by the employees and the amount of the contributory amounts of the employers established under the actuarial valuation of the plan as of 31 December 1987.

The Commission shall also, on 31 March each year and following the application of the temporary criteria of eligibility for a pension prescribed in Division IV of this chapter, transfer with interest

(1) from the employers' contributory fund at the Caisse de dépôt et placement du Québec and from the employees' contribution funds at the Caisse to the Consolidated Revenue Fund, an amount taken equally from the employers' fund and the employees' fund corresponding to the actuarial value of the reduction which, were it not for the application of the said division, would otherwise have been applicable to that part of the pension pertaining to the years or parts of years of service relating to the Teachers Pension Plan or the Civil Service Superannuation Plan which have been transferred to this plan;

(2) from the employees' contribution funds at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse, an amount equal to 1/12 of the actuarial value of the reduction which, were it not for the application of the said division, would otherwise have been applicable to that part of

the pension pertaining to the years or parts of years of service credited to this plan before 1 July 1982 which were not transferred from the Teachers Pension Plan or the Civil Service Superannuation Plan.

1987, c. 47, s. 38; 1990, c. 32, s. 12; 1990, c. 87, s. 58; 1992, c. 62, s. 19.

85.19. Not later than 1 January 1992, the Commission shall cause to be prepared by the actuaries it designates the valuation of the actuarial value of the benefits provided for in section 85.18 and of the sums intended for their funding. The premium paid or payable by the employer in relation, as the case may be, to persons who have availed themselves of any of the measures provided in Division III and who continue to be covered by the basic health insurance plan in accordance with the conditions of employment applicable to them must be added to the actuarial value of such benefits.

1987, c. 47, s. 38; 1990, c. 32, s. 13.

85.19.1. The Commission shall, on the dates fixed by the Government, transfer, with interest, from the employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse, an amount equivalent to one-half of the premium paid or payable by the employer in relation to persons who, having availed themselves of the measures financed out of the amounts obtained under section 85.18, continue to be covered by the basic health insurance plan in accordance with the conditions of employment applicable to them. In addition, the Government may determine any amount of contribution from which it may be exempted as compensation for the sums it has taken out of the Consolidated Revenue Fund to pay such a premium.

1993, c. 41, s. 16.

85.20. The actuarial value of the benefits resulting from the measures provided in Division III, except that resulting from any benefits under the first paragraph of section 85.9, and the actuarial value of the benefits resulting from the measures provided in Division IV, to the extent that they introduce, for the purposes of eligibility for and computation of any pension, the criterion of 35 years of service, and the sums intended for their funding are not taken into account in determining the rate of contribution following the actuarial valuation prepared under section 174 as of 31 December 1990. They must, however, be taken into account in determining that rate following subsequent actuarial valuations prepared under the said section.

1987, c. 47, s. 38; 1990, c. 32, s. 14; 1991, c. 14, s. 18; 2006, c. 55, s. 22.

85.21. Sections 85.18, 85.19, 85.19.1 and 85.20 apply only in respect of the contributions of unionized employees, the contributory amounts of their employers and the actuarial valuations produced in respect of such employees.

1990, c. 87, s. 59; 1993, c. 41, s. 17; 2006, c. 55, s. 23.

CHAPTER V.2

TEMPORARY MEASURES FOR EMPLOYEES WHO MAY BE UNIONIZED

1997, c. 7, s. 28.

DIVISION I

APPLICABILITY AND MISCELLANEOUS PROVISIONS

1997, c. 7, s. 28.

85.22. This chapter applies to every employee who may be unionized whose application to that effect is received by the Commission on or before 11 July 1997 and who

- (1) on 31 December 1996 was a member of this plan as an employee who may be unionized;

(2) has never availed or is not availing themselves of the temporary criterion of eligibility for a pension of 35 years of service provided for in Division IV of Chapter V.1 of Title I, of the measures respecting early retirement provided for in Division III of Chapter V.1 of Title I, in Chapter III of Title IV including the special application provisions which are or were applicable under Title IV.1, or in subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), of the measures provided for in the Act respecting the payment of a retirement allowance and other benefits and amending the Act respecting the Government and Public Employees Retirement Plan (1992, chapter 62) or of special measures enacted pursuant to Title IV.2 and designed to compensate, in whole or in part, the actuarial reduction of pension benefits;

(3) has not, before 19 December 1996, entered into an agreement with their employer within the scope of measures designed to reduce personnel or of any other measure designed to promote retirement or, where applicable, waives such an agreement entered into after 18 December 1996 within the scope of measures in force before that date;

(4) retires and ceases to be covered by this plan before 3 July 1997.

1997, c. 7, s. 28; 1997, c. 50, s. 34; 2022, c. 22, s. 288.

85.23. An employee who meets the requirements of subparagraphs 1 to 3 of the first paragraph of section 85.22 and who is eligible for a pension under this chapter before 2 July 1997 may cease to participate in the plan, retire and avail themselves of the provisions of that chapter not later than 2 July 1997 or if the employee has sent to the Commission, within 30 days from the date of receipt of a statement of their benefits under the plan sent by the Commission for the application of the measures provided for in this chapter, an application for an estimate of their pension, at the end of a 30-day period after the date of receipt of an estimate of their pension made by the Commission, whichever is later.

The Government may, by regulation, determine in what cases and subject to what terms and conditions an employee may avail themselves of the provisions of this chapter on a date subsequent to 2 July 1997.

1997, c. 7, s. 28; 1997, c. 50, s. 35; 2022, c. 22, s. 288.

85.24. The measures provided for in this chapter, except in respect of a person who has availed himself thereof, apply until 2 July 1997, subject to the provisions of this division.

1997, c. 7, s. 28.

DIVISION II

TEMPORARY CRITERIA OF ELIGIBILITY FOR A PENSION

1997, c. 7, s. 28.

85.25. Notwithstanding section 33, a pension shall be granted to every employee who may be unionized and who

(1) has, in years of age and years of service, a combined total of 80 or more, if the employee is at least 50 years of age;

(2) has attained 60 years of age;

(3) has at least 10 years of service and is 50 years of age or over;

(4) has attained 55 years of age.

The employee is required to be a member of the plan at the time the employee retires under any of the criteria listed above.

1997, c. 7, s. 28; 2022, c. 22, s. 288.

85.26. In the cases described in subparagraphs 3 and 4 of the first paragraph of section 85.25, the employee's pension is reduced for its duration by 1/4 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would otherwise have been granted to the employee without actuarial reduction under subparagraph 1 or 2 of the first paragraph of that section.

1997, c. 7, s. 28; 2022, c. 22, s. 288.

DIVISION III

ADDITIONAL BENEFITS

1997, c. 7, s. 28.

85.27. The amount of the employee's pension is increased by an amount of pension equal to 1.1% of the average pensionable salary used in computing the employee's pension for each year of service the employee had credited under this plan and for which the employee obtained a paid-up annuity certificate or for which pension credit is or would be granted to the employee and, in the case of an employee, for each part of a year that has been credited to that employee under section 221.1 solely for purposes of eligibility for a pension under this plan. However, the number of years of service considered for the purpose of that increase may not be greater than the amount by which 35 exceeds the number of years of service used in computing the pension.

The amount granted pursuant to the first paragraph for each of those years shall be granted only within the limits authorized under the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), taking into account the amount of the paid-up annuity or pension credit to which the employee is entitled for the year concerned. Where applicable, the amount granted pursuant to the first paragraph shall be reduced to comply with that ceiling.

1997, c. 7, s. 28; 1997, c. 50, s. 36; 2022, c. 22, s. 288.

85.28. An employee who is under 65 years of age is also entitled to have a pension amount of \$230 added to the amount of their pension for each of the years considered pursuant to the first paragraph of section 85.27. The amount is payable until the end of the month in which the pensioner attains 65 years of age.

1997, c. 7, s. 28; 2022, c. 22, s. 288.

85.29. Section 85.26 applies in respect of any pension amounts added under the first paragraph of section 85.27 and section 85.28.

1997, c. 7, s. 28.

85.30. The pension amounts added under the first paragraph of section 85.27 and section 85.28 shall be considered to be benefits acquired after 30 June 1982.

1997, c. 7, s. 28.

85.31. The reduction of 2% referred to in section 43.1 does not apply to the pension amount added under section 85.28 and the pension granted to the spouse, in the case of death of the pensioner, shall be computed without reference to that amount.

1997, c. 7, s. 28.

85.32. If an employee who could have availed themselves of the measures provided for by this chapter dies before the measures cease to apply in their respect, the spouse's pension shall be computed as if that employee had retired on the day of their death.

If the employee referred to in the first paragraph dies while the employee is under 55 years of age, their spouse is entitled to receive, in lieu of the pension the spouse would have been entitled to receive under that paragraph, the amount computed pursuant to section 46.1, without reference to the benefits provided for in this chapter.

1997, c. 7, s. 28; 1997, c. 50, s. 37; 2022, c. 22, s. 288.

DIVISION IV

FUNDING OF MEASURES AND ACTUARIAL VALUATION

1997, c. 7, s. 28.

85.33. The Comité de retraite referred to in section 164 must request the Commission to cause to be prepared on or before 31 October 1998 by the actuaries it designates the valuation of additional actuarial commitments arising out of the introduction of the temporary criteria of eligibility for a pension provided for in Division II and of the actuarial reductions which will not be made pursuant to that division, and the valuation of the actuarial value of the additional benefits under Division III. The total amount paid in connection with departure incentives in respect of persons who retired during the period in which the following measures applied must be added to the actuarial value of the commitments and benefits:

(1) the measures provided for in this chapter, in Division VII of Chapter IV of the Act respecting the Teachers Pension Plan (chapter R-11), in Division II.2 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) or in Division III.2 of Chapter V of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1);

(2) the measures enacted under section 10 or 10.0.1 of this Act that are similar to those referred to in subparagraph 1.

The amount of the additional budget allotted to the Commission for the administration of the measures referred to in subparagraphs 1 and 2 of the first paragraph and for the costs arising from the financial services the Commission provides to the persons concerned by the measures must also be added to the actuarial value of the commitments and benefits.

The persons referred to in the first paragraph are persons who would be employees who may be unionized within the meaning of this Act on 31 December 1996 and at the time they cease to participate in their pension plan.

1997, c. 7, s. 28; 1997, c. 50, s. 38.

85.34. The sum of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 85.33 and of the value of the additional actuarial commitments referred to in section 66.7 of the Act respecting the Teachers Pension Plan (chapter R-11), in section 99.28 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) and in section 35.8 of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1), in respect, in the latter three cases, of persons who would be employees who may be unionized within the meaning of this Act on 31 December 1996 and at the time they cease to participate in their pension plan, shall be shared equally between employees and employers.

The Commission shall transfer, after production of the actuarial valuations referred to in section 85.33, in section 66.7 of the Act respecting the Teachers Pension Plan, in section 99.28 of the Act respecting the Civil Service Superannuation Plan and in section 35.8 of the Act respecting the Pension Plan of Certain Teachers, from the contribution fund of the employees who may be unionized at the Caisse de dépôt et placement du

Québec to the employers' contributory fund at the Caisse, the amount resulting from the difference between the amounts obtained pursuant to the following subparagraphs 1 and 2:

(1) one-half of the sum referred to in the first paragraph, up to the sum of \$800,000,000 established at 31 December 1996;

(2) the portion of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 85.33 that is borne by the contribution fund of the employees who may be unionized of the Government and Public Employees Retirement Plan at the Caisse de dépôt et placement du Québec.

If the amount determined under subparagraph 2 of the second paragraph is greater than the sum of \$800,000,000 referred to in subparagraph 1 thereof, the Commission shall transfer the excess amount from the employers' contributory fund at the Caisse to the contribution fund of the employees who may be unionized referred to in that paragraph.

1997, c. 7, s. 28; 1997, c. 50, s. 39.

CHAPTER VI

TRANSFER AND PURCHASE OF SERVICE

1983, c. 24, s. 1.

DIVISION I

PAST SERVICE OF AN EMPLOYEE WHO WAS NOT A MEMBER OF A RETIREMENT PLAN

1983, c. 24, s. 1; 1987, c. 47, s. 39.

85.35. This division applies to an employee in respect of a pension credit the employee obtained under this division after filing an application for the redemption of prior service received by the Commission before 1 July 2011.

2010, c. 29, s. 11; 2011, c. 24, s. 6.

86. An employee who, before this plan or the Pension Plan of Management Personnel if, in the latter case, section 3.2 applies became applicable to the employee, was not a member of a retirement plan is entitled to a pension credit computed in relation to all or part of their years of past service

(1) if the employee held an employment with a body contemplated by this plan or which, in the opinion of the Commission, would have been had it not ceased to exist;

(2) if on 1 July 1973 their name was entered on a list of eligible persons of a sectorial or intersectorial employment office provided for by a collective agreement, or if the employee begins to contribute to this plan or the Pension Plan of Management Personnel.

The Government may determine, by regulation, the number of years or parts of years of past service as a remunerated trainee that may be credited to an employee who belongs to a category determined by the regulation, in particular, according to their employer, subject to the rules, terms and conditions prescribed by the regulation; such number may vary according to the category.

However, the total number of years or parts of years of past service that may be credited to an employee under the first and second paragraphs shall not exceed 15 years and those for which a pension or deferred pension is payable under a pension plan shall not be credited.

1973, c. 12, s. 76; 1977, c. 21, s. 30; 1982, c. 33, s. 9; 1983, c. 24, s. 1; 1987, c. 47, s. 40; 1990, c. 32, s. 15; 1992, c. 39, s. 33; 1994, c. 20, s. 12; 1995, c. 46, s. 11; 1995, c. 70, s. 32; 1997, c. 50, s. 40; 1999, c. 73, s. 5; 2000, c. 32, s. 17; 2001, c. 31, s. 293; 2004, c. 39, s. 121; 2022, c. 22, s. 288.

87. *(Repealed).*

1973, c. 12, s. 77; 1974, c. 9, s. 17; 1977, c. 21, s. 31; 1982, c. 33, s. 10; 1982, c. 51, s. 31; 1983, c. 24, s. 1; 1987, c. 47, s. 41; 1990, c. 32, s. 16; 1992, c. 39, s. 34; 1994, c. 20, s. 13; 1995, c. 46, s. 12; 1995, c. 70, s. 33; 1999, c. 73, s. 6; 2000, c. 32, s. 18.

88. The pension credit is equal, for each year of service, to 2% of the annual pensionable salary of the employee as of 1 July 1973 or if the employee has no pensionable salary on that date, the employee's pensionable salary on the nearest subsequent date on which the employee began to contribute to this plan. If section 3.2 applies to the employee and if the employee, before becoming a member of the Pension Plan of Management Personnel, held pensionable employment under this plan, the annual pensionable salary attached to that employment must be withheld.

For each year of service, the pension credit is reduced by 0.7% of that part of the annual pensionable salary which does not exceed the Maximum Pensionable Earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) for that year.

1973, c. 12, s. 78; 1983, c. 24, s. 1; 1985, c. 18, s. 13; 1987, c. 47, s. 42; 1992, c. 67, s. 41; 2001, c. 31, s. 294; 2022, c. 22, s. 288.

89. Unless the pension committee provides otherwise, the pension credit is increased where the actuarial valuation of the pension credits obtained under sections 86, 100, 104, 113 and 115.5.1 identifies sums available for that purpose. The committee shall determine the terms and conditions of the increase, which may prescribe the portion of the available sums to be applied to the increase, vary with the categories of pension credits and persons the committee determines and take effect on any date not prior to 1 January following the date of the production of the actuarial valuation. The terms and conditions shall be published on the website of Retraite Québec.

The increase applies only to the portion of the pension credit paid out of the sums paid by employees for the pension credit.

For the purposes of section 151, the sums owing under this section become payable on the date of the resolution of the pension committee determining the terms and conditions of the increase if those terms and conditions take effect before the date of the resolution.

1973, c. 12, s. 79; 1982, c. 51, s. 32; 1983, c. 24, s. 1; 2006, c. 55, s. 24; 2023, c. 6, s. 3.

90. Pension credit is deemed, for the purposes of computing premiums, to be payable at 65 years of age or, if the employee purchases pension credit after the employee is 65 years of age, on the date of purchase.

1973, c. 12, s. 80; 1974, c. 9, s. 18; 1982, c. 51, s. 33; 1983, c. 24, s. 1; 2022, c. 22, s. 288.

91. Pension credit is granted as a life annuity payable to the employee from 65 years of age or, if the employee retires at an age other than 65, on the date of their retirement. However, the employee may, on request, obtain that their pension credit be granted to the employee on any date subsequent to the date on which the employee retires but not later than the date of the employee's 65th birthday.

The pension credit is paid to the pensioner until the first day of the month following the pensioner's death.

1973, c. 12, s. 81; 1983, c. 24, s. 1; 1994, c. 20, s. 14; 1995, c. 46, s. 31; 1997, c. 50, s. 41; 1999, c. 73, s. 7; 2009, c. 56, s. 8; 2022, c. 22, s. 288.

92. If the date on which the pension credit becomes payable is prior to the date of the employee's sixty-fifth birthday, the pension credit is reduced, for its duration, by 0.5% per month, computed for each month falling between the date on which pension credit is payable to the employee and the employee's sixty-fifth birthday.

However, if the beneficiary comes to be contemplated in the second paragraph of section 153 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) pursuant to section 3.2 of this Act, the reduced pension credit is increased by 0.5% per month, computed for each month comprised in the period during which pension credit is not paid before 65 years of age.

1973, c. 12, s. 82; 1974, c. 9, s. 19; 1982, c. 51, s. 34; 1983, c. 24, s. 1; 1997, c. 50, s. 42; 2001, c. 31, s. 295; 2007, c. 43, s. 73; 2022, c. 22, s. 288.

93. If the date on which the pension credit becomes payable is subsequent to the date of the employee's sixty-fifth birthday, the pension credit is increased by 0.75% per month, computed for each month between the date on which the employee reaches 65 years of age, if the employee was under 65 years of age at the time of purchase, or the date of purchase, if the employee was 65 years of age or over at the time of purchase, and the date on which pension credit is payable to the employee.

However, if the beneficiary comes to be contemplated in the second paragraph of section 153 or in section 154 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) pursuant to section 3.2 of this Act, the pension credit is increased by 0.75% per month, computed for each month comprised in the period during which pension credit is not paid after 65 years of age.

1974, c. 9, s. 20; 1983, c. 24, s. 1; 2007, c. 43, s. 74; 2008, c. 25, s. 16.

94. Sections 90 to 93 apply, with the necessary modifications, to every agreement concerning the plan entered into under section 158.

However, regarding agreements entered into with the Government of Canada and with the Société de développement de la Baie James, the increase in the pension credit provided for in section 93 is the indexing rate provided for by those agreements.

1977, c. 21, s. 32; 1977, c. 5, s. 14; 1983, c. 24, s. 1.

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

The employee may pay such sums by cash payment, by instalments over the period and at the times determined by the Commission or by using all or part of their accumulated sick leave. In this last case, their employer shall pay the whole or part of the sum according to the terms and conditions determined by the Commission. If the sum is paid by instalments, it bears interest, compounded annually, at the rate determined in Schedule VII and in force on the date on which the application is received, computed from the date on which the redemption proposal made by the Commission expires.

1973, c. 12, s. 83; 1983, c. 24, s. 1; 2004, c. 39, s. 122; 2007, c. 43, s. 75; 2022, c. 22, s. 288.

96. *(Repealed).*

1973, c. 12, s. 84; 1983, c. 24, s. 1; 1988, c. 82, s. 36; 1990, c. 87, s. 60; 1993, c. 41, s. 18; 1997, c. 50, s. 43; 2007, c. 43, s. 76.

97. *(Repealed).*

1973, c. 12, s. 85; 1983, c. 24, s. 1; 1990, c. 87, s. 61; 2007, c. 43, s. 76.

DIVISION II

PAST SERVICE OF AN EMPLOYEE WHO WAS A MEMBER OF THE TEACHERS PENSION PLAN OR CIVIL SERVICE SUPERANNUATION PLAN

1983, c. 24, s. 1; 1987, c. 47, s. 43.

98. Every employee who, in accordance with section 13 or 215.0.0.1.1, elects to become a member of this plan shall be credited, for pension purposes, with the years or parts of a year of service credited under the Civil Service Superannuation Plan or the Teachers Pension Plan if the employee's contributions have not been reimbursed to the employee.

In all other cases, the employee may be credited, for pension purposes, with the years and parts of a year of service credited under the Civil Service Superannuation Plan or the Teachers Pension Plan if their contributions have not been reimbursed to the employee, if the employee is not a pensioner under either of those plans, if the employee ceases to be a member of either of those plans before 1 January 1991 and if the employee is a member of this plan before that date. Notwithstanding the fact that no application to that effect has been made by the employee, the years and parts of a year of service shall be credited to the employee upon computation of any pension unless the employee gives written notice to the contrary before the pension is paid. However, where an application is made for the statement referred to in section 122.1 or 122.1.1, *Retraite Québec* shall assess the benefits accumulated under this plan and, where applicable, shall pay the sums awarded to the spouse taking into account such years and parts of a year of service.

Where an employee is not covered by the first or second paragraph, the years and parts of a year of service shall be added, for the purposes of eligibility only for any pension, to the service credited to the employee under this plan, provided the employee has not received or is not entitled to a refund of the employee's contributions under the Civil Service Superannuation Plan or the Teachers Pension Plan and provided the employee is not a pensioner under either of those plans when the employee ceases to be a member of this plan.

1973, c. 12, s. 86; 1982, c. 51, s. 35; 1983, c. 24, s. 1; 1987, c. 47, s. 44; 1988, c. 82, s. 37; 1990, c. 32, s. 17; 1991, c. 77, s. 54; 2000, c. 32, s. 19; 2001, c. 31, s. 296; I.N. 2017-10-01; 2018, c. 4, s. 25; 2022, c. 22, s. 288.

99. In the case of physical or mental disability, death or cessation of employment or in the case where the employee ceases to participate in the plan, the provisions of the Civil Service Superannuation Plan and of the Teachers Pension Plan which concern the entitlement to a pension, as they read on 31 December 1990, continue to apply if the years and parts of a year that had been credited under those plans have been credited under this plan in accordance with section 98, until a pension becomes payable under this plan. Such provisions continue to apply only if they are more advantageous than those of this plan.

The regulations made under section 75.1 of the Act respecting the Teachers Pension Plan (chapter R-11), section 111.2 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) and the sections of those Acts which concern the eligibility for a pension and the payment of a pension by reason of permanent and total disability, in force on 1 January 2000, apply to an employee if the years or parts of a year of service that had been credited under the plans established by those Acts have been credited under this plan in accordance with section 98, until a pension becomes payable under this plan. The provisions apply only if they are more advantageous than those of this plan

However, the actuarial value of the pensions is payable under the plans concerned only in the case of a pension granted to the spouse or to the pensioner but, in the latter case, only when he reaches 65 years of age.

1973, c. 12, s. 87; 1977, c. 5, s. 14; 1983, c. 24, s. 1; 1987, c. 47, s. 45; 1987, c. 107, s. 188; 1988, c. 82, s. 38; 1990, c. 87, s. 62; 2000, c. 32, s. 20.

100. An employee credited under section 98 of this Act and, as the case may be, section 139 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), if section 3.2 of this Act applies to

the employee, with less than 15 years of service is entitled to pension credit established by the application of sections 88 to 93 and 95 for the years and parts of a year during which the employee has held an employment with a body contemplated in this plan or with an agency which, in the opinion of the Commission, would have been so contemplated had it not ceased to exist. An employee may have years or parts of years of past service as a paid trainee credited in accordance with the second paragraph of section 86. For the employee to obtain the pension credit, the application must be received by the Commission before 1 July 2011.

In no case may the number of years and parts of a year with which an employee may be thus credited be greater than the excess of the number of years credited under the said section 98 and, as the case may be, of those credited under the said section 139, over 15.

However, the employee shall not be credited with years for which a pension or deferred annuity is payable under a retirement pension plan.

1973, c. 12, s. 88; 1982, c. 51, s. 36; 1983, c. 24, s. 1; 1997, c. 71, s. 28; 2001, c. 31, s. 297; 2008, c. 25, s. 17; 2010, c. 29, s. 12.

DIVISION III

PAST SERVICE OF AN EMPLOYEE WHO WAS A MEMBER OF A SUPPLEMENTAL PENSION PLAN WITH AN EMPLOYER CONTEMPLATED BY THIS PLAN

1983, c. 24, s. 1; 1987, c. 47, s. 46.

100.1. This division applies to an employee in respect of a pension credit the employee obtained under this division as a result of the application of paragraph 1 of section 2 before 1 July 2011, following a poll held before that date or following the filing of an application for the redemption of prior service received by the Commission before that date.

2010, c. 29, s. 13; 2011, c. 24, s. 7.

101. The employees who, following the poll held under section 6 of this Act or section 20 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), become members of this plan or, as the case may be, of the Pension Plan of Management Personnel and the employees contemplated in paragraph 1 of section 2 are credited with the pension credit computed in relation to the years of past service and the pensionable salary allowable under the supplemental pension plan of which they were members, except if a paid-up annuity certificate is issued.

However, the employee may, except if a paid-up annuity certificate is issued, be credited with pension credit computed in relation to the years of service and pensionable salary allowable under the supplemental pension plan if the employee's contributions have not been reimbursed to the employee, and

(1) in the case provided for in section 12 of this Act or section 22 of the Act respecting the Pension Plan of Management Personnel, if the employee is not required to again become a member of the plan; or

(2) if the employee was a member of that plan on 30 June 1973 and if the employee transfers to another employment that is not pensionable employment under that plan but that is pensionable employment under this plan.

1973, c. 12, s. 89; 1983, c. 24, s. 1; 1987, c. 47, s. 47; 2001, c. 31, s. 298; 2004, c. 39, s. 123; 2022, c. 22, s. 288.

102. To be credited with pension credit, the accumulated funds, excluding voluntary additional contributions, must be transferred to the Commission.

1973, c. 12, s. 90; 1974, c. 9, s. 21; 1983, c. 24, s. 1.

103. Notwithstanding any other adjustment provided by the supplemental pension plan, sections 90 to 93 apply, with the necessary modifications, to all or part of the pension credit granted under section 101.

However, if the plan provided for the indexing of the retirement pension at the rate of increase of the pension index determined in section 119 of the Act respecting the Québec Pension Plan (chapter R-9), the increase provided for in section 93 is the annual indexing by that rate, except if it is less than 9%.

1977, c. 21, s. 33; 1977, c. 5, s. 14; 1983, c. 24, s. 1.

104. An employee credited under section 101 with less than 15 years of service is entitled to pension credit established by the application of sections 88 to 93 and 95 for the years and parts of a year for which the employee has held an employment with a body contemplated in the plan or an agency which, in the opinion of the Commission, would have been so contemplated had it not ceased to exist. An employee may have years or parts of years of past service as a paid trainee credited in accordance with the second paragraph of section 86.

In no case may the number of years and parts of a year that an employee may be thus credited with be greater than the excess of the number of years for which pension credit has been granted or a paid-up annuity certificate has been issued, over 15.

However, the employee shall not be credited with years for which a pension, a deferred annuity or a paid-up annuity is payable by virtue of a retirement plan.

1973, c. 12, s. 91; 1982, c. 66, s. 65; 1983, c. 24, s. 1; 1997, c. 71, s. 29; 2008, c. 25, s. 18; 2022, c. 22, s. 288.

105. If the supplemental pension plan is a defined contribution plan within the meaning of the Supplemental Pension Plans Act (chapter R-15.1), the funds from that plan accrued in respect of each employee shall be used to acquire pension credit computed in accordance with the criteria prescribed by regulation.

If the supplemental pension plan is a defined benefit plan within the meaning of the said Act, the pension credit accumulated in the said plan becomes pension credit contemplated in section 101, for the purposes of this plan.

The accumulated pension credit must be adjusted by the administrator of the supplemental pension plan to take into account the terms and conditions provided for in sections 59 and 103. Such adjustment must not effect any change in the actuarial value of such pension credit.

1973, c. 12, s. 92; 1982, c. 33, s. 11; 1982, c. 62, s. 143; 1983, c. 24, s. 1; 1990, c. 87, s. 63.

105.1. *(Replaced).*

1980, c. 11, s. 83; 1983, c. 24, s. 1.

106. If the supplemental pension plan provides that the retirement pension to which the employee would have been entitled under such plan must be based on the salary of the best remunerated years or on the salary of the last years, the pension credit shall be computed on the same basis.

If the number of best remunerated years serving as the basis for computation of the pension under the supplemental pension plan differs from 5, the pension credit accrued by virtue of the supplemental pension plan shall be adjusted to take account of such difference, in accordance with the regulations made in respect of each supplemental pension plan concerned.

However, in respect of an employee who, on 1 January 2001 is a member of the plan pursuant to section 3.2 following a poll held under section 6 or 7, the basis for computing the pension credit referred to in the second paragraph shall be the basis that existed on 31 December 1999.

1973, c. 12, s. 93; 1974, c. 9, s. 22; 1979, c. 42, s. 3; 1982, c. 51, s. 37; 1983, c. 24, s. 1; 2001, c. 31, s. 299.

106.1. *(Replaced).*

1982, c. 51, s. 38; 1983, c. 24, s. 1.

107. If the supplemental pension plan provided that the retirement pension should be adjusted by indexing, the pension credit shall be adjusted in the same manner except for the period during which the adjustment provided for in section 103 was made. Where the person is entitled, under section 33, to a pension on the date on which the person ceases participating in the plan, the pension credit shall also be adjusted in the same manner for the period between that date and the date on which the pension credit is granted.

1973, c. 12, s. 94; 1977, c. 5, s. 14; 1979, c. 42, s. 4; 1982, c. 33, s. 12; 1983, c. 24, s. 1; 1997, c. 50, s. 44; 2000, c. 32, s. 21.

107.1. *(Repealed).*

1999, c. 73, s. 8; 2000, c. 32, s. 22; 2023, c. 6, s. 4.

108. In the case where the supplemental pension plan is a plan to which the Government is not a signatory and entails an initial unfunded actuarial liability, an improvement unfunded actuarial liability, a technical actuarial deficiency or a combination thereof, which is not amortized by a valid claim corresponding to the investment required to eliminate such liability and deficiency, the benefits shall be reduced, according to the order of priorities determined by regulation, to obtain full capitalization of such supplemental pension plan.

1973, c. 12, s. 95; 1983, c. 24, s. 1; 1989, c. 38, s. 276.

109. If the pension credit or the paid-up annuity certificate is less than the pension credit contemplated by section 88, the employee may make up such difference by paying the premium computed in the manner provided in section 95.

1973, c. 12, s. 96; 1983, c. 24, s. 1.

DIVISION III.1

PAST SERVICE OF AN EMPLOYEE WHO WAS A MEMBER OF THE PENSION PLAN OF MANAGEMENT PERSONNEL

2001, c. 31, s. 300.

109.1. The years and parts of a year of service credited to an employee under the Pension Plan of Management Personnel must, if the employee's contributions have not been refunded, be credited under this plan on the day after the date on which the employee ceases to be a member of the Pension Plan of Management Personnel pursuant to section 17 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or, if the employee has ceased to qualify under section 16 of that Act, on the date on which the employee begins to hold pensionable employment under this plan. The employee forfeits any right, benefit or advantage the employee could have claimed under the Pension Plan of Management Personnel.

2001, c. 31, s. 300; 2022, c. 22, s. 288.

DIVISION III.2

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

2004, c. 39, s. 124.

109.2. Subject to section 109.3, the years and parts of a year of service credited to an employee or a person referred to in section 8.7 or 8.8 of the Act respecting the Pension Plan of Peace Officers in

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

The years and parts of a year of service are credited, beginning with the most recent service, until the actuarial value of the benefits established in respect of those years and parts of a year of service under this plan reaches the actuarial value of the benefits accrued under the other pension plans concerned, without exceeding the total service credited or counted under each of the other plans. The second paragraph of section 34.2 applies.

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

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

2004, c. 39, s. 124; 2008, c. 25, s. 19.

109.3. The years and parts of a year of service credited under this plan to an employee referred to in section 109.2 and the years and parts of a year of service for which pension credit was granted under this plan and which were credited under the Pension Plan of Peace Officers in Correctional Services before 1 January 2005, under sections 22 and 23, as they read before 1 January 2005, and section 143.3, 143.4 or 143.7 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), must be credited or counted once again under this plan on the date, determined in accordance with section 8.7 or 8.8 of that Act, on which the employee's membership in this plan ended, as though that section 22, 23, 143.3, 143.4 or 143.7 had not applied.

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

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

2004, c. 39, s. 124.

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

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

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

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

The amounts established under this section are payable in a lump sum or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec.

2004, c. 39, s. 124; 2006, c. 55, s. 25; 2015, c. 20, s. 61; 2016, c. 14, s. 15; 2022, c. 22, s. 288.

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

2004, c. 39, s. 124; 2015, c. 20, s. 61.

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

2004, c. 39, s. 124; 2015, c. 20, s. 61.

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

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

2004, c. 39, s. 124; 2015, c. 20, s. 61.

DIVISION III.3

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

2004, c. 39, s. 124.

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

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

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

2004, c. 39, s. 124; 2015, c. 20, s. 61.

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

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

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

The amounts established under the third paragraph are payable either in a lump sum or in instalments over the period and at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. An amount paid in instalments bears interest, compounded annually, at the rate determined in Schedule VII in force on the date the application is received at Retraite Québec and computed from the date on which the redemption proposal made by Retraite Québec expires.

2004, c. 39, s. 124; 2006, c. 55, s. 26; 2015, c. 20, s. 61; 2016, c. 14, s. 16; 2022, c. 22, s. 288.

109.10. Retraite Québec shall refund to a person whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté du Québec on an actuarially equivalent basis any amount by which the total amount of the contributions accumulated with interest exceeds the amount of the actuarial value of the benefits accrued under that pension plan, if the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219 is at least equal to the actuarial value of the deferred pension accrued under this plan and established in accordance with subparagraph 2 of the first paragraph of section 215.13.

Retraite Québec shall transfer into a locked-in retirement account in respect of an employee whose years and parts of a year of service credited under this plan have been transferred to the pension plan of the Sûreté

du Québec on an actuarially equivalent basis any amount by which the actuarial value of the deferred pension accrued under this plan exceeds the amount of the actuarial value of the benefits accrued under the pension plan of the Sûreté du Québec, if the actuarial value of the deferred pension is greater than the total amount of the contributions accumulated with interest under sections 50, 55, 218 and 219.

2004, c. 39, s. 124; 2015, c. 20, s. 61.

DIVISION IV

SPECIAL PROVISIONS

1983, c. 24, s. 1.

110. The years and parts of a year of service completed by the support staff of the general and vocational colleges are credited, for pension purposes under this plan, for the period during which such employees were members of a supplemental pension plan or contributed to a trust fund for the period comprised between 21 April 1970 and the date they became members of this plan.

The sums accumulated in such supplemental pension plan or in such a fund are transferred to Retraite Québec.

1973, c. 12, s. 97; 1983, c. 24, s. 1; 1987, c. 47, s. 48; 2015, c. 20, s. 61.

111. The employee who has received the reimbursement of their contributions must, to be credited with the years and parts of a year of service contemplated in section 110, remit the said reimbursed sums to Retraite Québec. The employer shall also remit their share to Retraite Québec.

If the employee has received the reimbursement of their contributions and the contributory amounts of their employer, the employee shall remit such sums.

The sums remitted in order to be credited with such years and parts of a year bear interest from the date on which they were reimbursed, at the rate of 7.25%, compounded annually.

1973, c. 12, s. 98; 1983, c. 24, s. 1; 1990, c. 87, s. 64; 1992, c. 67, s. 42; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

111.1. (Replaced).

1982, c. 51, s. 39; 1983, c. 24, s. 1.

112. The years and parts of a year of service completed by the employees of the Commission des services juridiques and of the corporations constituted under the Act respecting legal aid and the provision of certain other legal services (chapter A-14) are credited for pension purposes under this plan for the period from 1 July 1973 to 30 June 1975 if during that period the employees paid contributions to the retirement fund established by the Regulation concerning the pension plan for the employees of the Commission des services juridiques and of the other corporations to which it applies, unless they request Retraite Québec to reimburse their contributions paid during the said period.

The sums accumulated in such retirement fund are transferred to Retraite Québec.

1973, c. 12, s. 99; 1983, c. 24, s. 1; 2010, c. 12, s. 34; 2015, c. 20, s. 61.

113. Every employee who applies therefor within 12 months of the date on which the employee begins to contribute to this plan is entitled to be credited with the years and parts of a year of active service in the regular Canadian Forces or in the forces levied by Canada in wartime contemplated by the Canadian Forces Superannuation Act (R.S.C. 1985, c. C-17), if the employee does not receive retirement benefits under the said Act.

The years and parts of a year are computed by the application of sections 88 to 93 and 95 to 97. However, the annual pensionable salary used to compute the pension credit is the salary that the employee receives on the date on which the employee begins to contribute to this plan.

The first and second paragraphs apply to an employee referred to in section 3.2 if the employee has not contributed to the Government and Public Employees Retirement Plan and if the employee applies therefor within 12 months of the date on which the employee begins to contribute to the Pension Plan of Management Personnel.

1973, c. 12, s. 100; 1982, c. 33, s. 13; 1983, c. 24, s. 1; 1987, c. 47, s. 49; 2001, c. 31, s. 301; 2022, c. 22, s. 288.

113.1. *(Replaced).*

1982, c. 33, s. 13; 1983, c. 24, s. 1.

114. *(Repealed).*

1973, c. 12, s. 101; 1983, c. 24, s. 1; 2004, c. 39, s. 125.

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

To have all or part of such service credited, the employee must pay to Retraite Québec an amount equal to the contribution the employee would have had to pay if the employee had been a member of this plan. The amount bears interest, compounded annually, at the rates determined in Schedule VI, for each year, from the midpoint of the period during which the employee would have paid contributions if the employee had been a member of the plan in the course of that year until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date to the date on which the redemption proposal is made by Retraite Québec. Where the employee has only part of their service credited, the most recent service is credited first.

The amount established pursuant to the second paragraph is payable in a lump sum or by instalments spread over the period and payable at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date on which the application is received, computed from the date on which the redemption proposal expires.

1990, c. 87, s. 65; 1997, c. 50, s. 45; 2002, c. 30, s. 49; 2004, c. 39, s. 126; 2007, c. 43, s. 77; 2015, c. 20, s. 61; 2016, c. 14, s. 17; 2022, c. 22, s. 288.

115. Every employee is entitled to be credited for pension purposes with the years and parts of a year during which the employee contributed to a pension plan which applied before 1 January 1992 to a Member of the National Assembly and in respect of which the employee obtained a refund of their contributions, except if the employee has already exercised a right of redemption in respect of such years and parts of a year under a pension plan other than this plan.

The employee must pay to Retraite Québec, for each of such years and parts of a year, an amount equal to the amount obtained by applying the rate of contribution applicable under this plan for each year and part of a year to the lesser of the following amounts:

- (1) the indemnity the employee received as a Member; and

(2) the pensionable salary the employee is entitled to receive during the first year in which the employee holds pensionable employment under this plan after having been a Member.

The amount established under the second paragraph is payable in a lump sum or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec.

The pension is based solely on the pensionable salary the employee receives while participating in this plan.

1973, c. 12, s. 102; 1983, c. 24, s. 1; 1985, c. 18, s. 14; 1987, c. 47, s. 50; 1988, c. 82, s. 39; 1993, c. 41, s. 19; 2015, c. 20, s. 61; 2016, c. 14, s. 18; 2022, c. 22, s. 288.

115.1. Every employee who has held casual employment defined by regulation is entitled to be credited, for pension purposes under this plan, with the service performed in such capacity between 30 June 1973 and 1 January 1988 with an agency or body contemplated by the plan or with an agency or body which, in the opinion of Retraite Québec, would have been contemplated by the plan had it not ceased to exist. For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails themselves of a maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leaves which form part of the employee's conditions of employment is counted as a period of service.

To be credited with all or part of that service, the employee is required to pay to Retraite Québec the amount determined under the tariff established by regulation on the basis of the pensionable salary, without taking the limit provided for in section 18.1 into account, at the time of receipt of the employee's application according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of their application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and to be credited with a period referred to in this section.

Any pension credit that may have been granted in respect of such service, or, in the case of an employee who is a member of the Pension Plan of Management Personnel, if section 3.2 applies to that employee, in respect of the service credited under section 146 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), is cancelled, and any sum paid to cover the cost thereof is reimbursed with interest, compounded annually, at the rates determined in Schedule VI until the date the application for redemption is received and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

A regulation enacted under this section may have effect 12 months or less before its adoption.

1986, c. 44, s. 73; 1987, c. 47, s. 51; 1995, c. 13, s. 4; 2001, c. 31, s. 302; 2002, c. 30, s. 50; 2004, c. 39, s. 127; 2015, c. 20, s. 61; 2022, c. 22, ss. 287 and 288.

115.2. The amount established pursuant to section 115.1 is payable in a lump sum or by instalments spread over the period and payable at the times determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If it is paid by instalments, it bears interest, compounded annually, at the rate provided for in Schedule VII in force

on the date on which the application is received, computed from the date on which the redemption proposal made by Retraite Québec expires.

1986, c. 44, s. 73; 1987, c. 107, s. 189; 1990, c. 87, s. 66; 2002, c. 30, s. 51; 2015, c. 20, s. 61; 2016, c. 14, s. 19; 2022, c. 22, s. 288.

115.3. *(Repealed).*

1986, c. 44, s. 73; 1987, c. 47, s. 52.

115.4. The years and parts of a year of service in respect of which a person has contributed to the pension fund of the officers of education established by Part VIII of the Education Act (R.S.Q. 1964, c. 235), but not to the Teachers Pension Plan or the Civil Service Superannuation Plan, are credited for pension purposes if that person satisfies either of the following requirements:

(1) the employee applied, between 1 July 1973 and 4 August 1980, for a transfer of those years and parts of a year of service to this plan;

(2) the employee has received a refund of the contributions the employee paid to that pension fund after 30 June 1973 while the employee was a member of this plan.

Such years and parts of a year of service are also credited for pension purposes to an employee who has not applied for their transfer to this plan and has not received a refund of the contributions the employee paid to that pension fund.

1986, c. 44, s. 73; 1987, c. 47, s. 53; 1990, c. 32, s. 18; 2022, c. 22, s. 288.

115.5. Any person who has satisfied the requirement set out in subparagraph 2 of the first paragraph of section 115.4 must, to be credited with the years and parts of a year of service contemplated in the said section, pay an amount equal to the contributions reimbursed to the employee bearing interest for the period included between the date of the reimbursement and the date of receipt of the application.

Any pension credit that may have been granted in respect of such service or, in the case of an employee who is a member of the Pension Plan of Management Personnel, if section 3.2 applies to that employee, in respect of the service credited under section 148 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), is cancelled, and any sum paid to cover the cost thereof is reimbursed with interest, compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

1986, c. 44, s. 73; 1990, c. 32, s. 19; 2001, c. 31, s. 303; 2004, c. 39, s. 128; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

115.5.1. The employee who, as substitute teacher or as a public servant under contract, has taught for at least four months, has participated in the pension fund of officers of education established by Part VIII of the Education Act (Revised Statutes of Québec, 1964, chapter 235) and who, in that capacity, was credited with a full year of service under the Teachers Pension Plan or the Civil Service Superannuation Plan and, subsequently, received a reimbursement of contributions from one of those plans in respect of that service, may obtain a pension credit for each year of service credited and that year must be included in the years referred to in the third paragraph of section 86. Sections 88 to 95 apply in respect of that pension credit.

2002, c. 30, s. 52; 2008, c. 25, s. 20.

115.6. Section 100 applies to an employee who applied to have their years or parts of a year of service credited under sections 115.4 and 115.5 of this Act or, if section 3.2 applies to that employee, under section 148 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) as if the employee had applied to have them credited under section 98 of this Act or section 139 of the Act respecting the Pension Plan of Management Personnel, as the case may be.

1986, c. 44, s. 73; 2001, c. 31, s. 304; 2022, c. 22, s. 288.

115.7. *(Repealed).*

1987, c. 107, s. 190; 1990, c. 87, s. 105; 2004, c. 39, s. 129.

115.8. *(Repealed).*

1987, c. 107, s. 190; 1990, c. 87, s. 67; 2002, c. 30, s. 53; 2004, c. 39, s. 129.

115.9. *(Repealed).*

1987, c. 107, s. 190; 2004, c. 39, s. 129.

115.10. An employee who participates in the retirement plan established by the Government under section 10 and who, in accordance with that plan, elects to participate in this plan, shall be credited, for pension purposes, with the years and parts of a year of service credited under the retirement plan established by the Government in accordance with that section.

The years and parts of a year of service credited under that plan shall be credited, for pension purposes, to the employee who, for the reasons provided for in that plan, ceases to hold pensionable employment under that plan and holds, within 180 days, pensionable employment under this plan.

The first and second paragraphs apply to the employee if the employee has not received a refund of the employee's contributions or if the service credited to the employee is not recognized under this plan.

2000, c. 32, s. 23.

115.10.1. An employee who has held employment in a research centre within the meaning of section 6.2 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated in that employment after 3 September 1991, at which time the research centre was subject to one of the sections to which the second paragraph of section 6.2 refers, if, on the date of the application for redemption, the employment is deemed to be pensionable employment or would be if the employee held the employment. For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails themselves of a maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leave that form part of the employee's conditions of employment is deemed to be a period of service.

To be credited with all or part of that service, the employee is required to pay to Retraite Québec the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of their application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

2010, c. 11, s. 31; 2011, c. 24, s. 8; 2015, c. 20, s. 61; 2022, c. 22, ss. 287 and 288.

115.10.2. The amount established under section 115.10.1 is payable in cash or by instalments spread over the period and payable at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, the employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by

instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

2010, c. 11, s. 31; 2015, c. 20, s. 61; 2016, c. 14, s. 20; 2022, c. 22, s. 288.

115.10.3. Divisions I and III of this chapter do not apply to employees of a research centre within the meaning of section 6.2. Moreover, they do not apply to employees who are members of the plan with respect to past service in a research centre within the meaning of section 6.2.

2010, c. 11, s. 31.

115.10.4. An employee who held employment in a body designated in Schedule I under a legislative provision that came into force after 30 June 2011 or an order made under section 220 after that date is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body before the date on which the body was designated in Schedule I, up to a maximum of 15 years, except the years and parts of a year during which the employee participated in a pension plan. For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails themselves of a maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leave that form part of the employee's conditions of employment is deemed to be a period of service.

To be credited with all or part of that service, the employee is required to pay to Retraite Québec the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the second paragraph, the pensionable salary of an employee who, at the time of the receipt of their application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period between the dates specified in this section.

2010, c. 29, s. 14; 2011, c. 24, s. 9; 2015, c. 27, s. 12; 2015, c. 20, s. 61; 2022, c. 22, ss. 287 and 288.

115.10.5. The amount established under section 115.10.4 is payable in cash or by instalments spread over the period and payable at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

2010, c. 29, s. 14; 2015, c. 20, s. 61; 2016, c. 14, s. 21; 2022, c. 22, s. 288.

115.10.6. An employee who held employment in a body that ceased to exist after 30 June 2011 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body, up to a maximum of 15 years, except the years and parts of a year during which the employee participated in a pension plan, if the following requirements are satisfied:

- (1) the service was performed in a body whose employees were not contemplated in Schedule I or II;

(2) due to the fact that the body ceased to exist, its employees were integrated into a department or body whose employees are already contemplated in Schedule I or II.

For the purposes of the first paragraph, any period in which the employee was entitled to salary insurance benefits or in which an employee was on maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leaves which formed part of the employee's conditions of employment is counted as a period of service.

To be credited with all or part of that service, the employee is required to pay to Retraite Québec the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the third paragraph, the pensionable salary of an employee who, at the time of the receipt of the application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period referred to in this section.

2015, c. 27, s. 13; 2015, c. 20, s. 61; 2022, c. 22, s. 259.

115.10.7. The amount established under section 115.10.6 is payable in cash or by instalments spread over the period and payable at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

2015, c. 27, s. 13; 2015, c. 20, s. 61; 2016, c. 14, s. 22; 2022, c. 22, s. 288.

115.10.7.1. If, during years or parts of a year of service completed, a person was an employee of an employer designated in Schedule I or II and was not excluded from this plan under paragraph 4 of section 1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2), the person may be credited, for pension purposes, with such years or parts of a year up to a maximum of 18 years, except the years or parts of a year during which the employee participated in a pension plan. However, the years or parts of a year of service completed prior to the date that is three years before the date of receipt of the application for redemption may be credited up to a maximum of 15 years.

To be credited with all or part of that service, the person is required to pay to Retraite Québec the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the person's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the person's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the person applies to have only part of that service credited, the most recent service is credited first.

The application for redemption must be accompanied by a copy of a decision of a competent authority or an out-of-court settlement following a request made under section 39 of the Labour Code (chapter C-27) showing that, during the years or parts of a year completed, the person was an employee of an employer

designated in Schedule I or II or was not excluded from this plan under paragraph 4 of section 1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan.

To the extent that the application for redemption is accompanied by a document other than a decision or out-of-court settlement referred to in subparagraph 1 of the first paragraph of section 3.1.1, the person must be participating in the plan on the date of receipt of the application for redemption.

For the purposes of the first paragraph, any period during which the person was an employee entitled to salary insurance benefits or an employee on maternity leave or personal leave in connection with pregnancy or delivery under the provisions concerning parental leave that form part of the employee's conditions of employment is counted as a period of service.

For the purposes of the second paragraph, the pensionable salary of a person who, at the time of the receipt of their application for redemption, is not participating in this plan is established by regulation.

2018, c. 4, s. 26; 2022, c. 22, ss. 287 and 288.

115.10.7.2. The amount established under section 115.10.7.1 is payable in cash or by instalments spread, before the date of retirement, over the period and payable at the intervals determined by Retraite Québec or, if provided for in the employee's conditions of employment, by using all or part of their accumulated sick leave. In the latter case, their employer shall pay all or part of the amount according to the terms determined by Retraite Québec. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by Retraite Québec expires.

2018, c. 4, s. 26; 2022, c. 22, s. 288.

115.10.7.3. Unless it is listed in Schedule II.2, an employer referred to in section 115.10.7.1 must pay to Retraite Québec an amount equal to the amount determined under that section in relation to the service completed in the three years prior to the date of receipt of the application for redemption. The conditions and terms of payment of the amount are determined by regulation.

2018, c. 4, s. 26.

115.10.7.4. To the extent that the document showing that the person was an employee of an employer designated in Schedule I or II or was not excluded from this plan under paragraph 4 of section 1 of the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) is a decision rendered by an arbitrator under Division II of Chapter IV of Title III or by any higher authority, the application for redemption that is the subject of that decision is deemed to be an application for redemption submitted in accordance with section 115.10.7.1.

2018, c. 4, s. 26.

115.10.7.5. For the purposes of sections 115.10.7.1, 115.10.7.3 and 115.10.7.4, the date of receipt of an application for redemption is deemed to be

(1) if the application is accompanied by a copy of a final decision of the Administrative Labour Tribunal or, where applicable, of a higher authority concerning the Tribunal's decision, and that final decision is rendered following a request made under section 39 of the Labour Code (chapter C-27) or a copy of an out-of-court settlement following such a request, the date on which the request was made under that section 39;

(2) if the application is accompanied by a copy of a final decision of the Administrative Labour Tribunal or, where applicable, of a higher authority concerning the Tribunal's decision, and that final decision is rendered following an investigation made under section 39 of the Labour Code, the date of the Tribunal's decision;

(3) if the application is accompanied by a copy of a final decision of the Agence du revenu du Québec or the Canada Revenue Agency or, where applicable, of a higher authority concerning the decision of the agency concerned, the date of the decision of the agency concerned; or

(4) in all other cases, the date of receipt of the application for redemption.

2018, c. 4, s. 26.

115.10.8. An employee who is entitled to benefits under section 115.10.4 or 115.10.6 cannot be credited with more than 15 years of service, with the most recent years being credited first.

2015, c. 27, s. 13.

DIVISION V

REDEMPTION OF SERVICE BY A PENSIONER

2007, c. 43, s. 78.

115.11. A pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced and who, on the date the pensioner ceased to participate in this plan, was or would have been entitled to be credited with years and parts of a year of service under the provisions of the plan may, if the pensioner applies to redeem that service within 180 days of the date of the decision sent by Retraite Québec notifying the pensioner of the reduction, take advantage of those provisions to be credited with years and parts of a year of service, up to the number by which the pensioner's service was reduced.

The amount the pensioner must pay to cover the cost of redemption is established on the date of retirement and the provisions apply, adapted as follows:

(1) the “date of receipt of the application”, and any reference to that date, means the date of retirement;

(2) when the cost of redemption is established on the basis of the annual pensionable salary on the date of receipt of the application for redemption, the annual pensionable salary is equal to

(a) the salary that was or would have been paid under the conditions of employment that were or would have been applicable if the pensioner held or had continued to hold, until the date of retirement, the employment the pensioner held on the last day of credited service before retiring; or,

(b) if the employment held with the employer no longer exists on the date of retirement, the salary the pensioner received on the last day of credited service, increased by the percentage of increase applicable to the salary scales that apply to the same class of employment with an employer whose conditions of employment are governed by the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) between the last day of credited service and the date of retirement; and

(3) when the amount required to cover the cost of redemption bears interest, no interest is computed after the date of retirement.

The amount required to cover the cost of redemption is payable in a lump sum.

2007, c. 43, s. 78; 2015, c. 20, s. 61.

CHAPTER VII

RETURN TO WORK OF A PENSIONER

1983, c. 24, s. 1; 2007, c. 43, s. 79.

116. A pensioner who again holds pensionable employment under this plan or holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services continues to receive the benefits referred to in the first paragraph of section 67.

1973, c. 12, s. 103; 1982, c. 51, s. 40; 1983, c. 24, s. 1; 1987, c. 47, s. 54; 1987, c. 107, s. 191; 1988, c. 82, s. 40; 2001, c. 31, s. 305; 2004, c. 39, s. 130; 2007, c. 43, s. 79.

117. If a pensioner under this plan is covered by the provisions on the return to work of a pensioner under Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), only the provisions of that chapter apply.

1973, c. 12, s. 104; 1983, c. 24, s. 1; 1988, c. 82, s. 41; 2001, c. 31, s. 306; 2004, c. 39, s. 131; 2007, c. 43, s. 79.

118. *(Replaced).*

1973, c. 12, s. 105; 1983, c. 24, s. 1; 1987, c. 47, s. 55; 1987, c. 107, s. 192; 1988, c. 82, s. 42; 2007, c. 43, s. 79.

119. *(Replaced).*

1973, c. 12, s. 106; 1983, c. 24, s. 1; 1987, c. 47, s. 55; 1987, c. 107, s. 193; 1988, c. 82, s. 43; 2007, c. 43, s. 79.

120. *(Replaced).*

1973, c. 12, s. 107; 1974, c. 62, s. 5; 1977, c. 5, s. 14; 1978, c. 38, s. 33; 1979, c. 63, s. 329; 1979, c. 45, s. 150; 1982, c. 51, s. 41; 1983, c. 24, s. 92; 1983, c. 24, s. 1; 1987, c. 47, s. 55; 1987, c. 107, s. 194; 1988, c. 82, s. 44; 2007, c. 43, s. 79.

121. *(Replaced).*

1973, c. 12, s. 108; 1977, c. 21, s. 34; 1982, c. 33, s. 14; 1983, c. 24, s. 1; 1987, c. 47, s. 55; 1988, c. 82, s. 45; 2004, c. 39, s. 132; 2007, c. 43, s. 79.

122. *(Replaced).*

1973, c. 12, s. 109; 1977, c. 5, s. 14; 1977, c. 21, s. 34; 1983, c. 24, s. 1; 1986, c. 44, s. 74; 2007, c. 43, s. 79.

122.0.1. *(Replaced).*

2004, c. 39, s. 133; 2007, c. 43, s. 79.

CHAPTER VII.1

PARTITION AND ASSIGNMENT OF BENEFITS BETWEEN SPOUSES

1990, c. 5, s. 28.

122.1. From the introduction of an application for separation from bed and board, divorce or marriage annulment, for the dissolution or annulment of a civil union or for the payment of a compensatory allowance, the employee or former employee and their spouse are entitled to obtain, upon application to Retraite Québec on the conditions and according to the terms prescribed by regulation, a statement setting out the value of the benefits accrued by the employee or former employee under this plan, the value of such benefits for the period of the marriage or civil union and any other information determined by regulation.

The employee or former employee and their spouse are also entitled to obtain such a statement, upon application to Retraite Québec on the conditions and according to the terms prescribed by regulation, for the purposes of mediation conducted prior to proceedings in family matters or of a joint procedure before a notary for the dissolution of their civil union.

1990, c. 5, s. 28; 1995, c. 70, s. 34; 2002, c. 6, s. 184; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

122.1.1. If an employee or former employee and their spouse of the opposite or the same sex have ceased living together and neither was married or in a civil union on the date on which they ceased living together, and provided that the spouse had been living in a conjugal relationship with the employee or former employee and had been publicly represented as the employee's or former employee's spouse for a period of not less than three years immediately prior to the date on which they ceased living together, or provided that, during the year preceding that date, the spouse was living in a conjugal relationship with the employee or former employee and

- (1) a child was or is to be born of their union,
- (2) they adopted a child together, or
- (3) one of them adopted a child of the other,

they may agree, within 12 months following the date on which they ceased living together and on the conditions and according to the terms prescribed by regulation, to a partition of the benefits accrued by the employee or former employee under this pension plan; such an agreement may not, however, confer on the spouse more than 50% of the value of such benefits.

For that purpose, the employee or former employee and the spouse are entitled to obtain, upon application made to Retraite Québec on the conditions and according to the terms prescribed by regulation, a statement setting out the value of the benefits accrued by the employee or former employee under this plan, established as at the date on which they ceased living together, and any other information determined by the regulation.

2018, c. 4, s. 27; 2022, c. 22, s. 288.

122.2. For the purposes of their partition and assignment, the benefits accrued under this plan shall be established according to the rules fixed by regulation, which may differ from the rules otherwise applicable under this Act. The benefits shall be established and assessed in accordance with the actuarial rules, assumptions and methods determined by regulation, which may vary according to the nature of the benefits established.

The benefits shall be established and assessed on the date on which the spouses ceased living together, on the date of institution of the proceedings or on the date determined in the notarized transaction settling the consequences of the dissolution of the civil union, as the case may be.

1990, c. 5, s. 28; 1995, c. 70, s. 35; 2002, c. 6, s. 185.

122.3. Retraite Québec, upon an application made on the conditions and according to the terms prescribed by regulation, shall pay the sums awarded to the spouse. The regulation may also prescribe rules, conditions and terms for the payment of such sums and, where applicable, the interest payable thereon.

1990, c. 5, s. 28; 2015, c. 20, s. 61.

122.4. Every sum paid to the spouse, the interest yielded by it and the benefits constituted with such sums shall be inalienable and unseizable.

1990, c. 5, s. 28.

122.5. Following payment of the sums awarded to the spouse of the employee or former employee, every sum payable under this plan with respect to the membership of the employee or former employee shall be reduced in accordance with the actuarial rules, assumptions and methods prescribed by regulation, which may vary according to the nature of the benefit from which such sum is derived.

1990, c. 5, s. 28.

122.6. Where, following a separation from bed and board, the value of the benefits accrued by the employee or former employee under this plan has been included in whole or in part in the value of the benefits that may be partitioned, the partition of the family patrimony shall entail, for the spouse who obtained it, the extinction of any other benefit, advantage or reimbursement which he could claim in his quality as spouse, unless the spouses resume living together.

1990, c. 5, s. 28.

122.7. Chapter IV of Title III does not apply to decisions rendered by Retraite Québec concerning the establishment and assessment of the benefits accrued under this plan. Any other decision rendered by Retraite Québec pursuant to this chapter may be contested by the employee or former employee and their spouse in the manner provided for this plan.

1990, c. 5, s. 28; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

CHAPTER VIII

SUPPLEMENTAL PENSION PLANS NOT TRANSFERRED

1983, c. 24, s. 1.

123. Retraite Québec shall establish

(1) the list of the supplemental pension plans governing, on 1 July 1973, the employees of bodies contemplated in this plan;

(2) the list of the employees who are members of such plans on 1 July 1973 where they have not elected to become members of this plan.

Retraite Québec shall also record in writing the result of the poll held under section 6.

1973, c. 12, s. 110; 1977, c. 5, s. 14; 1977, c. 21, s. 34; 1982, c. 51, s. 42; 1983, c. 24, s. 1; 1987, c. 47, s. 56; 2015, c. 20, s. 61.

124. If, following the actuarial valuation of a supplemental pension plan, Retraite Québec considers that the contributory amount of the employer is greater than the contribution of the employees, the contribution shall be increased by 0.25% per year from 1 July 1982 or, if the body was not already subject, from the date on which it becomes subject or from any later date determined by regulation, until the contribution of the employee, taking into account the contribution to the Québec Pension Plan, reaches 6.25%. The contributory amount of the employer shall be reduced in the same proportion per year.

However, if the amount of the retirement pension is established on a basis more advantageous than the average pensionable salary for the 5 best remunerated years or if the maximum percentage of the average pensionable salary serving as the basis of computation of the pension is greater than 70% or if the pension is adjusted by indexing after retirement, the contribution of the employee shall be increased by the same percentage per year until it reaches one-half of the cost of the plan without taking into account the limit of 6.25%.

1973, c. 12, s. 111; 1977, c. 21, s. 34; 1983, c. 24, s. 1; 2004, c. 39, s. 134; 2015, c. 20, s. 61.

125. No supplemental pension plan may be amended without prior authorization by Retraite Québec. Any amendment entailing additional costs for the plan may be authorized by the Government.

1973, c. 12, s. 112; 1977, c. 5, s. 14; 1977, c. 21, s. 34; 1982, c. 51, s. 43; 1983, c. 24, s. 1; 2000, c. 32, s. 24; 2015, c. 20, s. 61.

126. The administrator of a supplemental pension plan shall, within 6 months from the end of each fiscal year, forward to Retraite Québec a copy of the annual statement required under the Supplemental Pension Plans Act (chapter R-15.1).

He shall also, within 90 days after receiving it, forward a copy of each actuarial valuation to Retraite Québec.

1973, c. 12, s. 113; 1977, c. 21, s. 34; 1983, c. 24, s. 1; 1989, c. 38, s. 319; 2015, c. 20, s. 49.

CHAPTER IX

FUNDS OF THE PLAN

1983, c. 24, s. 1.

DIVISION I

INVESTMENT AND TRANSFER OF FUNDS

1983, c. 24, s. 1; 2001, c. 31, s. 307.

127. Retraite Québec shall remit to the Caisse de dépôt et placement du Québec

- (1) the funds derived from the contributions deducted from the salary of the employees;
- (2) the sums paid by employees to redeem or purchase pension credit, as well as the funds transferred to Retraite Québec under sections 102, 110 and 112;
 - (2.1) the sums paid by the employer under section 115.10.7.3;
- (3) the employer contributions paid pursuant to section 31;
- (4) the funds transferred to Retraite Québec under agreements respecting this plan and made under section 158.

However, Retraite Québec shall, according to such standards as the Government may determine, withhold such part of those amounts as it may need immediately to make payments during the period fixed by the Government.

1973, c. 12, s. 114; 1977, c. 5, s. 14; 1977, c. 21, s. 34; 1982, c. 33, s. 15; 1982, c. 51, s. 44; 1983, c. 24, s. 1; 1987, c. 107, s. 195; 1989, c. 73, s. 4; 1992, c. 67, s. 43; 2007, c. 43, s. 80; 2015, c. 27, s. 14; 2015, c. 20, s. 61; 2018, c. 4, s. 28.

127.1. *(Replaced).*

1982, c. 33, s. 15; 1983, c. 24, s. 1.

127.2. *(Replaced).*

1982, c. 33, s. 15; 1983, c. 24, s. 1.

127.3. *(Replaced).*

1982, c. 33, s. 15; 1983, c. 24, s. 1.

127.4. *(Replaced).*

1982, c. 33, s. 15; 1983, c. 24, s. 1.

128. The contributions, the contributory amounts and the interest on pension credits acquired under sections 86, 100, 104, 113 and 115.5.1 must be the subject of separate accounting.

1973, c. 12, s. 115; 1977, c. 21, s. 35; 1983, c. 24, s. 1; 1987, c. 47, s. 57; 2022, c. 22, s. 288; 2023, c. 6, s. 5.

128.0.1. Retraite Québec must, on or before 30 September of each year, establish the amount the Government must pay as compensation to the employees' contribution fund at the Caisse de dépôt et placement du Québec in respect of the employees whose pensionable salary is lower than the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), such maximum being multiplied in accordance with the second paragraph of section 29.

The amount of the compensation is established in the manner prescribed by regulation. Its purpose is to compensate the difference between the amounts withheld as contributions by the employers and insurers, taking into account the application of section 29.3, and the amounts that would have been withheld if the contribution formula described in the first paragraph of section 29, as it read on 31 December 2010, had been maintained.

Retraite Québec must, within three months following the establishment of the amount of compensation, transfer that amount from the employers' contributory fund at the Caisse de dépôt et placement du Québec to the employees' contribution fund at the Caisse. If the employers' contributory fund is exhausted, the sums required for the transfer are taken first out of the funds capitalized in accordance with section 32 and after that, out of the Consolidated Revenue Fund.

2011, c. 24, s. 10; 2015, c. 20, s. 61.

128.1. Retraite Québec shall, with respect to the years and parts of a year of service that were credited to an employee under this plan and that are credited to the Pension Plan of Management Personnel pursuant to section 138 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), transfer the sums paid for those years and parts of a year of service from the employees' contribution fund under this plan at the Caisse de dépôt et placement du Québec to the employees' contribution fund under the Pension Plan of Management Personnel at the said Caisse.

All sums bear interest until the date of the transfer, according to the terms provided for in section 219.

However, if an amount has been transferred in respect of the employee referred to in the first paragraph in accordance with the third paragraph of section 178 of the Act respecting the Pension Plan of Management Personnel, Retraite Québec shall also transfer, for the years and parts of a year referred to in the third paragraph of that section 178, from the employees' contribution fund under the Government and Public Employees Retirement Plan to the employees' contribution fund under the Pension Plan of Management Personnel, an amount equal to the difference, with interest, between the contributions that employee would have paid if the employee had not been a member of the Government and Public Employees Retirement Plan and the contributions the employee would have paid under the Pension Plan of Management Personnel. The interest shall be established in accordance with the second paragraph.

Where an amount has been transferred under the fourth paragraph of section 178 of the Act respecting the Pension Plan of Management Personnel, Retraite Québec shall transfer, from the employees' contribution fund under this plan to the employees' contribution fund under the Pension Plan of Management Personnel, an amount equal to the difference, with interest, between the sums that the employee would have paid under this plan to pay the redemption costs under the fourth paragraph of that section 178 and the sums paid by the employee to pay the redemption costs to the Pension Plan of Management Personnel. The interest shall be established in accordance with the second paragraph.

2001, c. 31, s. 308; 2002, c. 30, s. 54; 2004, c. 39, s. 135; 2010, c. 11, s. 32; 2015, c. 20, s. 61.

128.2. An employee who redeems years and parts of a year of service under the Pension Plan of Management Personnel and who becomes a member of this plan shall continue to pay the redemption costs according to the terms and conditions prevailing under the Pension Plan of Management Personnel. However, the sums paid by the employee after the date of the transfer made pursuant to section 178 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), in respect of the years and parts of a year of service credited to the employee under this plan, shall be deposited into the employees' contribution fund under this plan at the Caisse de dépôt et placement du Québec.

2001, c. 31, s. 308.

128.3. If the indexation provided for in the first paragraph of section 77.0.1 applies and if the Government has not availed itself of section 77.0.2, Retraite Québec must, before 1 October of the year during which the indexation applies, transfer from the employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse an amount equal to one half of the additional cost resulting from the indexation. Retraite Québec establishes the cost at 31 December of the year preceding the year during which the indexation applies on the basis of the actuarial method and assumptions of the actuarial valuation.

2011, c. 24, s. 11; 2015, c. 20, s. 61.

129. *(Repealed).*

1973, c. 12, s. 116; 1977, c. 21, s. 36; 1983, c. 24, s. 1; 1992, c. 67, s. 44.

DIVISION II

TERMS AND CONDITIONS OF PAYMENT OF BENEFITS

1983, c. 24, s. 1.

130. The payment of benefits due as pensions, pension credit, reimbursements and the payment of amounts necessary in cases of transfer are made by Retraite Québec.

The sums necessary for such payments are taken, first, out of the sums withheld by Retraite Québec under section 127, and thereafter, out of the sums paid to the Caisse de dépôt et placement du Québec,

(1) in the proportion of 5/12 out of the employees' contribution fund and of 7/12 out of the employers' contributory fund for the years of service before 1 July 1982;

(2) in equal proportions out of such funds for the years of service after 30 June 1982.

However, for the part of service that was credited under the Teachers Pension Plan or the Civil Service Superannuation Plan, if such service is credited under this plan pursuant to section 98, the sums are taken out of the Consolidated Revenue Fund.

1973, c. 12, s. 117; 1983, c. 24, s. 1; 1987, c. 107, s. 196; 1991, c. 77, s. 55; 2001, c. 31, s. 309; 2015, c. 20, s. 61.

131. In the case of a pension credit acquired under section 101, the sums necessary for the payment of the pension credit are taken out of the employees' contribution fund at the Caisse de dépôt et placement du Québec.

1973, c. 12, s. 118; 1983, c. 24, s. 1; 2015, c. 20, s. 61; 2023, c. 6, s. 6.

131.1. Notwithstanding section 130, the sums necessary for the payment of the additional benefits provided for in sections 73.1 and 73.2 are taken out of the employees' contribution fund at the Caisse de dépôt et placement du Québec.

2000, c. 32, s. 25.

131.2. Notwithstanding section 130, the sums necessary for the payment of the increase of the pension credits obtained under sections 86, 100, 104, 113 and 115.5.1 are taken out of the net assets that are available in respect of those pension credits and that form part of the employees' contribution fund at the Caisse de dépôt et placement du Québec.

2023, c. 6, s. 7.

132. The pension provided for in section 84 is paid out of the Consolidated Revenue Fund.

1973, c. 12, s. 119; 1983, c. 24, s. 1.

133. If the employers' contributory fund is exhausted, the sums necessary for the payments contemplated in section 130 and for the transfers made under section 133.10 are taken, first, out of the funds capitalized under section 32 and, thereafter, out of the Consolidated Revenue Fund.

1973, c. 12, s. 120; 1983, c. 24, s. 1; 2000, c. 32, s. 26; 2001, c. 31, s. 310.

DIVISION III

FINANCING FOR THE PURPOSES OF DIVISION IV.1 OF CHAPTER IV

2000, c. 32, s. 27; 2001, c. 31, s. 311.

133.1. The actuarial value of the additional benefits resulting from the application of Division IV.1 of Chapter IV of this Title shall be financed by the employees' contribution fund at the Caisse de dépôt et placement du Québec up to an amount of \$680,000,000 on 1 January 2000.

The actuarial value of the additional benefits which exceeds the amount provided for in the first paragraph shall be financed by the Consolidated Revenue Fund.

2000, c. 32, s. 27; 2001, c. 31, s. 312.

133.2. The actuarial value of the additional benefits referred to in section 133.1 and pertaining to the years and parts of a year referred to in paragraphs 1 to 3 of section 73.1 and in respect of which benefits were obtained on 31 December 1999 shall be established within six months of the filing of the actuarial valuation provided for in section 174 on the basis of the data finalized on 31 December 1999. The actuarial value shall be established on the basis of the assumptions used in that valuation and bear interest from 1 January 2000.

2000, c. 32, s. 27.

133.3. The actuarial value of the additional benefits referred to in section 133.1 and pertaining to the years and parts of a year referred to in paragraphs 1 to 3 of section 73.1 and in respect of which benefits were acquired after 31 December 1999 shall be established on 1 January of each year in which the benefits are acquired. Each of the actuarial values shall be computed during the year following the year in which the benefits were acquired, on the basis of the assumptions used in the actuarial valuation filed under section 174 and available before the end of the year of the computation. Each of the actuarial values shall bear interest from 1 January of the year in which the benefits were acquired.

2000, c. 32, s. 27.

133.4. For the purposes of sections 133.2 and 133.3, the additional benefits shall be established taking account of the provisions of the Act in force on 1 January 2000.

2000, c. 32, s. 27.

133.5. Subject to section 133.6, where the total of the actuarial values established under sections 133.2 and 133.3, with interest accrued until 1 January of the year in which the last benefits referred to in section 133.3 were acquired and have been computed, exceeds the amount of \$680,000,000 established under section

133.1 with interest accrued until that date, an amount equal to the excess accumulated amount shall be transferred from the Consolidated Revenue Fund to the employees' contribution fund, with interest from the same date until the date of transfer.

Subsequently and subject to section 133.6, an amount equal to the actuarial value established under section 133.3 with interest accrued shall be transferred every year from the Consolidated Revenue Fund to the employees' contribution fund.

2000, c. 32, s. 27; 2001, c. 31, s. 313.

133.6. The sums representing the actuarial value of the additional benefits pertaining to the benefits referred to in section 133.2 or 133.3 that were acquired by an employee while the employee was governed by this pension plan are transferred from the employees' contribution fund under this pension plan to the employees' contribution fund under the Pension Plan of Management Personnel, provided the employee has become governed by Title IV.0.1 or the Pension Plan of Management Personnel.

The rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds are determined by regulation.

2000, c. 32, s. 27; 2001, c. 31, s. 314; 2015, c. 27, s. 15; 2022, c. 22, s. 288.

133.6.1. Once the sums have been transferred under section 133.6, the additional benefits concerned are deemed to pertain to benefits acquired while the employee was governed by Title IV.0.1 or the Pension Plan of Management Personnel, as the case may be.

2015, c. 27, s. 15.

133.7. For the purposes of this division, the interest rate corresponds to the annual rate of return realized on the basis of the market value of the employees' contribution fund at the Caisse de dépôt et placement du Québec.

Despite the first paragraph, the interest applicable for the purposes of section 133.6 is compounded annually at the rates determined in Schedule VI to this Act.

However, if at the time of a transfer of funds the rate referred to in the first paragraph is not determined, the monthly rates realized on the basis of the market value of the contribution fund of those employees at the Caisse de dépôt et placement du Québec on the date of transfer apply. For the residual period, the rate applicable is the rate determined for the calendar year concerned in the most recent actuarial valuation filed under section 174.

2000, c. 32, s. 27; 2001, c. 31, s. 315; 2015, c. 27, s. 16.

DIVISION IV

TEMPORARY FINANCING FOR THE PURPOSES OF SECTIONS 33, 74.1 AND 74.2

2000, c. 32, s. 27; 2001, c. 31, s. 316.

133.8. A temporary dedicated fund is hereby established in the employees' contribution fund at the Caisse de dépôt et placement du Québec, for the purpose of financing the additional benefits resulting from the application, from 1 January 2000, of the measures provided for in sections 33, 74.1 and 74.2.

The dedicated fund and the employees' contribution fund must be the subject of separate accounting. The dedicated fund is subjected to paragraph 2.1 of section 165.

2000, c. 32, s. 27; 2001, c. 31, s. 317.

133.9. An amount of \$325,000,000 shall be transferred, not later than 31 December 2000, from the employees' contribution fund to the dedicated fund with interest computed, from 1 January 2000 until the date of transfer of that amount, at the rate determined under section 133.7. The amount is intended for the financing of the additional benefits that result from the application, from 1 January 2000, of sections 33, 74.1 and 74.2 and that pertain to years and parts of a year of service prior to 1 January 2000.

2000, c. 32, s. 27; 2001, c. 31, s. 318.

133.10. Every year, an amount equal to 0.224% of the pensionable salary of the employees shall be transferred from the employers' contributory fund at the Caisse de dépôt et placement du Québec to the dedicated fund. The amount is intended for the financing of the additional benefits that result from the application, from 1 January 2000, of sections 33, 74.1 and 74.2, and that pertain to years and parts of a year of service subsequent to 31 December 1999.

2000, c. 32, s. 27; 2001, c. 31, s. 319.

133.11. The transfers made in accordance with section 133.10 shall end on the date on which the total of the accumulated transfers with interest from the date of the respective transfers equals the amount of \$325,000,000 with interest accrued.

For the purposes of the first paragraph, the interest rate is determined under section 133.7.

2000, c. 32, s. 27.

133.12. Before 31 December 2000, the following transfers shall be made :

(1) from the dedicated fund to the Consolidated Revenue Fund, an amount of \$10,600,000 on 1 January 2000, intended for the financing of the additional benefits that result from the application, from 1 January 2000, of sections 33, 74.1 and 74.2, and that pertain to the years and parts of a year of service relating to the Teachers Pension Plan and the Civil Service Superannuation Plan which have been transferred to this plan ;

(2) from the dedicated fund to the employers' contributory fund, an amount of \$12,100,000 on 1 January 2000, intended for the financing of 2/12 of the additional benefits that result from the application, from 1 January 2000, of sections 33, 74.1 and 74.2, and that pertain to the years and parts of a year of service credited and prior to 1 July 1982

The amounts established under subparagraphs 1 and 2 of the first paragraph shall bear interest from 1 January 2000 until the date of each transfer, at the rate determined under section 133.7.

2000, c. 32, s. 27.

133.13. In the year following each three-year period, there shall be transferred from the dedicated fund to the employees' contribution fund and the employers' contributory fund, in equal shares, an amount corresponding to the actuarial value of the difference between the benefits that result from the application of sections 33, 74.1 and 74.2 and the benefits that would result from the application of section 33 as it read on 31 December 1999, with respect to each of the employees who have retired during the period from 1 January of the first year of the three-year period to 31 December of the last year of that period. Shall be excluded from that difference, where applicable,

(1) the part of the difference that pertains to the years and parts of a year of service relating to the Teachers Pension Plan or the Civil Service Superannuation Plan which have been transferred to this plan ;

(2) 2/12 of the part of the difference that pertains to the years and parts of a year of service credited and prior to 1 July 1982.

For the purposes of the first paragraph, the employees who would not have been eligible for an immediate pension under section 33 as it read on 31 December 1999 shall be considered as having been eligible for an

immediate pension to which is applied the actuarial reduction provided for in section 38 as it read on that date, until the time when they would have been eligible for a pension without actuarial reduction.

The actuarial value of the benefits provided for in the first paragraph shall be established on the basis of the assumptions used in the most recent actuarial valuation of the plan that is available at the time of the transfer and prepared under section 174. The actuarial value shall bear interest, from the date of retirement of each of the employees referred to in the first paragraph until the date of the transfer, at the rate determined under section 133.7.

2000, c. 32, s. 27; 2001, c. 31, s. 320.

133.14. On the date on which the transfers from the employers' contributory fund to the dedicated fund end pursuant to section 133.11, the balance of the dedicated fund shall be transferred, in equal shares, to the employers' contributory fund and to the employees' contribution fund. After that operation, the dedicated fund shall be dissolved.

2000, c. 32, s. 27; 2001, c. 31, s. 321.

133.15. For the purpose of this division and unless otherwise provided, any reference to sections 33, 74.1 and 74.2 is a reference to those sections as they read on 1 January 2000.

2000, c. 32, s. 27.

DIVISION V

TRANSFER OF FUNDS

2004, c. 39, s. 136.

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

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

2004, c. 39, s. 136; 2015, c. 20, s. 61.

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

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

2004, c. 39, s. 136; 2007, c. 43, s. 81; 2015, c. 20, s. 61.

TITLE II

REGULATIONS

1983, c. 24, s. 1.

134. The Government may, by regulation, after Retraite Québec has consulted the pension committee referred to in section 163 in the case of the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the plans established under sections 9, 10 and 10.0.1 of this Act or in the case of the Pension Plan of Certain Teachers,

(0.1) identify, for the purposes of section 3, the classes of employees who hold pensionable employment under the plan for which the basis of remuneration is 200 days;

(0.1.1) determine, for the purposes of section 3.0.1, absences that constitute an absence without pay and for which, if applicable, the absent person is considered an employee;

(1) determine, for the purposes of paragraph 3 of section 4, the classes and conditions of employment and the remuneration or mode of remuneration by reason of which a person is excluded from the plan;

(2) *(subparagraph repealed)*;

(3) establish the rules governing a poll held under section 6 or 6.1;

(4) determine the bonuses, allowances, compensations or any other additional remuneration that are included in the basic salary defined in section 14;

(4.0.1) determine, for the purposes of section 17.2, the circumstances in which another salary may be established and the terms and conditions relating to the application of such salary;

(4.1) *(subparagraph repealed)*;

(4.2) establish, for the purposes of sections 25, 115.1, 115.10.1, 115.10.4, 115.10.6 and 115.10.7.1, the tariff applicable to the payment of the redemption cost, which may vary according to the employee's or person's age, the reason for the absence, the year of service covered by the redemption and the date of receipt of the application, and prescribe, in addition to a minimum cost for the purposes of section 25, the terms and conditions governing the application of the tariff and the rules for determining the pensionable salary for the purposes provided for in sections 25, 115.1, 115.10.1, 115.10.4, 115.10.6 and 115.10.7.1;

(4.3) *(subparagraph repealed)*;

(5) determine the conditions to be met in the case of section 27;

(6) determine, for the purposes of sections 36.1.4 and 36.1.17, the days and parts of a day which are not included in the contributory period;

(6.1) determine, for the purposes of section 36.1.7, the daily factor, which may vary with the class of employees and the terms of payment of the salary that apply;

(6.2) determine, for the purposes of section 36.1.8, the method of establishing the annual basic salary of certain employees whose conditions of employment offer a mode of remuneration that is not established with reference to such a salary;

(6.3) determine, for the purposes of section 36.1.18, the method of establishing the contributory period of an employee who simultaneously holds more than one pensionable employment under the plan in a year;

(7) *(subparagraph repealed)*;

(8) *(subparagraph repealed)*;

(9) determine the actuarial assumptions and methods, which may vary according to the nature of the benefits, used to establish the actuarial values of the benefits contemplated in sections 43.2, 46.1, 54 and 79;

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

(9.0.2) establish, for the purposes of section 59.0.1, the information the waiver or revocation notice must contain;

(9.1) establish, for the purposes of section 73.4, the limits applicable to a pension amount added under sections 73.1 and 73.2 and the manner in which an amount that exceeds the limits is to be adjusted;

(9.2) establish, for the purposes of section 74.2, a pension reduction factor and the criteria for the application of that factor and designate categories of employees to whom the factor and the criteria are not applicable;

(10) determine when and how funds are transferred to this plan;

(11) determine, for the purposes of sections 80 and 108, the order of priority for the reduction of benefits;

(11.1) determine, for the purposes of section 85.5.1, the circumstances due to which an agreement is suspended;

(11.2) determine, for the purposes of section 85.5.4, the circumstances due to which an agreement becomes null or terminates and, for each circumstance, determine the pensionable salary, annualized pensionable salary, the service credited and the contributions; prescribe the terms and conditions on which an employee may be credited with service not recognized by reason of any such circumstance;

(11.3) determine, for the purposes of the second paragraph of section 86, categories of employees and rules, terms and conditions to have years or parts of years of past service as a paid trainee credited; determine, for the purposes of that paragraph, the years or parts of years of past service which may be credited and their number, which may vary according to the category;

(11.3.1) *(subparagraph repealed)*;

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

(12) establish the conditions of application of sections 101 to 108;

(13) establish the criteria, rules, actuarial principles and tables required for computing the pension credit in the cases contemplated in sections 105 and 106;

(13.1) *(subparagraph repealed)*;

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

(14) define, for the purposes of section 115.1, the expression "casual employment";

(14.1) *(subparagraph repealed)*;

(14.1.1) determine, for the purposes of section 115.10.7.3, the conditions and terms of payment by the employer of the amount concerned;

- (14.2) determine the terms and conditions of the applications required under Chapter VII.1 of Title I;
- (14.3) determine, for the purposes of sections 122.1 and 122.1.1, the information which must be contained in the statement setting out the value of the benefits accrued by the employee or former employee;
- (14.3.1) determine, for the purposes of section 122.1.1, the conditions and terms according to which the spouses may agree to partition the benefits accrued by the employee or former employee under this plan;
- (14.4) fix, for the purposes of section 122.2, the rules which apply to the establishment of the benefits accrued under this plan, which may differ from the rules otherwise applicable under this Act; determine, for the purposes of the said section, the actuarial rules, assumptions and methods which apply to the assessment of accrued benefits and which may vary according to the nature of the benefits;
- (14.5) determine, for the purposes of section 122.3, the rules and the terms and conditions of payment of the sums awarded to the spouse and, where applicable, the interest payable thereon;
- (14.6) prescribe, for the purposes of section 122.5, the actuarial rules, assumptions and methods for reducing any sum payable under this plan, which may vary according to the nature of the benefit from which such sum is derived;
- (15) determine, under section 124, the date of the increase in the rate of contribution;
- (15.0.1) prescribe, for the purposes of section 128.0.1, the manner of establishing the amount of the compensation the Government must pay;
- (15.1) determine, for the purposes of section 133.6, the rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds;
- (16) determine the terms and conditions on which Retraite Québec may effect compensation under sections 147 and 190 out of sums it owes to a person and, for the purposes of the third paragraph of section 147, the cases in and conditions subject to which Retraite Québec remits any sum, other than the sums referred to in subparagraphs 1 to 3 of the second paragraph of section 147, owed to Retraite Québec;
- (16.0.1) prescribe, for the purposes of section 147.0.1, the manner of determining the latest date on which errors or corrections may be identified or received in order for Retraite Québec to adjust the amount of a pension downwards;
- (16.1) determine, for the purposes of section 147.0.3, the rates of interest applicable to each period and the method of computation of such interest, both of which may vary according to the pension plan concerned;
- (17) determine, for the purposes of section 148, when and on what conditions the payment of pension benefits are made and determine the method for computing those benefits;
- (17.1) determine the minimum amount of interest that is payable pursuant to section 151;
- (18) establish, for the purposes of section 177, the rate of contribution applicable to the Government and Public Employees Retirement Plan each year, according to the rules, terms and conditions prescribed by the regulation, and prescribe the factor used each year for the contribution formula;
- (19) define the expression “employee who may be unionized”;
- (20) determine, for the purposes of section 191.1, the terms according to which the various sums determined by regulation that are owed by the employer bear interest and prescribe the time within which the employer is required to pay such sums;

(21) fix, for the purposes of section 191.2, the amount of annual contributions which, if exceeded, constitutes for an employee an excess amount of contributions or, as the case may be, an insufficient amount of contributions;

(22) *(subparagraph repealed)*;

(22.1) *(subparagraph repealed)*;

(22.2) establish, for the purposes of section 216.2, the limit applicable to the pensionable salary and the limit applicable to the service credited, the rules and procedures for computing the pension, and the conditions governing the application of those limits, rules and procedures;

(22.3) establish, for the purposes of section 216.3, the periods of absence that may be credited for each type of absence and in total;

(22.4) for the purposes of section 217, determine for a given period the rules and procedures for determining the rates of interest in Schedule VI according to the rates of return on certain categories of amounts referred to in section 127 and designated by the regulation, and the rules and procedures for determining the rate of interest in Schedule VII according to an external index also designated by the regulation;

(23) *(subparagraph repealed)*;

(24) determine, for the purposes of section 219, the other conditions for computing the interest on contributions within the meaning of section 50;

(25) determine the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule I or II.1.

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

1973, c. 12, s. 121; 1983, c. 24, s. 1; 1985, c. 18, s. 15; 1986, c. 44, s. 75; 1987, c. 47, s. 58; 1987, c. 107, s. 197; 1988, c. 82, s. 46; 1990, c. 32, s. 20; 1990, c. 5, s. 29; 1990, c. 87, s. 68; 1991, c. 14, s. 19; 1992, c. 39, s. 35; 1992, c. 67, s. 45; 1995, c. 46, s. 13; 1995, c. 70, s. 36; 1996, c. 53, s. 17; 1997, c. 50, s. 46; 1999, c. 73, s. 9; 2000, c. 32, s. 28; 2001, c. 31, s. 322; 2002, c. 30, s. 55; 2004, c. 39, s. 137; 2006, c. 55, s. 27; 2006, c. 49, s. 126; 2007, c. 43, s. 82; 2008, c. 25, s. 21; 2007, c. 43, s. 82; 2010, c. 11, s. 33; 2010, c. 29, s. 15; 2011, c. 24, s. 12; 2013, c. 9, s. 54; 2014, c. 11, s. 4; 2015, c. 27, s. 17; 2015, c. 20, s. 61; 2018, c. 4, s. 29; 2023, c. 6, s. 8; I.N. 2024-10-01.

135. *(Repealed).*

1973, c. 12, s. 122; 1977, c. 21, s. 37; 1983, c. 24, s. 1; 1987, c. 47, s. 59.

TITLE III

ADMINISTRATION OF RETIREMENT PLANS

1983, c. 24, s. 1.

CHAPTER I

PROVISIONS APPLICABLE TO CERTAIN RETIREMENT PLANS

1983, c. 24, s. 1; 2006, c. 49, s. 86.

135.1. This Title may only apply to a pension plan referred to in section 4 of the Act respecting Retraite Québec (chapter R-26.3).

2015, c. 20, s. 50.

DIVISION I

Repealed, 2006, c. 49, s. 87.

1983, c. 24, s. 1; 2006, c. 49, s. 87.

136. *(Repealed).*

1973, c. 12, s. 123; 1977, c. 5, s. 14; 1977, c. 21, s. 37; 1982, c. 51, s. 45; 1983, c. 24, s. 1; 2006, c. 49, s. 87.

137. *(Repealed).*

1973, c. 12, s. 124; 1983, c. 24, s. 1; 1986, c. 44, s. 76; 1987, c. 47, s. 60; 1987, c. 107, s. 198; 1990, c. 87, s. 69; 1991, c. 14, s. 20; 1993, c. 41, s. 20; 1995, c. 46, s. 14; 1996, c. 53, s. 18; 2001, c. 31, s. 323; 2002, c. 30, s. 56; 2004, c. 39, s. 138; 2006, c. 55, s. 28; 2006, c. 49, s. 87.

137.0.1. *(Repealed).*

1996, c. 53, s. 19; 2002, c. 7, s. 173; 2006, c. 49, s. 87.

137.0.2. *(Repealed).*

1996, c. 53, s. 19; 2006, c. 49, s. 87.

137.1. *(Repealed).*

1985, c. 18, s. 16; 1987, c. 47, s. 61.

138. *(Repealed).*

1973, c. 12, s. 125; 1980, c. 18, s. 11; 1983, c. 24, s. 1; 1996, c. 53, s. 20; 2004, c. 39, s. 139; 2006, c. 49, s. 87.

138.1. *(Replaced).*

1982, c. 33, s. 17; 1983, c. 24, s. 1.

138.2. *(Replaced).*

1982, c. 33, s. 17; 1983, c. 24, s. 1.

139. *(Repealed).*

1973, c. 12, s. 126; 1983, c. 24, s. 1; 1996, c. 53, s. 21; 2004, c. 39, s. 140; 2006, c. 49, s. 87.

140. *(Repealed).*

1973, c. 12, s. 127; 1982, c. 33, s. 18; 1983, c. 24, s. 1; 1987, c. 47, s. 62; 1996, c. 53, s. 22; 2004, c. 39, s. 141; 2006, c. 49, s. 87.

141. *(Repealed).*

1973, c. 12, s. 128; 1977, c. 21, s. 38; 1983, c. 24, s. 1; 1996, c. 53, s. 23; 2004, c. 39, s. 142; 2006, c. 49, s. 87.

142. *(Repealed).*

1973, c. 12, s. 129; 1983, c. 24, s. 1; 1996, c. 53, s. 24; 2004, c. 39, s. 143; 2006, c. 49, s. 87.

143. *(Repealed).*

1973, c. 12, s. 130; 1983, c. 24, s. 1; 1983, c. 55, s. 161; 2000, c. 8, s. 242; 2006, c. 49, s. 87.

144. *(Repealed).*

1973, c. 12, s. 131; 1983, c. 24, s. 1; 1987, c. 47, s. 63; 1996, c. 53, s. 25; 2004, c. 39, s. 144; 2006, c. 49, s. 87.

145. *(Repealed).*

1973, c. 12, s. 132; 1983, c. 24, s. 1; 1996, c. 53, s. 26; 2004, c. 39, s. 145; 2006, c. 49, s. 87.

146. *(Repealed).*

1973, c. 12, s. 133; 1983, c. 24, s. 1; 1983, c. 38, s. 80.

DIVISION II

Heading repealed, 2006, c. 49, s. 88.

1983, c. 24, s. 1; 2006, c. 49, s. 88.

146.1. Except in cases of fraud or deceit, where a pensioner would no longer be entitled to a pension as a result of a correction made to the years or parts of a year of service credited or counted, Retraite Québec shall not question that person's eligibility for the pension it established in his respect following a pension application. However, the pension shall be recomputed, as of the time the pensioner retired, on the basis of the corrected data and reduced, if necessary, by the amount of actuarial reduction which applied at that time.

1993, c. 41, s. 21; 2015, c. 20, s. 61.

147. Subject to the second and third paragraphs, Retraite Québec may, after having given notice and in the manner prescribed by regulation, make up for any sum owing to it by a person out of any benefit or reimbursement of contributions it owes to that person.

Retraite Québec shall remit

- (1) any amount of pension or pension credit owed to Retraite Québec;
- (2) any excess reimbursement of contributions or actuarial value owed to Retraite Québec;
- (3) any overpayment owed to Retraite Québec by a spouse after the date of payment of the sums allotted to the spouse following the partition and assignment of benefits between spouses.

Retraite Québec shall remit any sum, other than the sums referred to in subparagraphs 1 to 3 of the second paragraph, owed to Retraite Québec in the cases and subject to the conditions determined by government regulation.

1973, c. 12, s. 134; 1983, c. 24, s. 1; 1988, c. 82, s. 47; 1990, c. 32, s. 21; 1995, c. 46, s. 16; 2014, c. 11, s. 5; 2015, c. 27, s. 18; 2015, c. 20, s. 61.

147.0.1. Retraite Québec may adjust downwards the amount of a pension the payment of which has begun, in order to correct an error in computation or to take into account a correction made to the data used for computing the pension if the error or correction is identified or received not later than the date determined in the manner established by regulation. The downwards adjustment may be carried out within the 12 months following that date.

Subsequently, the amount of a pension may not be adjusted downwards by reason of an error in computation or a correction made to the data used for computing the pension.

1995, c. 46, s. 17; 1999, c. 73, s. 10; 2007, c. 43, s. 83; 2015, c. 20, s. 61.

147.0.2. *(Repealed).*

1995, c. 46, s. 17; 1999, c. 73, s. 11.

147.0.3. Any person who has received a reimbursement of contributions or actuarial value without being entitled thereto and who is entitled, in respect of the amounts so reimbursed, to claim a pension credit under his pension plan has 90 days from the date of the notice of claim sent by Retraite Québec to elect either to keep the amount reimbursed, or to return the amount received without entitlement, with interest compounded annually, and computed at the rates determined for each period and in the manner prescribed by regulation, both of which may vary according to the pension plan concerned, from the date of the reimbursement to the date of the notice.

Any person who does not remit to Retraite Québec the total amount claimed within the time allotted shall, subject to the third paragraph, forfeit any pension credit he could have claimed had it not been for the amount received without entitlement and is deemed, for the purposes of his pension plan, to have been entitled to the benefit granted to him.

The person may reverse his decision and Retraite Québec shall, on request, send him a new notice of claim for an amount computed in accordance with the first paragraph up to the date of the new notice. In that case, the first paragraph shall apply in respect of that person. The person shall recover benefit entitlement under his pension plan if he remits the new amount claimed within the time allotted therefor.

If the person has contested the amount claimed from him, in accordance with the provisions of his pension plan, and a final decision on the contestation has been made, the third paragraph applies without the person being required to file an application.

Where a person returns the difference between the amount of the contributions reimbursed by Retraite Québec and the amount corresponding to the value of the contributions covered by the person's application for reimbursement, no interest is added to the amount so returned.

1995, c. 46, s. 17; 2002, c. 30, s. 57; 2015, c. 20, s. 61.

147.0.4. Any decision of Retraite Québec concerning a person's eligibility for participation in a pension plan or concerning the number of years or parts of a year in respect of which a redemption proposal has been accepted becomes irrevocable, subject, in the latter case, to the provisions of the pension plans relating to redemption proposals, on the earlier of the following dates:

- (1) the date occurring three years after the date of Retraite Québec's initial decision;

- (2) the date on which the following conditions are met:
 - (a) the person ceases to be a member of the employee's pension plan; and
 - (b) the person's eligibility for a pension is confirmed to him in writing by Retraite Québec.

A decision of Retraite Québec concerning any other element of an accepted redemption proposal becomes irrevocable, subject to the provisions of the pension plans relating to redemption proposals, on the date referred to in subparagraph 1 of the first paragraph.

Notwithstanding the first and second paragraphs, any data pertaining to a redemption proposal may be corrected at all times if that is advantageous to the person and if the person pays any additional cost resulting therefrom.

Retraite Québec must notify the employee of any error affecting a decision concerning the employee's eligibility for participation in a pension plan, despite the irrevocability of the decision. In such a case, the employee may elect to participate in the plan in which the employee should have participated. The employee is deemed to participate in the plan from the date on which the employee should have participated in the plan and, where applicable, Retraite Québec or the employee shall return all amounts due as a consequence of such election. The employee must inform Retraite Québec of their election within 90 days from the date of the notice of Retraite Québec, failing which, the employee's participation in the plan shall be continued.

The first paragraph does not apply in respect of a decision concerning a person's eligibility for participation in the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services; however, it applies to a decision concerning a person's qualification for membership in one of those plans, and the decision becomes irrevocable if that is advantageous to the person considering the provisions of the plan at the time the person's participation in the plan begins. In addition, the fourth paragraph does not apply to the Pension Plan of Management Personnel if the pension plan of which the person should have been a member is the Government and Public Employees Retirement Plan.

1995, c. 46, s. 17; 2001, c. 31, s. 324; 2002, c. 30, s. 58; 2004, c. 39, s. 146; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

147.0.5. The second paragraph of section 147, the regulatory provisions made under the third paragraph of that section and the second paragraph of section 147.0.1 do not apply if the overpayments made or benefits granted to a person result from one of the following three cases that could reasonably have been noticed by the person:

- (1) an administrative error;
- (2) an error in the data provided by the employer;
- (3) a change made to the data that concerns the period after the date of the pension application and that was used in computing the overpayments or the granting of benefits.

Section 147.0.4 does not apply if the overpayments made or benefits granted to a person result from an administrative error that could reasonably have been noticed by the person.

1995, c. 46, s. 17; 2006, c. 55, s. 29; 2008, c. 25, s. 22; 2014, c. 11, s. 6; 2015, c. 27, s. 19.

147.0.6. A person who participated in a pension plan, who recovers from the Minister of Revenue sums transferred by Retraite Québec pursuant to the Public Curator Act (chapter C-81) or the Unclaimed Property Act (chapter B-5.1) and who can claim, in respect of such sums and by reason of the person's participation in that plan, to have a right under the pension plan from which the sums derive may request of Retraite Québec that the years or parts of a year of service counted or credited before the sums were so transferred be counted or credited to that pension plan.

Retraite Québec, upon receiving the request from the person, shall send the person a notice claiming the sums referred to in the first paragraph, plus accrued interest compounded annually at a rate determined by regulation pursuant to section 147.0.3 accruing from the date of transfer of the sums until the date of sending of the notice of claim. The person shall pay Retraite Québec the amount claimed within 90 days following the date of sending of the notice of claim.

1997, c. 80, s. 75; 2005, c. 44, s. 54; 2011, c. 10, s. 97; 2015, c. 20, s. 61; 2023, c. 6, s. 9.

147.1. *(Repealed).*

1990, c. 5, s. 30; 1992, c. 16, s. 7; 1995, c. 70, s. 37; 1996, c. 53, s. 27.

148. Notwithstanding any inconsistent provision of any Act, regulation or order, every pension benefit under any of the pension plans the benefits of which are payable by Retraite Québec is computed on a monthly basis in accordance with the method determined by regulation and the monthly payment is paid at such intervals and on such conditions as may be determined by the regulation. The regulation may prescribe the date on which the benefit becomes payable and the date on which it ceases to be paid.

Retraite Québec may, however, make cash payment of the actuarial value or cash payment of the annual value of a pension benefit if it is authorized to do so by an Act, regulation or order.

1973, c. 12, s. 135; 1983, c. 24, s. 1; 1986, c. 44, s. 77; 1987, c. 47, s. 64; 2002, c. 30, s. 59; 2015, c. 20, s. 61.

149. Retraite Québec may, however, in one annual payment and on such date as it may determine, make cash payment of the annual value of all the benefits payable under a pension plan administered by it, except for pensions granted to children and those granted by reason of physical or mental disability, if the total amount of the benefits payable under the plan does not exceed \$811.

The cash payment of the annual value of benefits does not have the effect of making benefits due.

The amount of \$811 is, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), indexed annually by the rate of increase of the Pension Index established by the said Act.

1973, c. 12, s. 136; 1974, c. 9, s. 23; 1977, c. 21, s. 39; 1980, c. 11, s. 84; 1982, c. 33, s. 19; 1983, c. 24, s. 1; 1986, c. 44, s. 78; 2015, c. 20, s. 61.

150. Retraite Québec may request from any employee or beneficiary of a plan administered by it, and from their employer, any information or document required to determine the right to benefits provided under the plan, and to allow periodic control.

For such purpose, Retraite Québec may determine the form and tenor of any form it prescribes.

1977, c. 21, s. 40; 1977, c. 5, s. 14; 1983, c. 24, s. 1; 1986, c. 44, s. 79; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

151. Every sum owing to a beneficiary, except contributions deducted in excess for years subsequent to the year 1986, under any retirement plan administered by Retraite Québec bears interest, in the case of contributions deducted in excess in the course of a year, from the midpoint of the following year and, in all other cases, from the sixty-first day after any of the following dates:

- (1) the date on which the sum becomes payable if, at the time of his application, the sum is not exigible;
- (2) the date of receipt of his application if, at the time of his application, the sum is exigible;

(3) 31 December of the year in which the person's retirement plan provides that the person ceases to be a member due to his age or, if he continues to hold pensionable employment on that date, the date on which he retires.

The interest is compounded annually at the rate determined in Schedule VII in force on the date of payment unless another rate in that Schedule already applies on that date, in which case that last rate continues to apply. However, in the case of the plan created by this Act, the Pension Plan of Peace Officers in Correctional Services and the pension plan of the Sûreté du Québec, contributions deducted in excess in a given year are reimbursed with interest, compounded annually, at the rates determined in Schedule VI from the midpoint of the following year until the date of payment. In the case of the Pension Plan of Management Personnel, contributions deducted in excess in a given year are reimbursed with interest, compounded annually, at the rates determined in Schedule VII to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) from the midpoint of the following year until the date of payment. In the case of the Teachers Pension Plan and the Civil Service Superannuation Plan, the interest is computed, for the reimbursement of contributions deducted in excess for the years prior to the year 1987, according to the rates fixed in Schedule VI which are applicable from the date determined in the first paragraph until the date of payment.

No amount of interest is payable pursuant to this section if it is less than the minimum amount prescribed by regulation.

1977, c. 21, s. 40; 1983, c. 24, s. 1; 1985, c. 18, s. 17; 1987, c. 47, s. 65; 1987, c. 107, s. 199; 1988, c. 82, s. 48; 1990, c. 87, s. 105; 1997, c. 50, s. 47; 2001, c. 31, s. 325; 2002, c. 30, s. 60; 2004, c. 39, s. 147; 2007, c. 43, s. 84; 2015, c. 27, s. 20; 2015, c. 20, s. 61.

152. No amount of interest payable under section 151 on the contributions and, as the case may be, on the sums paid into a retirement plan for the redemption or transfer of service may result in payment on those contributions or sums of a total amount of interest greater than the amount of interest that would be paid if it were computed according to the rates applicable under the second paragraph of section 151, in respect of the period commencing after the sixtieth day or, in the case of contributions deducted in excess in the course of a year, in respect of the period commencing after 30 June of the following year.

Section 151 does not apply in respect of the amount determined pursuant to section 46.1 and in respect of any period for which the retirement plans provide for the reimbursement of contributions and, as the case may be, of sums paid for the redemption or transfer of service with interest at a rate equal to the average yield of the fund of the plan concerned or, as the case may be, at the rate of interest payable under this plan.

1973, c. 12, s. 137; 1983, c. 24, s. 1; 1985, c. 18, s. 18; 1990, c. 87, s. 70.

153. An adjustment to a pension as a result of the payment of a lump sum made as an increase in or adjustment to the salary for a previous year bears interest, compounded annually, at the rate determined in Schedule VII in force on the date of payment from the 61st day after receipt of an application for adjustment made after the day on which the salary adjustment was paid.

1973, c. 12, s. 138; 1983, c. 24, s. 1; 1988, c. 82, s. 49; 2004, c. 39, s. 148; 2008, c. 25, s. 23.

154. At least every three years, Retraite Québec shall prepare a statement of participation for each employee who is a member of a retirement plan administered by it, setting forth

- (1) the accumulated service credited to the employee;
- (2) the amount of the contributions paid; and
- (3) the pension credit, if any, accrued to the employee.

1973, c. 12, s. 141; 1977, c. 21, s. 41; 1982, c. 33, s. 20; 1983, c. 24, s. 1; 1987, c. 47, s. 66; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

154.1. *(Replaced).*

1982, c. 51, s. 46; 1983, c. 24, s. 1.

155. Every person who is or has been the administrator, trustee or employer contemplated in a retirement plan shall furnish Retraite Québec with any information or document it may request.

1973, c. 12, s. 142; 1974, c. 9, s. 24; 1983, c. 24, s. 1; 2015, c. 20, s. 61.

156. Retraite Québec may make an inquiry into any matter the administration of which was entrusted to it and question any person and examine any document or voucher.

1973, c. 12, s. 143; 1974, c. 9, s. 25; 1982, c. 51, s. 47; 1983, c. 24, s. 1; 2015, c. 20, s. 61.

157. Retraite Québec or the person it authorizes is, for its inquiries, vested with all the powers and immunities of a commissioner appointed under the Act respecting public inquiry commissions (chapter C-37). However, in no case may Retraite Québec impose a penalty for contempt of court.

Articles 282 to 285 of the Code of Civil Procedure (chapter C-25.01) apply to the witnesses heard at an inquiry.

1973, c. 12, s. 144; 1974, c. 9, s. 26; 1983, c. 24, s. 1; 2015, c. 20, s. 61; I.N. 2016-01-01 (NCCP).

158. Retraite Québec may, on the recommendation of the pension committee and with the authorization of the Government, enter into a transfer agreement with a government in Canada or any other body having a retirement plan or with the body which administers the plan, to have counted or credited, as the case may be, in respect of an employee to whom the Pension Plan of Certain Teachers, the Government and Public Employees Retirement Plan, the Teachers Pension Plan or the Civil Service Superannuation Plan is applicable, all or part of the years of service counted under the retirement plan of which the employee was a member. If an agreement of transferability stipulates that years and parts of a year of service counted under the other pension plan are recognized solely for purposes of entitlement to a pension under the pension plan of which the employee is a member, the employee who pays an amount determined in the agreement to be credited with all or part of the years or parts of a year of service under the pension plan shall do so, from 1 January 1988, in the manner prescribed in section 26.

Retraite Québec may, according to law, enter into such an agreement with a government in Canada or any of its departments or agencies.

Such agreements may provide the terms and conditions of a transfer and provide for the case of an employee who enters the service of a government in Canada or of one of its departments or of any other agency.

The sums necessary for the application of this section are received or paid according to the plan concerned.

A transfer agreement referred to in the first paragraph may not be entered into with respect to all or part of the years of service counted under the pension plan applicable in a research centre within the meaning of section 6.2, of which the employee was a member.

1973, c. 12, s. 211; 1982, c. 33, s. 21; 1983, c. 24, s. 1; 1987, c. 47, s. 67; 1987, c. 107, s. 200; 1988, c. 41, s. 91; 1992, c. 67, s. 46; 1995, c. 46, s. 18; 2004, c. 39, s. 149; 2006, c. 55, s. 30; 2006, c. 49, s. 89; 2010, c. 11, s. 34; 2015, c. 20, s. 61.

158.0.1. *(Repealed).*

1999, c. 73, s. 12; 2000, c. 32, s. 29; 2023, c. 6, s. 10.

158.0.2. Where, pursuant to section 246.23.1 of the Courts of Justice Act (chapter T-16), a judge requests the transfer, to the judge's pension plan referred to in that section, of the value of the benefits accrued to the judge before the judge's appointment under a pension plan administered by Retraite Québec, Retraite Québec shall, notwithstanding any provision to the contrary, transfer the amount that is the greater of

- (1) the sum of the contributions with interest, if any, accrued to the date of the transfer; and

(2) the actuarial value of the judge's pension established on that same date in accordance with the actuarial assumptions and methods determined by the regulation made pursuant to subparagraph 2 of the first paragraph of section 215.13 of this Act.

2002, c. 32, s. 4; 2004, c. 39, s. 150; 2015, c. 20, s. 61.



In this section, "judge" and "judges" also mean presiding justices of the peace, unless the context indicates otherwise (S.Q. 2017, c. 30, s. 35).

DIVISION II.1

Repealed, 2006, c. 49, s. 90.

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.1. (Repealed).

1996, c. 53, s. 28; 2001, c. 31, s. 326; 2002, c. 30, s. 61; 2006, c. 49, s. 90.

158.2. (Repealed).

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.3. (Repealed).

1996, c. 53, s. 28; 2001, c. 31, s. 327; 2006, c. 49, s. 90.

158.4. (Repealed).

1996, c. 53, s. 28; 2001, c. 31, s. 328; 2006, c. 49, s. 90.

158.5. (Repealed).

1996, c. 53, s. 28; 2001, c. 31, s. 329; 2006, c. 55, s. 31; 2006, c. 49, s. 90.

158.6. (Repealed).

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.7. (Repealed).

1996, c. 53, s. 28; 2004, c. 39, s. 151.

158.8. (Repealed).

1996, c. 53, s. 28; 2001, c. 31, s. 330; 2002, c. 30, s. 62; 2006, c. 49, s. 90.

158.9. (Repealed).

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.10. (Repealed).

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.11. (Repealed).

1996, c. 53, s. 28; 2000, c. 29, s. 669; 2006, c. 49, s. 90.

158.12. *(Repealed).*

1996, c. 53, s. 28; 2006, c. 49, s. 90.

158.13. *(Repealed).*

1996, c. 53, s. 28; 2002, c. 30, s. 63; 2006, c. 49, s. 90.

DIVISION III

Repealed, 2006, c. 49, s. 90.

1983, c. 24, s. 1; 2006, c. 49, s. 90.

159. *(Repealed).*

1982, c. 21, s. 1; 1983, c. 24, s. 1; 2006, c. 49, s. 90.

160. *(Repealed).*

1983, c. 24, s. 1; 2006, c. 49, s. 90.

161. *(Repealed).*

1983, c. 24, s. 1; 2006, c. 49, s. 90.

162. *(Repealed).*

1983, c. 24, s. 1; 2006, c. 49, s. 90.

CHAPTER II

PENSION COMMITTEE

1983, c. 24, s. 1; 1996, c. 53, s. 29; 2006, c. 49, s. 91.

163. The pension committee of the pension plans established under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Teachers Pension Plan (chapter R-11), the Act respecting the Civil Service Superannuation Plan (chapter R-12) and the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) is hereby established.

1983, c. 24, s. 1; 1996, c. 53, s. 30; 2006, c. 49, s. 92.

DIVISION I

Heading repealed, 2006, c. 49, s. 93.

1996, c. 53, s. 31; 2001, c. 31, s. 331; 2006, c. 49, s. 93.

164. The committee is composed of a chair and 24 other members appointed by the Government for a term of up to two years, as follows:

(1) 10 members from the labour sector, appointed after consultation with the union or association concerned, including

(a) two from the Confédération des syndicats nationaux;

(b) two from the Centrale des syndicats du Québec;

- (c) one from the Fédération des travailleurs et travailleuses du Québec;
- (d) one from the Syndicat de la fonction publique du Québec;
- (e) one from the Fédération interprofessionnelle de la santé du Québec - FIQ;
- (f) one from the Syndicat des professionnelles et professionnels du gouvernement du Québec;
- (g) one from the Alliance du personnel professionnel et technique de la santé et des services sociaux; and

(h) one appointed from the lists provided by the groups of associations of employees to which the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (chapter R-8.2) applies and by the associations certified under the Public Service Act (chapter F-3.1.1) if they are not concerned by subparagraphs *a* to *g*;

(2) two pensioners under any of the pension plans referred to in section 163, chosen after consultation with the pensioners associations that are the most representative of those plans, unless a different consultation process is determined by the Government; and

(3) 12 members representing the Government.

The chair of the committee is appointed by the Government, for a term not exceeding three years, after consultation with the committee members. The chair must be independent. Sections 4 to 7 and 9 to 11 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and section 12 of the Act respecting Retraite Québec (chapter R-26.3) apply to the chair of the committee with the necessary modifications.

1983, c. 24, s. 1; 1983, c. 55, s. 161; 1985, c. 12, s. 99; 1996, c. 53, s. 32; 2002, c. 30, s. 74; 2006, c. 49, s. 94; 2015, c. 20, ss. 51 and 61.

165. The committee is responsible for

(1) reexamining, on request, the decisions made by Retraite Québec in respect of the employees and beneficiaries to whom the pension plans established under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), the Act respecting the Teachers Pension Plan (chapter R-11), the Act respecting the Civil Service Superannuation Plan (chapter R-12) and the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) apply;

(2) determining the conditions of implementation of the agreements entered into by the parties negotiating the conditions of employment of the employees referred to in subparagraph 1 if the agreements fail to do so, to the extent that the costs of those conditions are consistent with Retraite Québec's budget;

(3) establishing, jointly with the Caisse de dépôt et placement du Québec, an investment policy in respect of funds derived from contributions paid by employees to whom the Government and Public Employees Retirement Plan applies;

(3.1) establishing, jointly with the Caisse de dépôt et placement du Québec and after consultation with the pension committee referred to in section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), an investment policy in respect of the sums paid by employees for the pension credits obtained under sections 86, 100, 104, 113 and 115.5.1 of this Act;

(3.2) after consultation with the pension committee referred to in section 196.2 of the Act respecting the Pension Plan of Management Personnel, determining the terms and conditions of the increase of a pension credit provided for in section 89 of this Act or determining that the pension credit is not to be so increased;

(4) approving the financial statements of the Government and Public Employees Retirement Plan within 30 days after the recommendation of the audit committee of the board of directors of Retraite Québec;

(5) receiving for examination Retraite Québec's plan of action for the Government and Public Employees Retirement Plan, and reporting on it to Retraite Québec; and

(6) receiving for examination the actuarial valuation reports of the plans identified in subparagraph 1.

For the purposes of subparagraph 4 of the first paragraph, the financial statements of the plan must be signed by two members of the committee, one of whom represents the employees and beneficiaries and the other of whom represents the Government. If the financial statements are not approved by the committee within the time prescribed in that subparagraph, the board of directors of Retraite Québec is responsible for approving them.

In addition to the decisions it may reexamine under subparagraph 1 of the first paragraph, the decisions made by Retraite Québec in respect of an employee who is a member of the Pension Plan of Management Personnel are also reexamined by the Committee where they relate to an application for the redemption of years or parts of a year of service filed by an employee while the employee was a member of the Government and Public Employees Retirement Plan, if those years and parts of a year meet the requirements of section 138 of the Act respecting the Pension Plan of Management Personnel.

1983, c. 24, s. 1; 1986, c. 44, s. 80; 1987, c. 47, s. 68; 1991, c. 14, s. 21; 1996, c. 53, s. 33; 2000, c. 32, s. 30; 2001, c. 31, s. 332; 2006, c. 49, s. 95; 2015, c. 20, s. 61; 2023, c. 6, s. 11.

165.1. The committee may request that Retraite Québec carry out studies on the administration of the plans identified in subparagraph 1 of the first paragraph of section 165.

The committee may also request that Retraite Québec provide additional services to employees and beneficiaries under the Government and Public Employees Retirement Plan and determine the manner in which the resulting administrative expenses are to be shared by the employees and the Government, without more than one half of those expenses being borne by the Government.

2006, c. 49, s. 96; 2015, c. 20, s. 61.

165.2. The committee may make recommendations on the application of the plans identified in subparagraph 1 of the first paragraph of section 165 to the Government, to the associations negotiating the conditions of employment of employees who are members of the plans referred to in subparagraphs 1 to 4 of the first paragraph of section 4 of the Act respecting Retraite Québec (chapter R-26.3), to the Retraite Québec and to the Minister.

2006, c. 49, s. 96; 2015, c. 20, s. 61.

166. At the expiry of their term, the members of the committee shall remain in office until they are replaced or reappointed.

Any vacancy occurring during a term of office is filled according to the mode of appointment of the member to be replaced.

1983, c. 24, s. 1.

166.1. If the chair of the committee is absent or unable to act, the chair of the pension committee established under section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) replaces the chair of the committee temporarily.

2006, c. 49, s. 97.

167. The members of the committee, other than the chair, are not remunerated.

However, the members are entitled, according to the standards fixed by the Government, to an attendance allowance and reimbursement of justifiable costs incurred by them in the performance of their duties. The Government determines the remuneration of the chair.

1983, c. 24, s. 1; 1996, c. 53, s. 34; 2004, c. 39, s. 152; 2006, c. 49, s. 98.

168. Fifteen members, including the chair, seven members representing employees and beneficiaries under the plan and seven members representing the Government, form a quorum at meetings of the committee.

1983, c. 24, s. 1; 2006, c. 49, s. 99.

169. Each member of the committee is entitled to one vote. The chair is not entitled to vote unless there is a tie vote. The chair may not vote at all on a resolution concerning

- (1) additional services requested by the pension committee under the second paragraph of section 165.1;
- (2) a mandate to be given to a consultant hired to advise the committee;
- (3) the approval of the financial statements of the Government and Public Employees Retirement Plan; or
- (4) any matter entailing an increase in the cost of the plan or a budget overrun for Retraite Québec.

1983, c. 24, s. 1; 2000, c. 32, s. 31; 2006, c. 49, s. 100; 2015, c. 20, s. 61.

170. Retraite Québec shall designate from among its employees other than its secretary the person who is to act as secretary of the committee.

1983, c. 24, s. 1; 1996, c. 53, s. 35; 2006, c. 49, s. 101; 2015, c. 20, s. 52.

171. The committee may make by-laws respecting the exercise of its powers and its internal management.

By-laws made under this section come into force only after being approved by the Government.

1983, c. 24, s. 1.

172. The minutes of the sittings of the committee, approved by it and certified by the chair, by the secretary or by any other person authorized to do so by the committee, are authentic.

Similarly, documents or copies emanating from the committee are authentic, if so certified.

1983, c. 24, s. 1; 2006, c. 49, s. 127.

173. The committee may delegate all or part of its powers, provided in paragraphs 1, 3 and 3.1 of section 165, to subcommittees.

The subcommittees are composed of two persons representing the Government and two persons representing employees and beneficiaries.

However, the committee may delegate the reexamination power provided for in paragraph 1 of section 165 to a subcommittee whose members it shall appoint, where applications for reexamination are submitted by non-unionizable employees other than employees who are members of the Pension Plan of Management Personnel, by beneficiaries who belonged to such a group of employees at the time they ceased to contribute to their plans or by beneficiaries who were the successors, spouses or children of such employees. The subcommittee is composed of two representatives of the Government and of two representatives of non-unionizable employees appointed after consultation with the members of the pension committee referred to in section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) chosen from among the representatives of the non-unionizable employees.

The subcommittee referred to in the third paragraph shall also reexamine the decisions of Retraite Québec referred to in the second paragraph of section 165 and those made pursuant to section 3.2 of the Act and those made under section 28.5.12 of the Act respecting the Teachers Pension Plan (chapter R-11) and section 99.17.7 of the Act respecting the Civil Service Superannuation Plan (chapter R-12).

1983, c. 24, s. 1; 1985, c. 18, s. 19; 1991, c. 14, s. 22; 1995, c. 46, s. 31; 1996, c. 53, s. 36; 2001, c. 31, s. 333; 2006, c. 49, s. 102; 2015, c. 20, s. 61; 2023, c. 6, s. 12.

173.0.1. The president and chief executive officer, the vice-presidents and the employees of Retraite Québec may not be members of the committee.

1996, c. 53, s. 37; 2004, c. 39, s. 153; 2006, c. 49, s. 103; 2015, c. 20, s. 61.

173.0.2. No proceedings may be brought against the pension committee, its subcommittees or their members by reason of an omission made or an act performed in good faith in the exercise of their functions.

1996, c. 53, s. 37; 2001, c. 31, s. 334; 2006, c. 49, s. 104.

DIVISION II

Repealed, 2006, c. 49, s. 105.

1991, c. 14, s. 23; 1996, c. 53, s. 38; 2001, c. 31, s. 335; 2006, c. 49, s. 105.

173.1. *(Repealed).*

1991, c. 14, s. 23; 1996, c. 53, s. 38; 2001, c. 31, s. 336; 2006, c. 49, s. 105.

173.2. *(Repealed).*

1991, c. 14, s. 23; 1992, c. 16, s. 8; 1996, c. 53, s. 38; 2000, c. 32, s. 32; 2001, c. 31, s. 337; 2006, c. 49, s. 105.

173.3. *(Repealed).*

1991, c. 14, s. 23; 1996, c. 53, s. 38; 2001, c. 31, s. 338; 2006, c. 49, s. 105.

173.3.1. *(Repealed).*

2000, c. 32, s. 33; 2001, c. 31, s. 339; 2006, c. 49, s. 105.

173.4. *(Repealed).*

1991, c. 14, s. 23; 1996, c. 53, s. 38; 2000, c. 32, s. 34; 2006, c. 49, s. 105.

173.5. *(Repealed).*

1996, c. 53, s. 38; 2001, c. 31, s. 340; 2006, c. 49, s. 105.

CHAPTER III

ACTUARIAL VALUATIONS AND SHARING THE COST OF THE PLANS

1983, c. 24, s. 1.

174. Once every three years, the pension committee referred to in section 163 shall require Retraite Québec to cause to be prepared an actuarial valuation of the Government and Public Employees Retirement Plan by the actuaries designated by Retraite Québec. If no such request is made, Retraite Québec shall cause the actuarial valuation to be prepared if more than three years have elapsed since the last valuation.

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

The pension committee shall, within 90 days of receiving the report, send the actuarial valuation and the report to the Minister.

In addition, the pension committee shall require Retraite Québec to cause to be prepared by actuaries designated by Retraite Québec an annual update of the actuarial valuation. The pension committee shall send the update to the Minister within 90 days of its receipt.

1983, c. 24, s. 1; 1996, c. 53, s. 39; 2001, c. 31, s. 341; 2006, c. 55, s. 32; 2006, c. 49, s. 106; 2011, c. 24, s. 13; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

175. The fees and expenses of the consulting actuary are to be paid by Retraite Québec.

1983, c. 24, s. 1; 2015, c. 20, s. 61.

176. The cost of the Government and Public Employees Retirement Plan is, from 1 July 1982, shared equally between the employees and the employers.

In the case of the Teachers Pension Plan and the Civil Service Superannuation Plan, the difference between the cost of the plan and the contributions paid by the teachers or officers, as the case may be, within the meaning of those plans, shall be assumed by the employers.

1983, c. 24, s. 1; 1989, c. 76, s. 3; 1992, c. 39, s. 36.

177. The rate of contribution applicable to the Government and Public Employees Retirement Plan each year is determined according to the rules, terms and conditions prescribed by regulation. The rate is based on the result of the actuarial valuation referred to in the first paragraph of section 174 and is adjusted from 1 January following the receipt by the Minister of the report of the independent actuary and, for the two subsequent years, from 1 January of each year. The regulation may also prescribe a factor based on the actuarial valuation and adjusted in the same manner. The factor is to be used for the contribution formula described in section 29 so that the contributions withheld during the year by employers or insurers with respect to a pensionable salary which does not exceed the maximum pensionable earnings of the year will be comparable to the contributions that would have been withheld if the contribution formula described in that section, as it read on 31 December 2010, had been maintained.

The rates of contribution to the Teachers Pension Plan and to the Civil Service Superannuation Plan are no longer revised. The rate of the Teachers Pension Plan is, from 1 January 1993, maintained at the rate in force for the year 1992, and that of the Civil Service Superannuation Plan is, from 1 January 1990, maintained at the rate in force for the year 1989.

1983, c. 24, s. 1; 1989, c. 76, s. 4; 1992, c. 39, s. 37; 1996, c. 53, s. 40; 2001, c. 31, s. 342; 2011, c. 24, s. 14.

178. Where the object of a bill introduced in the National Assembly is to amend the Government and Public Employees Retirement Plan immediately or in the future, Retraite Québec shall have a report prepared indicating to what extent the bill would vary the estimates of the latest actuarial valuation reports.

1983, c. 24, s. 1; 2006, c. 55, s. 33; 2015, c. 20, s. 61.

CHAPTER IV

REEXAMINATION OF THE DECISIONS OF RETRAITE QUÉBEC

1983, c. 24, s. 1; 2015, c. 20, s. 61.

DIVISION I

APPLICATION FOR REEXAMINATION

1983, c. 24, s. 1.

179. Every employee or beneficiary may request the pension committee to reexamine any decision of Retraite Québec concerning

(1) the eligibility of an employee or beneficiary for the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, a plan established under section 9, 10 or 10.0.1 of this Act or the Pension Plan of Certain Teachers;

(2) the number of years of service and periods of contributions;

(3) the pensionable salary and the amount of their contributions;

(4) the amount of the pension;

(5) any benefit, advantage or reimbursement provided under those plans.

Such request must be made to Retraite Québec within one year after the date the decision is sent.

However, where a beneficiary has not requested, within the time limit provided for in the second paragraph, the re-examination of the amount of the reduction of the beneficiary's pension applicable from the month following the beneficiary's sixty-fifth birthday, the beneficiary may do so within one year after the date on which Retraite Québec has mailed the confirmation of the application of that reduction.

1983, c. 24, s. 1; 1986, c. 44, s. 81; 1991, c. 14, s. 24; 1996, c. 53, s. 41; 1997, c. 43, s. 629; 2000, c. 32, s. 35; 2001, c. 31, s. 343; 2004, c. 39, s. 154; 2006, c. 49, s. 107; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

180. The pension committee shall deal with the request for reexamination without delay and notify the applicant in writing of its decision.

The decision must give reasons.

However, where no decision is made because opinions are equally divided, the decision of Retraite Québec is deemed to be maintained and the request for reexamination shall be referred for a decision to the arbitrator.

The pension committee shall notify the parties without delay, and the provisions applicable to an application for arbitration apply with the necessary changes. The committee shall send the employee's or beneficiary's request for reexamination to the arbitrator within the time prescribed in such provisions.

1983, c. 24, s. 1; 1993, c. 74, s. 10; 1994, c. 20, s. 15; 2006, c. 49, s. 126; 2015, c. 20, s. 61.

DIVISION II

ARBITRATION

1983, c. 24, s. 1; 1994, c. 20, s. 16.

181. The employee or the beneficiary may apply for arbitration within 90 days of the date the decision of the pension committee is sent.

1983, c. 24, s. 1; 1986, c. 44, s. 82; 1991, c. 14, s. 25; 1994, c. 20, s. 17; 2004, c. 39, s. 155; 2006, c. 49, s. 126.

182. An employee or a beneficiary may be represented by their association or their union.

1983, c. 24, s. 1; 1994, c. 20, s. 18; 2022, c. 22, s. 288.

183. The Government shall, after consulting the pension committee, appoint three arbitrators for a period not exceeding two years. It shall also appoint, in the same manner and for a period not exceeding two years, substitutes to replace the arbitrators whenever they are absent, unable to act or having an excess of work.

At the expiry of their term, the arbitrators and the substitutes shall remain in office until they are replaced or reappointed.

Notwithstanding the first paragraph, an arbitrator may be appointed by the president of the Administrative Labour Tribunal in the case of the plans established under sections 9, 10 and 10.0.1 if the plan so provides.

1983, c. 24, s. 1; 1991, c. 14, s. 26; 1994, c. 20, s. 20; 1996, c. 53, s. 42; 2000, c. 32, s. 36; 2001, c. 31, s. 344; 2001, c. 26, s. 155; 2006, c. 55, s. 34; 2006, c. 49, s. 108; 2015, c. 15, s. 237.

184. The arbitrator shall without delay hear the parties and render his decision in writing and give the reasons therefor within 90 days of the hearing unless the time limit is extended by mutual agreement of the parties.

1983, c. 24, s. 1; 1991, c. 14, s. 27; 1999, c. 73, s. 13.

184.1. Sections 100.6 to 100.8 of the Labour Code (chapter C-27) apply to the arbitration provided for in this chapter.

Articles 282 and 283 of the Code of Civil Procedure (chapter C-25.01) apply to the witnesses heard in the arbitration.

2014, c. 11, s. 7; I.N. 2016-01-01 (NCCP).

185. The costs of arbitration shall be charged to Retraite Québec, except costs of the witnesses or attorneys. The fees and costs of the arbitrator shall be charged to Retraite Québec.

1983, c. 24, s. 1; 2015, c. 20, s. 61.

185.1. No arbitrator may be prosecuted by reason of an official act performed in good faith in the exercise of his duties.

1992, c. 16, s. 9.

186. The decision of the arbitrator is binding and without appeal.

1983, c. 24, s. 1.

CHAPTER V

DEDUCTION AND REMITTANCE

1983, c. 24, s. 1.

187. The employer of any person to whom a retirement plan administered by Retraite Québec or a plan the benefits of which are payable by Retraite Québec is applicable must deduct, from each payment of salary and, if provided for under the plan, each payment of an indemnity paid because of a paternity leave or leave for the non-birthing parent or an adoption leave, the contributions fixed by each of such plans.

The employer must remit to Retraite Québec, not later than the fifteenth of each month, all the amounts collected for the preceding month, together with the information and documents prescribed by Retraite Québec.

This chapter applies to every retirement plan contemplated in the first paragraph notwithstanding any inconsistent provision of an Act, regulation or order.

1983, c. 24, s. 1; 1987, c. 47, s. 69; 2006, c. 55, s. 35; 2010, c. 29, s. 16; 2015, c. 20, s. 61; 2022, c. 22, s. 262.

188. The employer must, not later than 1 March each year, transmit to Retraite Québec a report showing the amount of contributions collected and containing such other information and documents as Retraite Québec may determine in respect of each retirement plan.

1983, c. 24, s. 1; 1987, c. 47, s. 69; 2015, c. 20, s. 61.

189. Every employer who, in the course of a year, fails to deduct any amount as contributions in respect of a person shall, in addition, pay to Retraite Québec a sum equal to 10% of the undeducted contributions.

1983, c. 24, s. 1; 1987, c. 47, s. 69; 2015, c. 20, s. 61.

190. For the years prior to the year 1987, the employer is indebted to Retraite Québec for the contributions he is required to collect and Retraite Québec shall reimburse the contributions deducted in excess with any interest accrued in accordance with the pension plan concerned, without an application therefor being necessary.

Retraite Québec may, in respect of any person, compensate any amount of insufficient contributions out of any amount of contribution deducted in excess. It may also compensate insufficient contributions out of any other sum due to that person but, before it does so, Retraite Québec must notify the person.

Notwithstanding the compensation or, as the case may be, the payment by the person, the employer remains indebted for the interest payable on the contributions.

1983, c. 24, s. 1; 1987, c. 47, s. 69; 2004, c. 39, s. 156; 2015, c. 20, s. 61.

191. For the years subsequent to the year 1986, the employer is indebted to Retraite Québec for the contributions he is required to collect and he must reimburse to the person any contribution deducted in excess. Retraite Québec may compensate any amount of contributions that should have been collected by the employer out of the contributions deducted in excess.

If, during any of those years, a person simultaneously held more than one pensionable employment under the same retirement plan, simultaneously held a pensionable employment under the plan created by this Act and under the Pension Plan of Management Personnel or simultaneously held a pensionable employment under one of those plans and under the Pension Plan of Peace Officers in Correctional Services, and if the person was a member of each plan in respect of such employments, Retraite Québec shall reimburse the contributions deducted in excess with any interest accrued in accordance with the pension plan concerned. Sections 151, 218 and 219 of this Act, section 72 of the Act respecting the Pension Plan of Peace Officers in

Correctional Services (chapter R-9.2) and sections 205, 206 and 406 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply.

1983, c. 24, s. 1; 1987, c. 47, s. 69; 2004, c. 39, s. 157; 2006, c. 55, s. 36; 2007, c. 43, s. 85; 2013, c. 9, s. 55; 2015, c. 20, s. 61.

191.1. Every sum for which the employer is indebted to Retraite Québec under this chapter bears interest in accordance with the terms and conditions prescribed by regulation.

If the contributions, including any interest payable on those contributions and any penalty under section 189, have not been paid within the time prescribed by regulation, the employer must pay those sums with interest.

Retraite Québec may set off any sum owed by an employer against the amount of all contributions deducted in excess by such employer.

1987, c. 47, s. 69; 2015, c. 20, s. 61.

191.2. For the purposes of the plans contemplated in section 187 and this chapter, any annual amount that is less than the amount fixed by regulation does not constitute an excess amount of contributions or an insufficient amount of contributions for any year subsequent to the year 1986.

1987, c. 47, s. 69.

TITLE IV

TEMPORARY MEASURES

1983, c. 24, s. 1.

CHAPTER I

APPLICATION

1983, c. 24, s. 1.

192. Every person to whom a collective agreement to which the Government is a party applies, every person whose remuneration and other conditions of employment are determined by the Government and every employee of a body designated by the Government or that is part of a class of bodies so designated, may, if the employee is a member of the retirement plan provided by this Act, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Pension Plan of Management Personnel, be governed by the measures provided in this Title.

Every person who is a member of the Pension Plan of Peace Officers in Correctional Services may be governed by the measures provided in Chapters II and IV of this Title.

Retraite Québec shall administer this Title. Any decision rendered in respect of a person pursuant to any provision of this Title may be contested in the manner provided in the plan of which he is or was a member.

1983, c. 24, s. 1; 1987, c. 47, s. 70; 1987, c. 107, s. 201; 1990, c. 87, s. 105; 2001, c. 31, s. 345; 2011, c. 24, s. 15; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

CHAPTER II

SABBATICAL WITH DEFERRED SALARY

1983, c. 24, s. 1.

193. Any person who, pursuant to an agreement with his employer, has agreed to defer part of his salary for a number of years and parts of a year determined in the agreement, never exceeding 4.5 years, in order to obtain one year's or part of one year's leave of absence, is governed by this chapter.

1983, c. 24, s. 1; 1985, c. 18, s. 20; 1986, c. 44, s. 83; 1991, c. 77, s. 56.

194. The employer must deduct from the undeferred part of the salary the amount prescribed under the plan of which the person is a member. The deduction shall be made on the same percentage of the pensionable salary for all the years covered by the agreement, and the percentage shall correspond to that prescribed in the agreement for the purpose of determining the undeferred part of the salary.

However, in the case of the retirement plan provided for by this Act, the Pension Plan of Management Personnel and the Pension Plan of Peace Officers in Correctional Services, the exemption computed on the basis of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) in order to establish the annual amount to be withheld for the plan concerned is established proportionately to the ratio between the undeferred salary of the person, excluding any lump sum paid as an increase or adjustment of salary, and the salary the person would otherwise have received.

1983, c. 24, s. 1; 1987, c. 47, s. 71; 1991, c. 77, s. 57; 2001, c. 31, s. 346; 2004, c. 39, s. 158; 2011, c. 24, s. 16.

195. For the purposes of any pension, the pensionable salary for the years or parts of a year contemplated in the agreement is, for the years before 2010, the salary the person would have received had he not agreed to receive only a part of his salary. For the years subsequent to 2009, the annualized pensionable salary for the years contemplated in the agreement is the salary that would have been determined for the person had the person not agreed to receive only a part of the salary. Service is credited to him as if he had received his full salary.

1983, c. 24, s. 1; 1985, c. 18, s. 21; 2008, c. 25, s. 24.

196. In the case of an application for reimbursement of contributions, only the contributions actually paid by the person and the contributions from which he was exempt are reimbursed. The contributions from which he was exempt are computed on the part of the salary he agreed to receive and would have received had he not been on salary insurance.

1983, c. 24, s. 1.

197. If the agreement becomes null or ends by reason of circumstances that, in each case, are determined in the agreement, the pensionable salary, credited service and contributions are determined, in each case, in the manner provided by regulation according to whether or not the person obtained one year's or part of one year's leave of absence.

Any adjustment respecting the person's pensionable salary, his credited service and his contributions is determined, for each year and part of a year during which he was party to the agreement, in the manner determined by regulation, according to whether the agreement becomes null or ends.

1983, c. 24, s. 1; 1985, c. 18, s. 22; 1986, c. 44, s. 84.

CHAPTER III

EARLY RETIREMENT

1983, c. 24, s. 1.

198. Every person under 65 years of age with less than 35 years of service for purposes of qualifying for a pension, who qualifies for a pension or would qualify if the teacher availed himself of this section and who belongs to a category determined by regulation, among other things, according to the employer, may, after an agreement with the latter, to the extent that such an agreement is allowed under the conditions of employment, cause to be added to the age and years of service for pension purposes, the lesser result of the two following computations:

(1) 35 less the service recognized for purposes of qualification;

(2) 65 less the age of the person on the date of the early retirement or, if the person is a teacher within the meaning of the Teachers Pension Plan, the age within two months following the end of the school year within the meaning of the plan.

The number, which must not exceed 5, may, however, to the extent and under the conditions and circumstances determined by regulation, vary according to the category of persons contemplated by regulation and according to the employer of that category of persons contemplated by regulation.

1983, c. 24, s. 1; 1983, c. 54, s. 66; 1991, c. 14, s. 28; 2004, c. 39, s. 159; 2022, c. 22, s. 289.

198.1. Every person contemplated in section 198 who holds a senior position in the civil service to which the Directive concernant la gestion des effectifs d'encadrement supérieur (C.T. 145110 of 21 June 1983) applies may accept to have a smaller number added to the years of service than would otherwise be added under that section.

1984, c. 47, s. 140.

199. For the purposes of the retirement plans, the number added to the years of service is deemed service done after 1 July 1982.

1983, c. 24, s. 1.

200. If the person dies before the date on which the pension becomes payable, the plan of which he was a member applies without taking into account the number added to his years of service and years of age.

1983, c. 24, s. 1; 1987, c. 47, s. 72.

201. *(Repealed).*

1983, c. 24, s. 1; 1987, c. 107, s. 202; 1990, c. 87, s. 105; 1993, c. 41, s. 22; 1997, c. 50, s. 48; 2001, c. 31, s. 347; 2007, c. 43, s. 86.

202. *(Repealed).*

1983, c. 24, s. 1; 1985, c. 18, s. 23; 1987, c. 47, s. 73; 1987, c. 107, s. 203; 1990, c. 87, s. 105; 1993, c. 41, s. 23.

202.1. This chapter has effect until 31 December 1991, except in respect of persons covered by the special provisions in sections 215.1 to 215.5 and persons who have availed themselves of this chapter.

1991, c. 77, s. 58.

CHAPTER IV

ANTICIPATION OF CERTAIN PENSION BENEFITS

1983, c. 24, s. 1.

203. Every person under 65 years of age who belongs to a category determined by regulation, in particular, in relation to his employer, may, according to the rules, conditions and procedures determined by the regulation, cause the following amount to be added to his pension:

(1) the annual amount of the old age security pension on the date on which the person retires computed according to the estimate made by Retraite Québec;

(2) the annual amount of the maximum retirement pension under the Québec Pension Plan on that date, computed according to the estimate made by Retraite Québec; the amount is reduced in accordance with the following sections as they read on the dates on which they were applied before 1 January 2010: section 39 of this Act subject to section 36.2 of that Act, section 51 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) subject to section 48 of that Act, section 38 of the Act respecting the Teachers Pension Plan (chapter R-11) subject to section 35.2 of that Act or, where applicable, section 5 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), to the extent that it refers to section 63.3 of that Act, and section 63.3 of that Act, subject, in the last two cases, to section 63.1.2 of that Act.

However, the total of the annual amounts so added shall be actuarially reduced in accordance with the regulation.

1983, c. 24, s. 1; 1987, c. 107, s. 204; 1990, c. 87, s. 105; 1992, c. 67, s. 47; 2004, c. 39, s. 160; 2008, c. 25, s. 25; 2015, c. 20, s. 61.

204. The amount added to the pension, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), must be indexed annually by the amount by which the rate of increase in the Pension Index determined by the said Act exceeds 3%.

The first adjustment is made proportionately to the number of days for which the pension is paid during the year the person retires in relation to the total number of days in that year.

1983, c. 24, s. 1.

205. From the month following the person's sixty-fifth birthday, the amount of the benefit he receives, including the amount added under section 203, is reduced by the aggregate of the annual amounts contemplated in subparagraphs 1 and 2 of the first paragraph of section 203. However, the aggregate of those annual amounts is reduced in the cases and in the manner prescribed by regulation.

The aggregate of the annual amounts, reduced where applicable in the manner prescribed by regulation, must be indexed annually, at the time prescribed under section 119 of the Act respecting the Québec Pension Plan (chapter R-9), by the amount by which the rate of increase in the Pension Index determined by the said Act exceeds 3%.

1983, c. 24, s. 1; 1994, c. 20, s. 21.

206. If the person dies, the pension granted to his spouse and, where such is the case, the children under the plan concerned, is computed on the pension to which the person is entitled under his plan, indexed in accordance with that plan, without taking into account the amounts added or subtracted under this chapter.

1983, c. 24, s. 1.

207. *(Repealed).*

1983, c. 24, s. 1; 1987, c. 107, s. 205; 1990, c. 87, s. 105; 1997, c. 50, s. 49; 2001, c. 31, s. 348; 2007, c. 43, s. 86.

208. If a person 65 years of age or over holds or again holds pensionable employment under the retirement plan established under this Act, even if, while in that employment, the person is a member of the Pension Plan of Certain Teachers, or if the person holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services, the provisions of the retirement plans respecting the return to work of a pensioner 65 years of age or over apply or, if the person is a pensioner under the Pension Plan of Management Personnel, the provisions of Chapter VII of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) apply or, if the person is a pensioner under the Pension Plan of Peace Officers in Correctional Services, the provisions of Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) apply.

1983, c. 24, s. 1; 1987, c. 107, s. 206; 2001, c. 31, s. 349; 2004, c. 39, s. 161; 2007, c. 43, s. 87.

209. The amount of the pension received by the person contemplated in section 208 when he ceases to be employed, including the amount added under section 203 indexed in accordance with section 204 for the period during which the pension ceased to be paid, must be reduced by the aggregate of the amounts determined under section 205 indexed, for the same period, in the manner provided in the second paragraph of that section.

1983, c. 24, s. 1; 1988, c. 82, s. 50.

209.1. Except with respect to persons who have availed themselves of this chapter, the Government may determine the date on which this chapter will cease to apply and, where applicable, any other date until which it may continue to apply.

Any order made under the first paragraph may have effect 12 months or less before the day it is adopted.

1992, c. 67, s. 48.

CHAPTER V

MEASURES CONCERNING PERSONS PLACED ON RESERVE AND RECEIVING PART OF THEIR SALARY

1983, c. 24, s. 1.

210. This chapter applies to a person who has been placed on reserve and receives only part of his salary.

1983, c. 24, s. 1.

211. The employer must deduct from the salary he pays to the person the amount prescribed under the plan of which the person is a member.

However, in the case of the retirement plan provided for by this Act and the Pension Plan of Management Personnel, the exemption computed on the basis of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) in order to establish the annual amount to be withheld for the plan concerned is established proportionately to the ratio between the salary paid to the person, excluding any lump sum paid as an increase or adjustment of salary, and the salary the person would otherwise have received.

1983, c. 24, s. 1; 1987, c. 47, s. 74; 2001, c. 31, s. 350; 2011, c. 24, s. 17.

212. For the purposes of any pension, the annual pensionable salary of the person, for the years before 2010, is the salary he would otherwise have received, and a year of service is credited to him in respect of each of the years he is placed on reserve. For the years subsequent to 2009, the person's annualized pensionable salary is the salary that would have been determined for the person if the person had not been

placed on reserve. A year of service is credited to the person in respect of each of the years the person is placed on reserve.

1983, c. 24, s. 1; 2008, c. 25, s. 26.

213. In case of a reimbursement, only the contributions actually paid by the person and the contributions from which he was exempt are reimbursed. The contributions from which he was exempt are computed on that part of the salary he would have received had he not been receiving salary insurance benefits or, as the case may be, had the person not exercised the right granted under sections 40, 41 and 46 of the Act respecting occupational health and safety (chapter S-2.1).

1983, c. 24, s. 1; 1987, c. 47, s. 75.

CHAPTER V.1

MEASURES CONCERNING PERSONS IN PRE-RETIREMENT AND RECEIVING AT LEAST ONE-HALF OF THEIR SALARIES

1987, c. 47, s. 76.

213.1. This chapter applies to a person who is a member of the teaching personnel of a school service centre or school board and who, following an agreement with the employer, is in a period of pre-retirement during which the teacher receives at least one-half of his salary.

Sections 211 to 213 apply to that person.

1987, c. 47, s. 76; 2020, c. 1, s. 310; 2022, c. 22, s. 289.

CHAPTER VI

MISCELLANEOUS PROVISIONS

1983, c. 24, s. 1.

214. The Government shall make the regulations under this Title after Retraite Québec has consulted the pension committees referred to in section 163 of this Act, section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1). The regulations may have effect 12 months or less before they are made.

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

1983, c. 24, s. 1; 1986, c. 44, s. 85; 1987, c. 47, s. 77; 1996, c. 53, s. 43; 2007, c. 43, s. 88; 2013, c. 9, s. 56; 2015, c. 20, s. 61.

215. The measures provided for by this Title are under the responsibility of the Government. However, the measures set out in Chapters II and V are under the responsibility of employers required to pay contributory amounts to Retraite Québec under section 31 of this Act, section 42.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), section 31 of the Act respecting the Teachers Pension Plan (chapter R-11), section 72 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) or section 44 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

In no case, however, may the application of the measures provided for by this Title result in an increase in the rate of contribution to the retirement plans.

If measures provided for in this title are provided by a supplemental pension plan with an employer contemplated in the retirement plan provided by this Act, section 125 does not apply to them.

1983, c. 24, s. 1; 1987, c. 47, s. 78; 1997, c. 50, s. 50; 2001, c. 31, s. 351; 2004, c. 39, s. 162; 2015, c. 20, s. 61.

TITLE IV.0.1

Repealed, 2001, c. 31, s. 352.

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.1. (Repealed).

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.1.1. (Repealed).

2000, c. 32, s. 38; 2001, c. 31, s. 352.

215.0.0.2. (Repealed).

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.3. (Repealed).

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.4. (Repealed).

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.5. (Repealed).

1996, c. 53, s. 44; 2001, c. 31, s. 352.

215.0.0.6. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.7. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.8. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.9. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.10. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.11. (Repealed).

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.12. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.13. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.14. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.15. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.16. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.17. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.18. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.19. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.20. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.21. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.22. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.23. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.24. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

215.0.0.25. *(Repealed).*

2000, c. 32, s. 39; 2001, c. 31, s. 352.

TITLE IV.1

PARTICULAR PROVISIONS APPLICABLE TO NON-UNIONIZABLE EMPLOYEES

1990, c. 87, s. 71.

CHAPTER 0.1

APPLICABILITY AND MISCELLANEOUS PROVISIONS

1995, c. 13, s. 5.

215.0.1. This Title applies to a non-unionizable employee who

(1) was participating on 31 December 1988, as a non-unionizable employee, in the pension plan provided for in this Act;

(2) has never availed or is not availing themselves of the temporary criterion of eligibility for a pension of 35 years of service provided for in Division IV of Chapter V.1 of Title I, of the measures respecting early retirement provided for in Division III of Chapter V.1 of Title I, in Chapter III of Title IV including the special application provisions which are or were applicable under this Title, or in subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), or of the measures provided for in the Act respecting the payment of a retirement allowance and other benefits and amending the Act respecting the Government and Public Employees Retirement Plan (1992, chapter 62);

(3) applies therefor to the Commission, retires and ceases to participate in the pension plan provided for in this Act before the special provisions of this Title cease to have effect.

This Title also applies to an employee who meets the conditions mentioned in subparagraphs 1 to 3 of the first paragraph and who has become a unionizable employee in circumstances and during the periods determined by regulation. The regulation may include special provisions concerning the determination and funding of the actuarial value of the benefits granted pursuant to this Title to such an employee and special provisions concerning the transfer of sums of money to allow for that value, which provisions may differ from the provisions otherwise applicable under Chapter II of this Title. Such an employee is deemed, for the purposes of Chapters 0.1 to I.1 of this Title, to be a non-unionizable employee.

1995, c. 13, s. 5; 1995, c. 46, s. 19; 2022, c. 22, s. 288.

215.0.2. A pensioner who again holds pensionable employment under the plan provided for in this Act or holds pensionable employment under the Pension Plan of Management Personnel or the Pension Plan of Peace Officers in Correctional Services ceases to be entitled to the pension that had been granted to him pursuant to the first paragraph of section 215.5.0.1 and the other benefits granted to him pursuant to Chapters I.0.2 to I.1 of this Title and may not re-avail himself of the said Title.

Chapter VII of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or Chapter V of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2), as the case may be, applies in respect of the pension to which the pensioner was otherwise entitled at the time he retired and, where applicable, in respect of the other benefits paid to him.

Notwithstanding the first and second paragraphs, a pensioner who wishes to retain his pension and other benefits is not entitled to the salary attached to the employment held. In that case, his pension and other benefits shall continue to be paid to him and the provisions of the pension plans relating to a pensioner's return to work referred to in the second paragraph do not apply.

1995, c. 13, s. 5; 1997, c. 50, s. 51; 2001, c. 31, s. 353; 2004, c. 39, s. 163.

215.0.3. The Government may determine the date on which each of the measures provided for in Chapter I.0.1 to I.0.4 of this Title begins to apply. Except with respect to a person who availed himself thereof, the Government may determine the date on which each of those measures and the measure provided for in Chapter I.1 of the said Title expire. The Government may also determine any later date until which each of the measures provided for in those chapters may continue to apply.

No order made pursuant to the first paragraph may have effect more than three months before its adoption.

1995, c. 13, s. 5.

215.0.4. A decision rendered in respect of a person pursuant to the provisions of this Title may be contested in the manner prescribed in this Act.

1995, c. 13, s. 5; 2001, c. 31, s. 354.

CHAPTER I

Repealed, 1992, c. 62, s. 20.

1990, c. 87, s. 71; 1992, c. 62, s. 20.

215.1. *(Repealed).*

1990, c. 87, s. 71; 1992, c. 62, s. 20.

215.2. *(Repealed).*

1990, c. 87, s. 71; 1992, c. 62, s. 20.

215.3. *(Repealed).*

1990, c. 87, s. 71; 1992, c. 62, s. 20.

215.4. *(Repealed).*

1990, c. 87, s. 71; 1991, c. 77, s. 59; 1992, c. 62, s. 20.

215.5. *(Repealed).*

1990, c. 87, s. 71; 1992, c. 62, s. 20.

CHAPTER I.0.1

TEMPORARY CRITERION OF ELIGIBILITY FOR THE PENSION

1995, c. 13, s. 6.

215.5.0.1. Notwithstanding section 33, a pension is granted to a non-unionizable employee who is 59 years of age or over and whose age and years of service combined total 80 or more.

The employee must be participating in the pension plan provided for in this Act, as a non-unionizable employee, at the time the employee retires under the criterion provided in the first paragraph.

1995, c. 13, s. 6; 2022, c. 22, s. 288.

215.5.0.2. In the cases described in subparagraphs 3 and 4 of the first paragraph of section 33 and notwithstanding the first paragraph of section 38, the employee's pension is reduced for its duration by 1/3 de 1% per month, computed for each month comprised between the date on which the pension is granted and

(1) the nearest of the date on which the pension would otherwise have been granted to the employee under subparagraph 2.1 of the first paragraph of section 33 and the date of the employee's fifty-ninth birthday, in the case described in subparagraph 3 of the first paragraph of the said section;

(2) the nearest date on which the pension would otherwise have been granted to the employee without actuarial reduction under the first paragraph of section 33, the first paragraph of section 215.5.0.1 or the first paragraph of section 215.5.1, in the case described in subparagraph 4 of the first paragraph of section 33.

For the purposes of this section, references to sections 33 and 38 are references to those sections as they read on 31 December 1999.

1995, c. 13, s. 6; 1995, c. 70, s. 38; 1997, c. 71, s. 30; 2000, c. 32, s. 40.

CHAPTER I.0.2

Repealed, 1995, c. 70, s. 39.

1995, c. 13, s. 6; 1995, c. 70, s. 39.

215.5.0.3. *(Repealed).*

1995, c. 13, s. 6; 1995, c. 70, s. 39.

CHAPTER I.0.3

EXCEPTIONS CONCERNING THE REDUCTION OF THE PENSION CREDIT

1995, c. 13, s. 6.

215.5.0.4. Notwithstanding the first paragraph of section 92 and any provision referring thereto, the pension credit is not reduced where the pension is granted without actuarial reduction. If the pension is reduced, the number of months taken into account in calculating the reduction is used for the purpose of computing the reduction applicable to the pension credit.

For the purposes of the first paragraph, the provisions relating to the temporary measures provided for by this Act, except those in this Title, do not apply.

1995, c. 13, s. 6; 1997, c. 50, s. 52.

CHAPTER I.0.4

PERCENTAGE OF REDUCTION APPLICABLE TO THE PENSION CREDIT

1995, c. 13, s. 6.

215.5.0.5. The percentage of reduction applicable to the pension credit under the first paragraph of section 92 is replaced by 1/3 of 1% per month.

1995, c. 13, s. 6.

CHAPTER I.1

SPECIFIC APPLICATION OF A CRITERION OF ELIGIBILITY FOR THE PENSION

1993, c. 41, s. 24.

215.5.1. Notwithstanding the first paragraph of section 38 or, as the case may be, of section 215.5.0.2, an unreduced pension is granted to a non-unionizable employee who retires, after reaching 60 years of age, under the criterion of eligibility provided for in subparagraph 4 of the first paragraph of section 33.

The employee must be participating in the pension plan provided for in this Act at the time the employee retires.

For the purposes of this section, references to sections 33 and 38 are references to those sections as they read on 31 December 1999.

1993, c. 41, s. 24; 1995, c. 13, s. 7; 1995, c. 70, s. 40; 2000, c. 32, s. 41; 2022, c. 22, s. 288.

215.5.2. *(Repealed).*

1993, c. 41, s. 24; 1995, c. 13, s. 8.

215.5.3. *(Repealed).*

1993, c. 41, s. 24; 1995, c. 13, s. 8.

215.5.4. *(Repealed).*

1993, c. 41, s. 24; 1995, c. 13, s. 8.

CHAPTER II

FINANCING OF SPECIFIC MEASURES AND ACTUARIAL VALUATIONS

1990, c. 87, s. 71.

215.6. The actuarial value of benefits resulting from the measure provided for in Chapter III of Title IV in respect of employees covered by Chapter I of this Title, taking into account the special provisions governing the application of this measure provided for in Chapter I, the actuarial value of the benefits resulting from the measures provided for in this Title, the actuarial value of benefits resulting from the measures provided for in Division III of Chapter V.1 of Title I, except those resulting from the benefits provided for in section 85.9, and the actuarial value of benefits resulting from the measures provided for in Division IV of the same chapter, to the extent that they introduce, for the purposes of eligibility for and computation of any pension, the eligibility criterion of 35 years of service, shall be funded, in the case of non-unionizable employees, out of the sum of the amounts obtained under subparagraphs 1, 2 and 3, as follows:

(1) an amount equal to the difference between the following amounts:

(a) the amount of contributions paid by such employees and the contributory amounts paid by their employers for the period comprised between 1 January 1987 and 31 December 1989;

(b) the amount of contributions that would, for the same period, have been paid by such employees and the contributory amounts that would have been paid by their employers, on the basis of the result of the actuarial valuation, as of 31 December 1984, of the plan provided for in this Act, and produced in respect of such employees, if the Government had, from 1 January 1987 and in accordance with section 177, revised the rate of contribution and if the rate had taken into account the introduction, for the purposes of eligibility for and computation of any pension, of the criterion of 62 years of age and 10 years of service;

(2) the amount equal to the difference between the following amounts:

(a) the amount of contributions paid by such employees and the contributory amounts paid by their employers, the latter being equivalent to 73.45% of the contributions paid by those employees for the period comprised between 1 January 1990 and 31 December 1990;

(b) the amount of contributions which would, during the same period, have been paid by such employees and the contributory amounts which would have been paid by their employers on the basis of the result of the actuarial valuation, as of 31 December 1987, of the pension plan provided for in this Act and produced in respect of such employees;

(3) the amount of an additional contributory amount paid by the employers of such employees equivalent to 10.09% of the contributions paid by the non-unionizable employees during the period comprised between 1 January 1991 and 31 December 1991 and which is equal to 6.02% of the contributions paid by non-unionizable employees during the period comprised between 1 January 1992 and 31 December 1992.

The Commission shall transfer, annually and for the period comprised between 1 January 1987 and 31 December 1989, with interest, from the employer's contributory fund of the Caisse de dépôt et placement du Québec into the non-unionizable employees' contribution fund of the Caisse, one-half of the difference between the amount of the contributions paid by the employees as established under paragraph *b* of subparagraph 1 of the first paragraph and the amount of the contributory amounts paid by the employers as established under the said subparagraph.

The Commission shall also, on 31 March each year and following the application of the temporary criteria of eligibility for a pension prescribed in Division IV of Chapter V.1 of Title I or the special provisions applicable to non-unionizable employees provided for in Chapter I of this title as it read on 1 September 1992 or provided for in Chapters I.0.1, I.0.2 and I.1 of that Title, transfer with interest from the employers' contributory fund at the Caisse de dépôt et placement du Québec and from the non-unionizable employees' contribution funds at the Caisse to the Consolidated Revenue Fund, an amount taken equally from the employers' fund and the employees' fund corresponding to the actuarial value of the reduction which, were is not for the application of the said division or of Chapter I, I.0.1, I.0.2 or I.1, would otherwise have been applicable to that part of the pension pertaining to the years or parts of years of service relating to the Teachers Pension Plan or the Civil Service Superannuation Plan which have been transferred to the pension plan under this Act.

1990, c. 87, s. 71; 1992, c. 62, s. 21; 1993, c. 41, s. 25; 1995, c. 13, s. 9.

215.7. The Commission shall cause the actuarial valuation, on 1 July 1995, of the benefits provided for in section 215.6 and of the amounts to be allocated to their funding to be made by the actuaries it determines. The payment made or to be made by employers in respect of their non-unionizable employees in relation to the continued participation, where that is the case, of those who availed themselves of any of the measures provided for in Division III of Chapter V.1 of Title I, in the basic health insurance plan in accordance with the conditions of employment applicable to them, must be added to the actuarial value of such benefits.

1990, c. 87, s. 71; 1991, c. 77, s. 60; 1993, c. 41, s. 26; 1995, c. 13, s. 10.

215.7.1. The Commission shall, on the dates fixed by the Government, transfer, with interest, from the non-unionizable employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse, an amount equivalent to one-half of the premium paid or payable by the employer in relation to the non-unionizable employees who, having availed themselves of the measures financed out of the amounts obtained under section 215.6, continue to be covered by the basic health insurance plan in accordance with the conditions of employment applicable to them. In addition, the Government may determine any amount of contribution from which it may be exempted as compensation for the sums it has taken out of the Consolidated Revenue Fund to pay such a premium.

1993, c. 41, s. 27.

215.8. *(Repealed).*

1990, c. 87, s. 71; 1993, c. 41, s. 28; 1995, c. 13, s. 11.

215.9. The amount representing the actuarial value of reductions which will not be made pursuant to section 215.2 on pension credits obtained under sections 86, 100 and 104 shall be transferred to the pension credits fund up to an amount equivalent to 5/12 of the actuarial value for years of service prior to 1 July 1982, and equivalent to one-half of that value for years of service subsequent to 30 June 1982. The amounts, up to 30% of the total actuarial value of reductions not made, shall be taken annually out of the non-unionizable employees' contribution fund of the Caisse de dépôt et placement du Québec, and the remaining balance to be transferred shall be taken out of the employers' contributory fund of the Caisse.

The amount representing the actuarial value of reductions which will not be made pursuant to section 215.2 on the pension credits obtained under sections 101, 113 and 158 shall be transferred to the pension credits fund. The amounts, up to 30% of the total, shall be taken annually out of the non-unionizable employees' contribution fund of the Caisse de dépôt et placement du Québec, and the remaining balance to be transferred shall be taken out of the employers' contributory fund of the Caisse.

Notwithstanding the transfers made under this section, the amount representing the total actuarial value of reductions not made on pension credits under section 215.2 shall continue to be funded out of the total of the amounts obtained under subparagraphs 1, 2 and 3 of the first paragraph of section 215.6.

1990, c. 87, s. 71.

215.9.1. The amount representing the actuarial value of reductions which will not be made pursuant to section 215.5.0.4 or 215.5.0.5 on pension credits obtained under sections 86, 100 and 104 or under sections 101, 113 and 158 shall be transferred, taking into account the terms and conditions of payment of those benefits, to the respective funds of such pension credits and to the employers' contributory fund of the Caisse de dépôt et placement du Québec. The sums shall be taken annually, in equal shares, out of the non-unionizable employees' contribution fund of the Caisse de dépôt et placement du Québec and out of the employers' contributory fund of the Caisse.

Notwithstanding the transfers made under the first paragraph, the total actuarial value of reductions not made on pension credits pursuant to section 215.5.0.4 or 215.5.0.5 shall continue to be funded out of the sum of the amounts obtained pursuant to subparagraphs 1, 2 and 3 of the first paragraph of section 215.6.

1995, c. 13, s. 12.

215.10. The actuarial value of the benefits resulting from the measure provided for in Chapter III of Title IV in respect of employees covered by Chapter I of this Title, taking into account the special provisions governing the application of the measure provided for in Chapter I, the actuarial value of the benefits resulting from the measures provided for in Division III of Chapter V.1 of Title I, except the value resulting from any benefits under the first paragraph of section 85.9, and the actuarial value of the benefits resulting from the measures provided for in Division IV of the same chapter, to the extent that they introduce, for the purposes of eligibility for and computation of any pension, the eligibility criterion of 35 years of service, and the sums allocated to their funding, shall not be taken into account for the purposes of the actuarial valuation, as of 31 December 1990, of the pension plan provided for in this Act and produced in respect of non-unionizable employees. However, they must be taken into account for the purposes of subsequent actuarial valuations of the pension plan provided for in this Act and produced in respect of such employees. The actuarial value of the benefits resulting from the measures provided for in Chapters I.0.1 to I.1 of this Title must also be taken into account for the purposes of such valuations. Such valuations must take account of the actuarial value of the benefits which begin to be paid after the date of valuation and which result from those measures and from Division IV of Chapter V.1 of Title I, to the extent that this division adds, for the purposes of eligibility for and computation of a pension, the criterion of eligibility for a pension of 35 years of service.

1990, c. 87, s. 71; 1993, c. 41, s. 29; 1995, c. 13, s. 13.

CHAPTER III

ADMINISTRATION

1990, c. 87, s. 71.

215.11. This Title shall be under the administration of Retraite Québec.

1990, c. 87, s. 71; 2015, c. 20, s. 61.

TITLE IV.1.1

TEMPORARY MEASURES FOR NON-UNIONIZABLE EMPLOYEES

1997, c. 50, s. 53.

CHAPTER I

APPLICABILITY AND MISCELLANEOUS PROVISIONS

1997, c. 50, s. 53.

215.11.1. This Title applies to every non-unionizable employee whose application to that effect is received by the Commission on or before 10 October 1997 and who

(1) on 31 December 1996 was a member of the plan provided for in this Act as an employee who is not unionizable;

(2) has never availed or is not availing themselves of the temporary criterion of eligibility for a pension of 35 years of service provided for by Division IV of Chapter V.1 of Title I, of the measures respecting early retirement provided for in Division III of Chapter V.1 of Title I, in Chapter III of Title IV including the special application provisions which are or were applicable under Title IV.1, or in subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12), of the measures provided for in the Act respecting the payment of a retirement allowance and other benefits and amending the Act respecting the Government and Public Employees Retirement Plan (1992, chapter 62) or of special measures enacted pursuant to Title IV.2 and designed to compensate, in whole or in part, the actuarial reduction of pension benefits;

(3) waives an agreement entered into with their employer within the scope of measures designed to reduce personnel or of any other measure designed to promote retirement that were in force before 22 May 1997;

(4) ceases to participate in the retirement plan provided for in this Act and retires before 2 October 1997.

The Government may determine by regulation, in the circumstances it determines, any other terms and conditions to be satisfied by an employee to avail themselves of the measures provided for by this Title. The regulation may, if it so provides, have effect on any date not prior to 22 March 1997.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

215.11.2. An employee who meets the requirements of subparagraphs 1 to 3 of the first paragraph of section 215.11.1 and who is eligible for a pension under this Title before 1 October 1997 may cease to participate in the retirement plan provided for in this Act, retire and avail themselves of the provisions of this Title not later than 1 October 1997 or if the employee has sent to the Commission, within 30 days from the date of receipt of a statement of their benefits under the plan and an estimate of their pension sent by the Commission for the application of the measures provided for in this Title, an application for redemption of years or parts of years of service, at the end of a 30-day period after the date of receipt of a new estimate of their pension with a redemption proposal made by the Commission, whichever is later.

The Government may, by regulation, determine in what cases and subject to what terms and conditions the employee may avail himself of the provisions of this Title on a date subsequent to 1 October 1997.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

215.11.3. The measures provided for by this Title, except in respect of a person who has availed himself thereof, apply until 1 October 1997, subject to the provisions of this chapter.

1997, c. 50, s. 53.

215.11.4. Any decision made in respect of a person pursuant to the provisions of this Title may be contested in the manner provided for by the retirement plan under this Act.

1997, c. 50, s. 53.

CHAPTER II

TEMPORARY CRITERIA OF ELIGIBILITY FOR A PENSION

1997, c. 50, s. 53.

215.11.5. Notwithstanding sections 33 and 215.5.0.1, a pension shall be granted to every non-unionizable employee who

- (1) has, in years of age and years of service, a combined total of 80 or more, if the employee is at least 55 years of age;
- (2) has attained 60 years of age;
- (3) has, in years of age and years of service, a combined total of 90 or more;
- (4) has attained 55 years of age.

The employee is required to participate in the plan under this Act at the time the employee retires under any of the criteria listed above.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

215.11.6. In the cases described in subparagraphs 3 and 4 of the first paragraph of section 215.11.5, the employee's pension is reduced for its duration by 1/4 of 1% per month, computed for each month comprised between the date on which the pension is granted and the first date on which the pension would otherwise have been granted to the employee without actuarial reduction under subparagraph 1 or 2 of the first paragraph of that section.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

215.11.7. If an employee who could have availed themselves of the measures provided for by this Title dies before the measures cease to apply in their respect, the spouse's pension shall be computed as if that employee had retired on the day of their death.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

CHAPTER III

ADDITIONAL BENEFITS

1997, c. 50, s. 53.

215.11.8. An employee is also entitled, where applicable, to have the pension amounts provided for by sections 85.27 and 85.28 added to the amount of their pension. Sections 85.30, 85.31, 215.11.6 and 215.11.7, adapted as required, apply in respect of pension amounts so added.

1997, c. 50, s. 53; 2022, c. 22, s. 288.

CHAPTER IV

FUNDING OF MEASURES AND ACTUARIAL VALUATION

1997, c. 50, s. 53.

215.11.9. The Comité de retraite referred to in section 173.1 must request the Commission to cause to be prepared on or before 31 December 1998 by the actuaries it designates the valuation of additional actuarial commitments arising out of the introduction of the temporary criteria of eligibility for a pension provided for by Chapter II and of the actuarial reductions which will not be made pursuant to that chapter, and the valuation of the actuarial value of the additional benefits under Chapter III. The amount of the additional budget allotted to the Commission for the administration of the measures provided for by this Title and those under paragraphs 1 and 2 of section 85.33 in respect of, in the latter case, persons who would be non-unionizable employees within the meaning of this Act on 31 December 1996 and for the costs arising from the financial services the Commission provides to the persons concerned by the measures must be added to the actuarial value of the commitments and benefits. The total amount paid in connection with departure incentives in respect of such employees in the education sector who retired in the period of application of the measures provided for by this Title or of those provided for by paragraphs 1 and 2 of section 85.33 must also be added to the actuarial value of the commitments and benefits.

1997, c. 50, s. 53.

215.11.10. The sum of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 215.11.9 shall be shared equally between employees and employers.

The Commission shall transfer, after production of the actuarial valuation referred to in section 215.11.9, from the non-unionizable employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse, the amount resulting from the difference between the amounts obtained pursuant to the following subparagraphs 1 and 2:

(1) one-half of the sum referred to in the first paragraph, up to the sum of \$75,700,000 established at 31 December 1996;

(2) the portion of the additional actuarial commitments and of the actuarial value of the additional benefits referred to in section 215.11.9 that is borne by the contribution fund of the non-unionizable employees of the Government and Public Employees Retirement Plan at the Caisse de dépôt et placement du Québec.

If the amount under subparagraph 2 of the second paragraph is greater than the sum of \$75,700,000 referred to in subparagraph 1 of that paragraph, the Commission shall transfer the excess amount from the employers' contributory fund at the Caisse to the non-unionizable employees' contribution fund referred to in that paragraph.

1997, c. 50, s. 53.

CHAPTER V

ADMINISTRATION

1997, c. 50, s. 53.

215.11.11. The Commission shall administer this Title.

1997, c. 50, s. 53.

TITLE IV.2

SPECIAL MEASURES APPLICABLE TO CERTAIN PERSONS WHO ARE MEMBERS OF PENSION PLANS ADMINISTERED BY RETRAITE QUÉBEC

1995, c. 70, s. 41; 2015, c. 20, s. 61.

CHAPTER I

OFFSET OF THE ACTUARIAL REDUCTION

2000, c. 32, s. 42.

215.11.12. This chapter applies to the person who

(1) ceased to participate in the Pension Plan of Certain Teachers, the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan, the Pension Plan of Management Personnel, the Pension Plan of the employees of the Centre hospitalier Côte-des-Neiges or in the Pension plan for federal employees transferred to employment with the Gouvernement du Québec (chapter R-10, r. 10);

(2) is entitled to a reduced pension under one of those plans;

(3) retires on the day following the day on which the person ceases to participate in a pension plan.

2000, c. 32, s. 42; 2001, c. 31, s. 355.

215.11.13. The amount of the pension and, where applicable, the amount of the pension credit of the person referred to in section 215.11.12 shall be increased, in accordance with the actuarial assumptions and methods determined by regulation, by an amount corresponding to the actuarial reduction applicable under the person's plan, if the person pays to Retraite Québec the amount established at the date on which the person retires. The reduction may be offset in whole or in part.

The amount established in the first paragraph must be paid within 60 days after the day on which the person ceases participating in a pension plan.

The first paragraph applies within the limits authorized under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and the amount paid by the person pursuant to the first paragraph must come from a registered retirement savings plan or a registered pension plan within the meaning of the Income Tax Act or from the part of the person's retirement allowance that is transferable to one of those plans in accordance with that Act.

2000, c. 32, s. 42; 2015, c. 20, s. 61.

215.11.14. The employer of the person referred to in section 215.11.12 may, if the employer applies therefor to Retraite Québec, pay in whole or in part, on or before the date on which the person ceases to be a person to whom a pension plan is applicable, the amount established in accordance with the first paragraph of section 215.11.13.

Where the employer pays only part of the amount referred to in the first paragraph, the person may pay the balance, in whole or in part, within the time limit provided for in the second paragraph of section 215.11.13 and the third paragraph of that section applies.

2000, c. 32, s. 42; 2015, c. 20, s. 61.

215.11.15. For the purposes of the payment of benefits, the indexing of the pension or the adjustment of the pension credit, the amount corresponding to the actuarial reduction that has been offset under section 215.11.13 or 215.11.14 shall be added to the pension or, where applicable, to the pension credit and it shall be apportioned among each part of pension or pension credit or, where applicable, in proportion to the amount paid on the amount established pursuant to those sections.

2000, c. 32, s. 42.

215.11.16. The amounts paid to Retraite Québec pursuant to section 215.11.13 or 215.11.14 shall be paid into different funds at the Caisse de dépôt et placement du Québec or into the Consolidated Revenue Fund, according to the pension plan concerned.

2000, c. 32, s. 42; 2015, c. 20, s. 61.

215.11.17. Where a pensioner under the Pension Plan of Certain Teachers, the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan, the Teachers Pension Plan, the Civil Service Superannuation Plan or the Pension Plan of Management Personnel holds or again holds pensionable employment under the Pension Plan of Peace Officers in Correctional Services, the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, the amount added to the pensioner's benefit ceases to be paid in the same proportion and manner as the benefit has ceased to be paid to the pensioner. Where applicable, that amount shall continue to be indexed or shall be increased as if the benefit were being paid for the period during which it is not paid and it shall again be added to the indexed, increased and recomputed benefit in accordance with the pensioner's pension plan when the payment of the benefit resumes.

2000, c. 32, s. 42; 2001, c. 31, s. 356.

215.11.18. Any review made by Retraite Québec to increase or reduce a pension being paid does not entail the review of the amount added pursuant to section 215.11.13 or 215.11.14.

2000, c. 32, s. 42; 2015, c. 20, s. 61.

215.11.19. This chapter does not apply if the person dies before the person's benefit becomes payable.

2000, c. 32, s. 42.

CHAPTER II

SPECIAL MEASURES APPLICABLE TO A CATEGORY OR SUBCATEGORY OF PERSONS DETERMINED BY REGULATION

2000, c. 32, s. 42.

215.12. Every person to whom a pension plan administered by Retraite Québec applies and who belongs to a category determined by regulation shall be governed by the measures enacted pursuant to this chapter that are applicable to such category.

The categories of persons shall be determined, in particular, on the basis of the applicable conditions of employment, the pension plan concerned, the date on which contributions to the plan ceased, unionizability, age, years of service or employer.

1995, c. 70, s. 41; 2000, c. 32, s. 43; 2004, c. 39, s. 164; 2015, c. 20, s. 61.

215.13. The Government may, by regulation, determine

(1) the manner in which a person's pensionable salary, annualized pensionable salary, credited service and employee and employer contributions, together with the terms and conditions governing the payment of those contributions, are calculated for the purposes of the pension plan following the application of certain provisions of a person's conditions of employment, in particular within the scope of measures concerning alternative work schedules or the granting of leave without pay to reduce certain costs arising from the conditions of employment, or following the application of sections 79.3, 79.16 and 81.15 of the Act respecting labour standards (chapter N-1.1);

(2) measures to allow the transfer of the actuarial value of the benefits of a person entitled to a deferred pension;

(3) measures designed to encourage retirement, and in particular measures designed to anticipate the payment of certain pension benefits;

(4) the eligibility requirements for, and the terms applicable to the calculation, indexation and payment of any benefit granted to, a person, his spouse or, where applicable, his children where the person was entitled to a pension at the time he ceased to participate in the plan;

(5) the circumstances by reason of which an agreement relating to a sabbatical with deferred salary terminates, notwithstanding section 197.

(6) in respect of a person whose employer under the plan has not deducted from the pensionable salary an annual amount provided for in the pension plan whereas the person was an employee to whom the pension plan applied, the terms and conditions of payment of the necessary sums by the person, the person's spouse or successors and, as the case may be, the applicable rate of interest. The Government may prescribe the terms and conditions applicable to the redemption of a period of service prior to the period during which the person was a member of the plan. The Government may also determine, notwithstanding sections 187 to 191.1, the terms and conditions of payment of the contributory amounts by the employers, and the employers exempted from such payment.

The measures enacted pursuant to subparagraphs 1 to 4 and 6 of the first paragraph may differ from the provisions of the pension plan which would otherwise be applicable to such persons, to their spouses or, where applicable, to their children.

1995, c. 70, s. 41; 1997, c. 7, s. 29; 1997, c. 50, s. 54; 2000, c. 32, s. 44; 2002, c. 30, s. 64; 2004, c. 39, s. 165; 2008, c. 25, s. 27; 2012, c. 6, s. 24.

215.14. The Government may determine the date on which each of the measures enacted pursuant to this chapter begins to apply. The Government may determine the expiry date of each measure, except with respect to a person who has availed himself of that measure. It may also determine any other period during which each measure may apply.

1995, c. 70, s. 41; 2000, c. 32, s. 45.

215.15. Each measure enacted pursuant to this chapter shall be financed in the manner prescribed by regulation, which may vary according to the category to which the person belongs.

1995, c. 70, s. 41; 2000, c. 32, s. 46; 2004, c. 39, s. 166.

CHAPTER III

MISCELLANEOUS PROVISIONS

2000, c. 32, s. 47.

215.16. Any decision made by Retraite Québec with respect to a person pursuant to the provisions enacted under this Title may be contested in the manner prescribed for the pension plan concerned.

1995, c. 70, s. 41; 2015, c. 20, s. 61.

215.17. Government regulations under this Title shall be made after Retraite Québec has consulted with the pension committees referred to in section 163 of this Act, section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) and section 196.2 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1). For the purposes of the consultation, the draft regulations must be submitted to the committees at least 30 days before they are adopted, together with a report describing their effects.

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

1995, c. 70, s. 41; 1996, c. 53, s. 45; 2009, c. 56, s. 9; 2015, c. 27, s. 21; 2015, c. 20, s. 61.

215.18. Retraite Québec shall administer this Title. In addition, it shall administer the pension plan of a person governed by measures enacted pursuant to this Title in light of those measures.

1995, c. 70, s. 41; 2015, c. 20, s. 61.

TITLE V

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

1983, c. 24, s. 1.

215.19. Retraite Québec is responsible for the administration of the pension plans established under this Act.

2006, c. 49, s. 109; 2015, c. 20, s. 61.

216. No person may claim to have a benefit, advantage or reimbursement under the retirement plan provided by this Act if he has not applied therefor to Retraite Québec.

Even in the absence of an application for payment, any benefit payable under this plan shall be paid on or before 31 December of the year in which the employee attains 69 years of age or, where the employee continues to hold pensionable employment under the plan on that date, from the date on which the employee retires.

1983, c. 24, s. 1; 1997, c. 50, s. 55; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

216.1. Where an application for the redemption of years or parts of a year is made to Retraite Québec under the pension plan provided for in this Act, Retraite Québec shall send to the employee a redemption proposal valid for a period of 60 days from the date it is made.

The application for redemption is deemed never to have been made if Retraite Québec does not receive from the employee before the 60-day period expires a notice to the effect that the employee accepts the proposal.

In addition, the application is deemed never to have been made if the lump sum payment of the cost of redemption is not made before the 60-day period expires, where such a payment is exigible owing to the choice made by the employee or by operation of law. Where payment is exigible by instalments and the employee fails to make a payment, the application for redemption is deemed never to have been made in respect of service for which the payments have not been made if the employee does not make the payment which has become overdue within 30 days after the date of a notice from Retraite Québec to that effect. In that case, the most recent service is credited or counted first.

No interest is computed for the period during which the redemption proposal provided for in the first paragraph is valid. Where Retraite Québec refuses the redemption of years or parts of years and a decision to the contrary is made following a review or arbitration based on the data contained in the record at the time of the refusal, no interest is computed in respect of such years or parts of years between the date of the refusal and the date on which the redemption proposal expires. As well, no interest is computed in respect of the period between the expiry date of a redemption proposal in which the cost is contested and the date of expiry of a new proposal made following a decision by the reexamination committee or arbitrator that modifies the cost.

1990, c. 87, s. 72; 1991, c. 77, s. 61; 1992, c. 67, s. 49; 1993, c. 41, s. 30; 1993, c. 74, s. 11; 1994, c. 20, s. 22; 1997, c. 43, s. 630; 2001, c. 31, s. 357; 2002, c. 30, s. 65; 2004, c. 39, s. 167; 2007, c. 43, s. 89; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

216.1.1. Notwithstanding section 216.1, an employee who makes a request for reexamination in the period during which the redemption proposal is valid is not bound to accept it during that period, or to make payments, until a final decision has been made on their request. After the decision of the pension committee or the arbitrator, as the case may be, has been sent, Retraite Québec shall send a notice to the employee which, as of the date of the redemption proposal, repeats or modifies that proposal, and section 216.1 applies.

Any unpaid amount in respect of the redemption proposal bears interest, compounded annually and payable according to the same terms and conditions as the redemption, at the rate provided for in Schedule VII in force on the date on which the application for redemption is received, from the date of that proposal until the date of Retraite Québec's notice, unless interest is otherwise payable for that period by operation of law.

1993, c. 74, s. 12; 2002, c. 30, s. 66; 2004, c. 39, s. 168; 2006, c. 49, s. 126; 2015, c. 20, s. 61; 2022, c. 22, s. 288.

216.2. Despite any inconsistent provision of this Act, no benefit resulting from the redemption under the pension plan provided for in this Act of years or parts of years prior to 1 January 1990 may exceed the defined benefit limit applicable in respect of such years or parts of years under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

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

1992, c. 67, s. 50; 2004, c. 39, s. 169.

216.3. The periods of absence of an employee which may be credited under this plan are, for each type of absence and in total, determined by regulation and may vary according to the year during which the employee is absent.

1992, c. 67, s. 50; 2002, c. 30, s. 67.

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

the regulation. The rates of interest in Schedule VII are determined according to the rules and procedures determined by regulation for the period indicated and an external index designated by the regulation. The Chair of the Conseil du trésor publishes in the *Gazette officielle du Québec* the rates of interest determined under those regulations, and the amendments to the schedules resulting from the new rates are integrated into the Compilation of Québec Laws and Regulations.

The applicable rates determined in Schedule VI are the rates determined for each period according to the period of application of those rates provided for by the relevant sections. The applicable rate determined in Schedule VII is the rate in force on the day that precedes the date the period of application of that rate begins as provided in the relevant sections, unless otherwise provided.

1983, c. 24, s. 1; 2004, c. 39, s. 170; 2013, c. 9, s. 57.

218. Contributions within the meaning of section 50 bear interest at the rates determined in Schedules VI and VII, according to the periods of application of those rates provided for in the relevant sections. However, until 31 December 1990, interest shall accrue at 90% of those rates.

The first paragraph does not apply in computing the interest accrued under the pension plan established under this Act for the purposes of section 71 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2).

1983, c. 24, s. 1; 1985, c. 18, s. 24; 1987, c. 47, s. 79; 1987, c. 107, s. 207; 1990, c. 5, s. 31; 1990, c. 87, s. 73; 1990, c. 87, s. 105; 2004, c. 39, s. 171.

219. For the purpose of computing the interest, the following conditions apply:

(1) the employee contributions within the meaning of section 50 and related to a year, except those to which subparagraphs 2 and 3 apply, are deemed to have been received at the midpoint of the period during which the employee was, during the year, a member of the Government and Public Employees Retirement Plan or of another plan out of which service was transferred to the Government and Public Employees Retirement Plan;

(2) in respect of the sums paid for the redemption of years or parts of a year of service credited or counted under that plan, the interest is computed from the date of their payment;

(3) in respect of the sums the employee paid into a pension plan out of which service was transferred to the Government and Public Employees Retirement Plan under section 101, 109.2, 109.8 or 158, the interest is computed from the date the sums concerned were transferred.

The other conditions for computing the interest on the contributions within the meaning of section 50 are established by regulation.

1983, c. 24, s. 1; 1987, c. 107, s. 208; 2004, c. 39, s. 172; 2007, c. 43, s. 90.

220. The Government may, by order, amend Schedules I, II, II.1, II.1.1 and II.2. Any such order may have effect 12 months or less before it is made. However, where the Government amends Schedule I or II, it must also amend to the same effect Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1).

1983, c. 24, s. 1; 1985, c. 18, s. 25; 1986, c. 44, s. 86; 1987, c. 47, s. 80; 1990, c. 87, s. 74; 1992, c. 67, s. 51; 2001, c. 31, s. 358; 2002, c. 30, s. 68; 2011, c. 24, s. 18; 2013, c. 9, s. 58; 2015, c. 27, s. 22; 2018, c. 4, s. 30.

220.1. (*Repealed*).

1991, c. 77, s. 62; 2001, c. 31, s. 359.

220.2. *(Repealed).*

1991, c. 77, s. 62; 2001, c. 31, s. 359.

221. *(Repealed).*

1983, c. 24, s. 1; 1985, c. 18, s. 26; 1987, c. 47, s. 81; 1987, c. 107, s. 209; 1988, c. 82, s. 51; 1990, c. 87, s. 75; 1992, c. 67, s. 52; 1995, c. 70, s. 42; 1997, c. 50, s. 56; 2002, c. 30, s. 69.

221.1. Notwithstanding section 85.1, every employee who was granted a maternity leave or personal leave in connection with pregnancy or deliver may be credited, without contributions, with the days of such leave in progress on 1 July 1973 or having begun after that date but having ended before 1 July 1976, up to a total of 90 contributory days.

An employee may be credited, without contribution, with the days and parts of a day of a maternity leave or personal leave in connection with pregnancy or deliver in progress on 1 July 1983 or beginning on or before 31 December 1988, up to a total of 130 contributory days.

To be credited with the days of such leave, the employee referred to in the first paragraph is required to have contributed to the Teachers Pension Plan, the Civil Service Superannuation Plan or this plan, as the case may be, in the 12 months preceding the beginning of the leave, and to have again contributed to the Teachers Pension Plan, the Civil Service Superannuation Plan or this plan within two years following the year in which the leave ended.

For the purposes of the third paragraph, an employee who, in respect of a period of service immediately preceding the date on which the employee began to participate in this plan, contributed to a supplementary pension plan or redeemed the entire period of service in the form of a pension credit is deemed to have contributed to this plan in the 12 months preceding the date of the beginning of the maternity leave or personal leave in connection with pregnancy or deliver. In such a case, the employee may be credited with the days of the leave during which the employee was covered by this plan and the days of the leave during which the employee was not covered by this plan may be added, solely for purposes of entitlement to a pension, to the years of service credited to the employee, if those days have not otherwise been counted or credited.

Any sums paid by the employee referred to in the first paragraph to redeem the maternity leave or personal leave in connection with pregnancy or deliver pursuant to the provisions relating to the redemption of a period of absence without pay are reimbursed without interest if the period of absence without pay was redeemed while the Teachers Pension Plan or the Civil Service Superannuation Plan was applicable to the employee, or with interest if the period of absence without pay was redeemed while this plan was applicable to the employee. In this last case, the interest is compounded annually, at the rates determined in Schedule VI until the date the application is received at Retraite Québec and at the rate determined in Schedule VII from the day following that date until the date the refund is paid.

1988, c. 82, s. 52; 1997, c. 7, s. 30; 2002, c. 30, s. 73; 2004, c. 39, s. 173; 2007, c. 43, s. 91; 2015, c. 20, s. 61; 2022, c. 22, ss. 287 and 288.

222. All sums paid or reimbursed under Titles I, IV to IV.2 are inalienable and unseizable.

1983, c. 24, s. 1; 1996, c. 53, s. 46.

222.1. Every employee who was a member of the Civil Service Superannuation Plan on 31 December 1986 and who made an election under section 13 between 31 August 1986 and 23 June 1987, may cancel such election if the employee meets the requirements of subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) and if the employee avails himself thereof before the said subdivision ceases to have effect.

An officer who was a member of the Civil Service Superannuation Plan on 31 December 1988 may also cancel any such election made by the officer between 31 August 1988 and 1 January 1990, if the officer meets

the requirements of subdivision 3 of Division II.1 of the Act respecting the Civil Service Superannuation Plan and if the officer avails himself thereof before the said subdivision ceases to have effect.

1987, c. 47, s. 82; 1990, c. 32, s. 22; 2022, c. 22, ss. 288 and 290.

223. Sections 53 to 63 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) apply to any information on any contributor or beneficiary obtained under a retirement or insurance plan under the administration of Retraite Québec by a person in the service of Retraite Québec.

Such information, except where it refers to the salary and contributions of a person, may be made available to the Ministère de la Santé et des Services sociaux. Any information respecting payments made by Retraite Québec to a contributor may be made available to the Minister of Revenue. However, if it is necessary to communicate such information for the application of the Acts for which that department or Minister is responsible, it may only be done in accordance with sections 67 to 68 of the said Act.

1983, c. 24, s. 1; 1985, c. 23, s. 24; 2010, c. 31, s. 156; 2015, c. 20, s. 61; 2021, c. 25, s. 167.

223.1. Sections 98 and 115.4 apply notwithstanding the provisions of section 10 of the Charter of human rights and freedoms (chapter C-12).

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

For the purposes of section 98, the exception provided in this section applies from 27 June 1975 in respect of the Charter of human rights and freedoms and from 17 April 1985 in respect of the Constitution Act, 1982.

1986, c. 44, s. 87; 1991, c. 14, s. 29; 1996, c. 10, s. 6; 2001, c. 31, s. 360; 2004, c. 39, s. 174; 2009, c. 56, s. 10; 2014, c. 11, s. 8; 2019, c. 25, s. 2.

224. For the purposes of the retirement plan provided by this Act, the bodies, institutions and establishments that, before 1 July 1983, were contemplated in Schedules II and III of this Act as they read before that date continue to be designated for the purposes for which those schedules had been established.

1983, c. 24, s. 1.

225. Any agreement entered into under this Act and the Act respecting the Teachers Pension Plan (chapter R-11) before the provisions of those Acts are replaced by chapter 24 of the statutes of 1983 or under the Act respecting the Civil Service Superannuation Plan (chapter R-12) before it is amended by the same chapter are deemed to have been entered into under section 158.

1983, c. 24, s. 1.

226. The rate of contribution to the Government and Public Employees Retirement Plan, the Teachers Pension Plan and the Civil Service Superannuation Plan may be revised on 1 January 1984, on the basis of the actuarial valuation determined on 31 December 1981.

1983, c. 24, s. 1.

227. The Commission administrative des régimes de retraite et d'assurances acquires the rights and assumes the obligations of the Commission administrative du régime de retraite.

1983, c. 24, s. 1.

228. The chairman and vice-chairman of the Commission administrative du régime de retraite become the chairman and vice-chairman of the Commission administrative des régimes de retraite et d'assurances.

The vice-chairman of the Commission administrative des régimes de retraite et d'assurances replaces the chairman until the Government appoints a chairman.

1983, c. 24, s. 1.

229. The Commission administrative des régimes de retraite et d'assurances is authorized to use any document or means of identification already prepared with the name of the Commission administrative du régime de retraite until it replaces them by documents or means of identification prepared with its own name.

1983, c. 24, s. 1.

230. The members of the Commission administrative du régime de retraite appointed under section 17 of this Act as it read before 1 July 1983 remain in office until the pension committee provided for by this Act is established.

Until then, the members shall exercise the duties of the pension committee.

1983, c. 24, s. 1; 2006, c. 49, s. 126.

231. Any decision rendered in accordance with a request for reexamination under section 142 of this Act as it read before 1 July 1983 and that was the object of an application for review in accordance with section 143 of the said Act as it read before that date is appealed in accordance with section 181 of this Act.

The arbitrator is seized of the appeal without any other formality.

1983, c. 24, s. 1.

232. Section 12 and subparagraph 1 of the second paragraph of section 101 apply in respect of an employee who ceases, after 30 June 1983, to hold an employment contemplated by a supplemental pension plan.

An employee who ceases before 1 July 1983 to hold an employment contemplated by a supplemental pension plan continues, in respect of the cessation of employment, to be governed by section 14 of this Act as it read before that date, if the circumstances described therein apply.

1983, c. 24, s. 1.

233. *(Repealed).*

1983, c. 24, s. 1; 1988, c. 82, s. 53; 1990, c. 32, s. 23; 2002, c. 30, s. 69.

233.1. Sections 24, 24.0.2, 25, 115.1, 216.1, 221 and 233, as they read on 31 May 2001, continue to apply in respect of the employee who agreed to a redemption proposal before 1 June 2001 and in whose respect the third paragraph of section 216.1 of this Act or section 59.1 of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1), as they read on 31 May 2001, as the case may be, applies as of or after that date. However, the interest rate applicable to the redemption cost paid by instalments is the rate provided for in Schedule VII.

The first paragraph also applies to an employee who, while covered by the Pension Plan of Management Personnel, agreed to a redemption proposal before 1 June 2001 and in whose respect the third paragraph of section 216.1 of this Act, as it read on 31 May 2001 or, as the case may be, the third paragraph of section 199 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), as it read on 30 June 2002, applies as of or after that date.

2002, c. 30, s. 70.

234. Sections 36 and 39 as they read before 1 January 2010 apply to any pension granted after 30 June 1983 if the employee ceased their duties, retired or died after that date but before 1 January 2010.

They also apply for the computation of the pension granted to the spouse after 30 June 1983 but before 1 January 2010 if no pension or deferred annuity was granted to the employee before 30 June 1983.

Sections 58 and 65 of this Act, as they read before 1 July 1983, continue to apply to any other pension.

1983, c. 24, s. 1; 2008, c. 25, s. 28; 2022, c. 22, s. 288.

235. Section 81 has effect from 1 July 1973.

1983, c. 24, s. 1.

236. Sections 151 and 152 apply to any application received after 30 June 1983.

However, they apply in respect of any sum due on 1 July 1983 or becoming due after that date as an overdeduction of contributions.

1983, c. 24, s. 1.

236.1. Any employee who ceases to be an employee within the meaning of the plan for any period during which the employee is not in service in pensionable employment and who ceases to participate in the plan before 1 January 1989 is, notwithstanding section 3.1, deemed to have ceased to participate on the day the employee ceases to be an employee within the meaning of the plan.

1988, c. 82, s. 54; 2022, c. 22, s. 288.

236.2. Sections 47, 48, the first paragraph of section 49 and section 52, as they read before 1 January 1989, continue to apply to an employee who ceases to be an employee within the meaning of the plan before that date.

1988, c. 82, s. 54.

236.3. *(Repealed).*

1988, c. 82, s. 54; 2007, c. 43, s. 92.

236.4. *(Repealed).*

1988, c. 82, s. 54; 2007, c. 43, s. 92.

236.5. Sections 46 to 55, 58, 59, 77 and 78, as they read on 31 December 1990, continue to apply to an employee to whom the plan ceases to apply before 1 January 1991 or who dies before that date.

1990, c. 87, s. 76.

237. The Government shall designate the Minister responsible for the administration of this Act.

1983, c. 24, s. 1.



The Minister Responsible for Government Administration and Chair of the Conseil du trésor is responsible for the administration of this Act. Order in Council 1638-2022 dated 20 October 2022, (2022) 154 G.O. 2 (French), 6513.

238. *(This section ceased to have effect on 1 July 1988).*

1983, c. 24, s. 1; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

SCHEDULE I

(Section 1)

EMPLOYEES AND PERSONS TO WHOM THE PLAN APPLIES AFTER 1 JULY 1973

(1) EMPLOYEES OF THE FOLLOWING BODIES:

Accueil du Rivage inc.

Agence du revenu du Québec

Alliance des cadres de l'État

Alliance du personnel professionnel et technique de la santé et des services sociaux

Alliance des professeures et professeurs de Montréal

APER santé et services sociaux

Association B.C.S. (Bishop's College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010

Association des cadres des collèges du Québec

Association canadienne d'éducation de langue française

Association québécoise des cadres scolaires (AQCS)

Association des employés du Nord québécois

Association des enseignantes et enseignants de Montréal (AEEM)

Association des enseignants de l'ouest du Québec

Association des établissements privés conventionnés — santé services sociaux

Association des gestionnaires des établissements de santé et de services sociaux inc.

Association des intervenants en dépendance du Québec (AIDQ)

Association montréalaise des directions d'établissement scolaire

Association paritaire pour la santé et la sécurité du travail, secteur "Administration provinciale"

Association paritaire pour la santé et la sécurité du travail secteur affaires municipales

Association paritaire pour la santé et la sécurité du travail du secteur affaires sociales

L'Association des pharmaciens des établissements de santé du Québec

Association des procureurs aux poursuites criminelles et pénales

L'Association des professeurs de Lignery (CSQ)

Association professionnelle des ingénieurs du Gouvernement du Québec

Association professionnelle du personnel administratif (CSN)

L'Association provinciale des enseignantes et enseignants du Québec

Association québécoise des directeurs et directrices d'établissement d'enseignement retraités

Association québécoise des retraité(e)s des secteurs public et parapublic

Association Québécoise du Personnel de Direction des Écoles (AQPDE)

AREQ (CSQ), Association des retraitées et retraités de l'éducation et des autres services publics du Québec

Atelier le Fil d'Ariane inc.

Autorité des marchés financiers

Autorité des marchés publics

Les avocats et notaires de l'État québécois

Bibliothèque et Archives nationales du Québec

Buanderie centrale de Montréal inc.

Capital Financière agricole inc.

Centrale des syndicats du Québec (CSQ)

Centre d'accueil Marcelle Ferron inc.

Centre d'accueil Saint-Joseph de Lévis inc.

Centre de communication santé des capitales

Centre d'hébergement et de soins de longue durée Côté-Jardin inc.

Centre d'hébergement et de soins de longue durée Heather inc.

Centre d'hébergement et de soins de longue durée Manoir Harwood inc.

Centre d'hébergement et de soins de longue durée du Manoir-de-l'Ouest-de-l'Île, S.E.C.

Centre d'hébergement et de soins de longue durée Providence – Saint-Joseph inc.

Centre d'hébergement et de soins de longue durée Wales inc.

Centre d'hébergement St-François inc.

Centre d'hébergement St-Jean-Eudes inc.

Centre d'insémination artificielle (C.I.A.Q), limited partnership, in respect of employees who held employment with the Centre d'insémination artificielle du Québec (C.I.A.Q.) inc. and who were members of this plan on 31 December 1998

Centre de la francophonie des Amériques

Centre régional de services aux bibliothèques publiques du Saguenay-Lac-Saint-Jean inc.

CHSLD Age3 inc.

CHSLD de la Côte Boisée inc.

Clinique communautaire de Pointe-Saint-Charles

Collège Stanstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010

Comité patronal de négociation des collèges

Comité patronal de négociation pour les commissions scolaires anglophones

Comité patronal de négociation pour les centres de services scolaires francophones

Comité patronal de négociation du secteur de la santé et des services sociaux

Commission de la capitale nationale du Québec

Commission des droits de la personne et des droits de la jeunesse

the Commission des services juridiques and the corporations incorporated pursuant to or governed by the Act respecting legal aid and the provision of certain other legal services (chapter A-14) or the regulations made thereunder

Conseil québécois d'agrément

Conservatoire de musique et d'art dramatique du Québec

COREM, in respect of permanent employees assigned by the Gouvernement du Québec, as part of the assignment of the operations of the Centre de recherche minérale of the Ministère des Ressources naturelles, to COREM who were members of the plan on 26 September 1999

Corporation d'Urgences-santé, in respect of employees who are not ambulance technicians

Cree Hunters Economic Security Board

École nationale des pompiers du Québec

Fédération autonome de l'enseignement

Fédération de la santé du Québec, FSQ-CSQ

Fédération des enseignantes et enseignants de CÉGEP

Fédération des enseignants des écoles juives

Fédération des professionnelles et professionnels de l'éducation du Québec (CSQ)

Fédération interprofessionnelle de la santé du Québec — FIQ

Fédération québécoise des directions d'établissement d'enseignement (FQDE)

Financement-Québec

FIQ — Syndicat des professionnelles en soins des Cantons-de-l'Est

Fondation de la faune du Québec

Fonds d'aide aux actions collectives

Fonds de recherche du Québec

Groupe Champlain inc.

Groupe Roy Santé inc.

the health and social services agencies referred to in the Act respecting health services and social services (chapter S-4.2)

Hôpital Marie-Clarac des Soeurs de charité de Ste-Marie (1995) inc.

Hôpital Shriners pour Enfants (Québec) Inc.

Institut des Métiers d'art — Cégep du Vieux Montréal

Institut national d'excellence en santé et en services sociaux

Institut national des mines

Institut national de santé publique du Québec

Institut de recherche Robert-Sauvé en santé et en sécurité du travail

Institut de recherches cliniques de Montréal

Institut de technologie agroalimentaire du Québec

Institut de tourisme et d'hôtellerie du Québec

Investissement Québec, in respect of employees who were members of this plan on 31 March 2011 or who were hired after that date

Logibec Groupe Informatique Ltée, in respect of reassigned employees of the Centre hospitalier de l'Université de Montréal who participated in this plan or in the Pension Plan of Management Personnel without qualifying within the meaning of that plan on the date of their reassignment

Maison des Futailles, S.E.C., as regards employees who, immediately before being hired, held employment with the Société des alcools du Québec

Office franco-québécois pour la jeunesse, in respect of employees of the Québec section

Office Québec-Monde pour la jeunesse

The Priory School inc.

Prodimax inc.

Les Professionnel(le)s en Soins de Santé Unis

Provincial Association of Teachers of Québec

Régie de l'énergie

Regroupement de Réseaux en Santé des Personnes au Travail

Résidence Berthiaume-Du Tremblay

Santé Courville inc.

Santé Québec

Secrétariat général du secteur de la Santé et des Services sociaux

SEECR Syndicat des enseignantes et enseignants du CÉGEP de Rimouski

Séminaire de Québec, in respect of employees who were participating in the plan on 30 June 1987

Service de transport adapté de la Capitale (STAC)

Services documentaires multimédia (S.D.M.) inc.

SigmaSanté

Société du Centre des congrès de Québec

Société de développement des entreprises culturelles

Société de développement et de mise en valeur du Parc olympique

Société des établissements de jeux du Québec inc.

Société des établissements de plein air du Québec

Société de gestion du réseau informatique des commissions scolaires

Société des loteries du Québec

Société du Palais des congrès de Montréal

Société de la Place des Arts de Montréal

Société du Plan Nord

Société portuaire du Bas-Saint-Laurent et de la Gaspésie inc.

Société québécoise d'information juridique

Société québécoise de récupération et de recyclage

Société québécoise des infrastructures

Société québécoise du cannabis

Syndicat de Champlain (CSQ)

Syndicat des enseignantes et enseignants du CEGEP de l'Abitibi-Témiscamingue

Syndicat des enseignantes et des enseignants du Cégep Montmorency

Syndicat des Enseignantes et Enseignants du Cégep de l'Outaouais

Le Syndicat des enseignantes et enseignants du Cégep de Victoriaville

Syndicat des enseignantes et enseignants du Collège de Bois-de-Boulogne

Syndicat des enseignantes et des enseignants du Collège Lionel-Groulx

Syndicat des enseignantes et enseignants des Laurentides (S.E.E.L.)

Syndicat des enseignantes et enseignants Laurier

Syndicat des enseignant(e)s de Pearson

Syndicat des enseignantes et enseignants de la Riveraine

Syndicat de l'enseignement de L'Amiante (CSQ)

Syndicat de l'enseignement du Bas-Richelieu

Syndicat de l'enseignement des Basses-Laurentides (SEBL)

Syndicat de l'enseignement des Bois-Francs

Syndicat de l'enseignement de Charlevoix (SEC-CSQ)

Syndicat de l'enseignement de la Chaudière (CSQ)

Syndicat de l'enseignement de la Côte-du-Sud

Syndicat de l'enseignement De La Jonquière – Centrale des syndicats du Québec

Syndicat de l'enseignement des Deux Rives (SEDR-CSQ)

Syndicat de l'enseignement de l'Estrie

Syndicat de l'enseignement du Grand-Portage (CSQ)

Syndicat de l'enseignement du Haut-Richelieu (CSQ)

Syndicat de l'enseignement de la Haute Côte Nord

Syndicat d'enseignement de la Haute-Yamaska inc.

Syndicat de l'enseignement du Lac Saint-Jean

Syndicat de l'enseignement du Lanaudière (SEL-CSQ)

Syndicat de l'enseignement de Louis-Hémon (CSQ)

Syndicat de l'enseignement de la Mauricie (S.E.M.)

Syndicat de l'enseignement de l'ouest de Montréal

Syndicat de l'enseignement de l'Outaouais

Syndicat de l'enseignement de la Pointe-de-L'Île

Syndicat de l'enseignement de Portneuf

Syndicat de l'enseignement de la région de Drummondville

Syndicat de l'enseignement de la région du Fer (SERF)

Syndicat de l'enseignement de la région de Laval

Syndicat de l'enseignement de la région de la Mitis

Syndicat de l'enseignement de la région des Moulins (CSQ)

Syndicat de l'enseignement de la région de Québec (SERQ)

Syndicat de l'enseignement de la région de Vaudreuil

Syndicat de l'enseignement de Riverside

Syndicat de l'enseignement de la Rivière-du-Nord

Syndicat de l'enseignement du Saguenay

Syndicat de l'enseignement des Seigneuries

Syndicat de l'enseignement Val-Maska

Syndicat de l'enseignement des Vieilles-Forges

Syndicat de l'enseignement de l'Ungava et de l'Abitibi-Témiscamingue (FSE-CSQ)

Syndicat de la fonction publique et parapublique du Québec inc.

Syndicat des intervenantes et intervenants de la santé du Nord-Est québécois (SIISNEQ)

Syndicat des infirmières, infirmières auxiliaires et inhalothérapeutes de l'Est du Québec (CSQ)

Syndicat des infirmières, inhalothérapeutes et infirmières auxiliaires de Laval (CSQ)

Syndicat lavallois des employés de soutien scolaire (SLESS-CSQ)

Syndicat national des employés de l'hôpital Charles Le Moyne (C.S.N.)

Syndicat du personnel de l'enseignement des Hautes-Rivières (FSE-CSQ)

SPECJ: Syndicat du personnel enseignant du cégep de Jonquière

Syndicat du personnel enseignant du Cégep de Sherbrooke – CSN

Syndicat du personnel enseignant du Collège d'enseignement général et professionnel d'Ahuntsic

Syndicat du personnel de soutien du Cégep de Sherbrooke (CSQ)

Syndicat du personnel de soutien en éducation de la Rivière-du-Nord (CSQ)

Syndicat du personnel de soutien scolaire de la Beauce-Etchemin (CSQ)

Syndicat des professeur-e-s du Collège François-Xavier-Garneau

Syndicat des professeures et des professeurs du Cégep Limoilou

Syndicat des professeures et des professeurs du Collège Édouard-Montpetit (SPPCEM)

Syndicat des professeures et professeurs du cégep de Sainte-Foy

Syndicat des professeures et professeurs du Collège John Abbott inc.

Syndicat des professeures et professeurs du Collège de Maisonneuve (SPPCM)

Syndicat des professeurs du Cégep du Vieux Montréal

Syndicat des professeurs du Collège Dawson

Syndicat des professeurs du Collège d'enseignement général et professionnel de Rosemont

Syndicat des professeurs du Collège Marie-Victorin

Syndicat de professionnelles et professionnels du gouvernement du Québec, in respect of employees who do not form part of the support or technical staff

Syndicat des professionnelles en soins infirmiers et cardio-respiratoires du centre universitaire de santé McGill (SPSICR-CUSM)

Syndicat des professionnelles en soins de Chaudière-Appalaches

Syndicat des professionnelles en soins de Québec (S.P.S.Q.)

Syndicat des professionnelles et professionnels de commissions scolaires de l'ouest de Montréal

Syndicat des professionnelles et professionnels du milieu de l'éducation de Montréal (SPPMEM)

Syndicat du soutien scolaire de l'Outaouais (CSQ)

Syndicat des travailleurs de l'éducation de l'Est du Québec (STEEQ-CSQ)

Syndicat des travailleuses et des travailleurs du CHUS-CSN

Technologies NTER, société en commandite

Transplant Québec

Vigi Santé Ltée for the employees working in the institutions known under the following names:

— Centre d'hébergement et de soins de longue durée Vigi L'Orchidée blanche

— Centre d'hébergement et de soins de longue durée Vigi Mont-Royal

(2) THE EMPLOYEES OF THE INSTITUTIONS WITH WHICH AN AGREEMENT HAS BEEN ENTERED INTO UNDER SECTION 61 OF THE ACT RESPECTING PRIVATE EDUCATION (CHAPTER E-9.1), FOR THE TERM OF THE AGREEMENT

(2.1) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHO, ON 31 DECEMBER 2009, CONTRIBUTE TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE OR WHO, ON THAT DATE, WOULD HAVE CONTRIBUTED TO THE PLAN FOR SUCH EMPLOYMENT HAD THEY NOT BEEN ABSENT WITHOUT PAY, RECEIVING SALARY INSURANCE BENEFITS OR ON MATERNITY LEAVE OR PERSONAL LEAVE IN CONNECTION WITH PREGNANCY OR DELIVERY, AND THE EMPLOYEES WHO, BEFORE 31 DECEMBER 2009 BUT AFTER 3 SEPTEMBER 1991, CONTRIBUTED TO THE PLAN FOR EMPLOYMENT HELD IN THE RESEARCH CENTRE

(2.2) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHO BECOME INCLUDED IN ONE OF THE FOUR BARGAINING UNITS CONSTITUTED UNDER THE ACT RESPECTING BARGAINING UNITS IN THE SOCIAL AFFAIRS SECTOR (CHAPTER U-0.1) OR ARE APPOINTED OR ENGAGED AFTER 31 DECEMBER 2009 IN A RESEARCH CENTRE WHERE,

ON THAT DATE, ALL EMPLOYEES CONTRIBUTE TO THIS PLAN OR TO THE PENSION PLAN OF MANAGEMENT PERSONNEL

(2.3) THE EMPLOYEES OF A RESEARCH CENTRE WITHIN THE MEANING OF SECTION 6.2 WHERE POLLS FAVOURABLE TO THE MEMBERSHIP OF EMPLOYEES WERE HELD UNDER SECTION 6.1 AND THE EMPLOYEES APPOINTED OR ENGAGED AFTER THE LAST OF THESE POLLS WERE HELD

(3) THE MEMBERS OF THE FOLLOWING BODIES:

Bureau d'audiences publiques sur l'environnement if they are appointed under the first paragraph of section 6.2 of the Environment Quality Act (chapter Q-2)

Centre d'Insémination artificielle du Québec (C.I.A.Q.) inc. if they are employed full-time

Commission de protection du territoire agricole du Québec if they are employed full-time

Régie du bâtiment du Québec if they are employed full-time

Société de développement et de mise en valeur du Parc olympique

(4) THE CHAIR OR PRESIDENT OF EACH OF THE FOLLOWING BODIES:

Retraite Québec

Commission de la construction du Québec

Commission de protection du territoire agricole du Québec

Commission de surveillance de la langue française

Conseil du statut de la femme

Office québécois de la langue française

Office des personnes handicapées du Québec

Office des services de garde à l'enfance

Retraite Québec

Société de l'assurance automobile du Québec

Société des loteries du Québec

(5) THE VICE-CHAIR OR VICE-PRESIDENT OF EACH OF THE FOLLOWING BODIES:

Commission de protection du territoire agricole du Québec

Commission des normes, de l'équité, de la santé et de la sécurité du travail

Société de l'assurance automobile du Québec

(6) THE DIRECTOR GENERAL OF EACH OF THE FOLLOWING BODIES:

Société des établissements de plein air du Québec

(7) FULL-TIME CHAPLAINS WHO EXERCISE THEIR FUNCTIONS IN A CORRECTIONAL FACILITY WITHIN THE MEANING OF THE ACT RESPECTING THE QUÉBEC CORRECTIONAL SYSTEM (CHAPTER S-40.1)

(8) THE CHIEF ELECTORAL OFFICER

(9) THE PRESIDENT AND CHIEF EXECUTIVE OFFICER OF THE COMMISSION DES NORMES, DE L'ÉQUITÉ, DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL

(10) THE PRESIDENT AND GENERAL MANAGER OF THE SOCIÉTÉ DU PARC INDUSTRIEL ET PORTUAIRE DE BÉCANCOUR

(11) *(PARAGRAPH REPEALED)*

(12) *(PARAGRAPH REPEALED)*

(12.1) THE QUÉBEC SECRETARY GENERAL OF THE OFFICE FRANCO-QUÉBÉCOIS POUR LA JEUNESSE

(12.2) THE MEMBERS OF THE STAFF OF THE LIEUTENANT-GOVERNOR, OF A MINISTER OR OF A PERSON REFERRED TO IN SECTION 124.1 OF THE ACT RESPECTING THE NATIONAL ASSEMBLY (CHAPTER A-23.1) WHO ARE ENTITLED TO REASSIGNMENT TO PENSIONABLE EMPLOYMENT UNDER THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN OR THE PENSION PLAN OF MANAGEMENT PERSONNEL

(13) EVERY PERSON HOLDING AN EMPLOYMENT CONTEMPLATED IN THE ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN (CHAPTER R-12).

1973, c. 12, Schedule; 1977, c. 21, s. 43; 1982, c. 33, s. 22; 1982, c. 51, s. 48; 1983, c. 24, s. 1; 1983, c. 56, s. 43; 1983, c. 55, s. 161; O.C. 947-84 of 25.04.84, (1984) 116 G.O. 2, 1705; 1984, c. 7, s. 35; 1984, c. 27, s. 86; O.C. 1751-84 of 08.08.84, (1984) 116 G.O. 2, 3271; O.C. 259-85 of 06.02.85, (1985) 117 G.O. 2, 1019; corrected by (1985) 117 G.O. 2, 1375; 1984, c. 54, s. 52; 1985, c. 18, s. 27, s. 60; 1985, c. 13, s. 36; 1985, c. 6, s. 520; O.C. 1888-85 of 18.09.85, (1985) 117 G.O. 2, 3902; O.C. 2400-85 of 20.11.85, (1985) 117 G.O. 2, 4258; O.C. 832-86 of 16.06.86, (1986) 118 G.O. 2, 1071; 1986, c. 44, s. 88; 1986, c. 89, s. 50; O.C. 183-87 of 11.02.87, (1987) 119 G.O. 2, 972; O.C. 639-87 of 29.04.87, (1987) 119 G.O. 2, 1603; 1987, c. 47, s. 83; O.C. 1888-87 of 16.12.87, (1988) 120 G.O. 2, 1; 1987, c. 71, s. 61; O.C. 1647-88 of 02.11.88, (1988) 120 G.O. 2, 3858; O.C. 1843-88 of 14.12.88, (1988) 120 G.O. 2, 4152; O.C. 1844-88 of 14.12.88, (1988) 120 G.O. 2, 4153; 1988, c. 82, s. 55; 1987, c. 20, s. 2; 1988, c. 47, s. 21; O.C. 767-89 of 24.05.89, (1989) 121 G.O. 2, 2307; O.C. 889-89 of 14.06.89, (1989) 121 G.O. 2, 2413; O.C. 1224-89 of 02.08.89, (1989) 121 G.O. 2, 3691; O.C. 1583-89 of 10.10.89, (1989) 121 G.O. 2, 3979; O.C. 1773-89 of 22.11.89, (1989) 121 G.O. 2, 4198; O.C. 1942-89 of 20.12.89, (1990) 122 G.O. 2, 39; O.C. 584-90 of 02.05.90, (1990) 122 G.O. 2, 1387; 1990, c. 32, s. 24; 1990, c. 19, s. 11; 1990, c. 42, s. 56; 1990, c. 46, s. 48; O.C. 1643-90 of 28.11.90, (1990) 122 G.O. 2, 2937; 1990, c. 87, s. 77; O.C. 353-91 of 20.03.91, (1991) 123 G.O. 2, 1316; 1991, c. 14, s. 30; O.C. 1353-91 of 09.10.91, (1991) 123 G.O. 2, 4049; O.C. 398-92 of 25.03.92, (1992) 124 G.O. 2, 1909; O.C. 399-92 of 25.03.92, (1992) 124 G.O. 2, 1871; O.C. 669-92 of 06.05.92, (1992) 124 G.O. 2, 2673; 1991, c. 43, s. 22; 1992, c. 44, s. 71; O.C. 1263-92 of 01.09.92, (1992) 124 G.O. 2, 4383; 1992, c. 21, s. 293; O.C. 1666-92 of 25.11.92, (1992) 124 G.O. 2, 5151; 1992, c. 67, s. 53; O.C. 327-93 of 17.03.93, (1993) 125 G.O. 2, 1951; 1992, c. 44, s. 71; 1993, c. 41, s. 31; 1992, c. 68, s. 153; O.C. 1573-93 of 17.11.93, (1993) 125 G.O. 2, 6205; O.C. 1728-93 of 08.12.93, (1993) 125 G.O. 2, 6911; 1993, c. 74, s. 13; 1993, c. 40, s. 65; 1993, c. 50, s. 6; O.C. 555-94 of 20.04.94, (1994) 126 G.O. 2, 1511; O.C. 1056-94 of 13.07.94, (1994) 126 G.O. 2, 2962; 1994, c. 27, s. 42; O.C. 1321-94 of 07.09.94, (1994) 126 G.O. 2, 4185; O.C. 1322-94 of 07.09.94, (1994) 126 G.O. 2, 4185; O.C. 1323-94 of 07.09.94, (1994) 126 G.O. 2, 4186; O.C. 1324-94 of 07.09.94, (1994) 126 G.O. 2, 4187; O.C. 1800-94 of 21.12.94, (1995) 127 G.O. 2, 53; 1994, c. 21, s. 49; O.C. 538-95 of 26.04.95, (1995) 127 G.O. 2, 1349; 1995, c. 46, s. 20; O.C. 928-95 of 05.07.95, (1995) 127 G.O. 2, 2073; O.C. 1194-95 of 06.09.95, (1995) 127 G.O. 2, 2832; O.C. 1506-95 of 22.11.95, (1995) 127 G.O. 2, 3353; 1995, c. 27, s. 20; O.C. 81-96 of 24.01.96, (1996) 128 G.O. 2, 1171; O.C. 556-96 of 15.05.96, (1996) 128 G.O. 2, 2287; O.C. 557-96 of 15.05.96, (1996) 128 G.O. 2, 2288; O.C. 821-96 of 03.07.96, (1996) 128 G.O. 2, 3143; O.C. 1051-96 of 28.08.96, (1996) 128 G.O. 2, 3975; O.C. 1493-96 of 04.12.96, (1996) 128 G.O. 2, 4987; O.C. 1589-96 of 18.12.96, (1997) 129 G.O. 2, 91; O.C. 629-97 of 13.05.97, (1997) 129 G.O. 2, 2243; 1997, c. 26, s. 35; 1997, c. 36, s. 13; O.C. 788-97 of 18.06.97, (1997) 129 G.O. 2, 3338; 1997, c. 50, s. 57; O.C. 1105-97 of 28.08.97, (1997) 129 G.O. 2, 4561; O.C. 1652-97 of 17.12.97, (1997) 129 G.O. 2, 6293; 1997, c. 83, s. 37; 1997, c. 63, s. 121; O.C. 296-98 of 18.03.98, (1998) 130 G.O. 2, 1425; O.C. 297-98 of 18.03.98, (1998) 130 G.O. 2, 1426; 1997, c. 27, s. 33; 1997, c. 43, s. 631; 1997, c. 79, s. 52; O.C. 730-98 of 03.06.98, (1998) 130 G.O. 2, 2207; O.C. 764-98 of 10.06.98, (1998) 130 G.O. 2, 2289; 1998, c. 17, s. 61; O.C. 1155-98 of 09.09.98, (1998) 130 G.O. 2, 3889; 1998, c. 42, s. 48; O.C. 1524-98 of 16.12.98, (1998) 130 G.O. 2, 4801; O.C. 231-99 of 24.03.99, (1999) 131 G.O. 2, 475; 1998, c. 44, s. 53; O.C. 467-99 of 28.04.99, (1999) 131 G.O. 2, 1161; O.C. 633-99 of 09.06.99, (1999) 131 G.O. 2, 1633; O.C. 819-99 of 07.07.99, (1999) 131 G.O. 2, 2060; O.C. 902-99 of 11.08.99, (1999) 131 G.O. 2, 2791; 1999, c. 11 s. 54; 1999, c. 34, s. 54; O.C. 1398-99 of 15.12.99, (1999) 131 G.O. 2, 5125; O.C. 1399-99 of 15.12.99, (1999) 131 G.O. 2, 5126; 1999, c. 73 s. 14; O.C. 166-2000 of 01.03.2000, (2000) 132 G.O. 2, 1290; O.C. 561-2000 of 09.05.2000, (2000) 132 G.O. 2, 2260; 2000, c. 32, s. 48; O.C. 824-2000 of 28.06.2000, (2000) 132 G.O. 2, 3555; O.C. 965-2000 of 16.08.2000, (2000) 132 G.O. 2, 4406; O.C. 1109-2000 of 20.09.2000, (2000) 132 G.O. 2, 5031; O.C. 1168-2000 of 04.10.2000, (2000) 132 G.O. 2, 5151; T.B. 195744 of 21.12.2000, (2001) 133 G.O. 2, 460; 2001, c. 31, s. 361; T.B. 196698 of 26.06.2001, (2001) 133 G.O. 2, 4033; T.B. 196963 of 21.08.2001, (2001) 133 G.O. 2, 4911; T.B. 197036 of 11.09.2001, (2001) 133 G.O. 2, 5107; T.B. 197037 of 11.09.2001, (2001) 133 G.O. 2, 5108; T.B. 197300 of 20.11.2001, (2001) 133 G.O. 2, 6166; T.B. 197301 of 20.11.2001, (2001) 133 G.O. 2, 6168; T.B. 197302 of 20.11.2001, (2001) 133 G.O. 2, 6170; T.B. 197303 of 20.11.2001, (2001) 133 G.O. 2, 6172; T.B. 197373 of 04.12.2001, (2001) 133 G.O. 2, 6451; T.B. 197375 of 04.12.2001, (2001) 133 G.O. 2, 6452; T.B. 197464 of 18.12.2001, (2002) 134 G.O. 2, 257; 2001, c. 69, s. 12; 2001, c. 11, s. 20; T.B. 198080 of 16.04.2002, (2002) 134 G.O. 2, 2303; 2002, c. 30, s. 71, s. 74; T.B. 198513 of 25.06.2002, (2002) 134 G.O. 2, 3962; 2002, c. 28, s. 42; T.B. 198941 of 22.10.2002, (2002) 134 G.O. 2, 5831; 2001, c. 26, s. 156; 2002, c. 69, s. 150; T.B. 199356 of 11.02.2003, (2003) 135 G.O. 2, 1035; T.B. 200156 of 09.09.2003, (2003) 135 G.O. 2, 2949; T.B. 200157 of 09.09.2003, (2003) 135 G.O. 2, 2951; T.B. 200158 of 09.09.2003, (2003) 135 G.O. 2, 2954; T.B. 200479 of 09.12.2003, (2003) 135 G.O. 2, 3810; 2002, c. 45, s. 555; T.B. 200671 of 24.02.2004, (2004) 136 G.O. 2, 1103; T.B. 200976 of 20.04.2004, (2004) 136 G.O. 2, 1481; T.B. 201230 of 14.06.2004, (2004) 136 G.O. 2, 2077; 2004, c. 37, s. 83; 2004, c. 39, s. 175; T.B. 201902 of 25.01.2005, (2005) 137 G.O. 2, 529; 2004, c. 32, s. 57; T.B. 203155 of 13.12.2005, (2006) 138 G.O. 2, 243; T.B. 203156 of 13.12.2005, (2006) 138 G.O. 2, 244; T.B. 203185 of 19.12.2005, (2006) 138 G.O. 2, 326; 2005, c. 32, s. 289; 2004, c. 25, s. 66; 2005, c. 32, s. 289; T.B. 203812 of 06.06.2006, (2006) 138 G.O. 2, 1905; T.B. 203919 of 19.06.2006, (2006) 138 G.O. 2, 2105; T.B. 204239 of 12.09.2006, (2006) 138 G.O. 2, 3095; T.B. 204549 of 05.12.2006, (2006) 138 G.O. 2, 4075; T.B. 204566 of 11.12.2006, (2006) 138 G.O. 2, 4153; 2006, c. 46, s. 56; 2002, c. 24, s. 204, s. 209; 1994, c. 2, s. 79; T.B. 204926 of 08.05.2007, (2007) 139 G.O. 2, 1433; 2006, c. 49, s. 110, s. 127; T.B. 205842 of 18.12.2007, (2008) 140 G.O. 2, 149; 2007, c. 43, s. 93; 2006, c. 57, s. 41; T.B. 206592 of 17.06.2008, (2008) 140 G.O. 2, 2869; T.B. 206593 of 17.06.2008, (2008) 140 G.O. 2, 2870; T.B. 206748 of 22.07.2008, (2008) 140 G.O. 2, 3219; T.B. 207154 of 15.12.2008, (2009) 141 G.O. 2, 21; 2009, c. 7, s. 45; 2009, c. 32, s. 27; T.B. 208371 of 17.11.2009, (2009) 141 G.O. 2, 1061; T.B. 208759 of 16.03.2010, (2010) 142 G.O. 2, 785; 2009, c. 53, s. 47; 2010, c. 11, s. 35; 2010, c. 15, s. 79; 2009, c. 6, s. 33; T.B. 209125 of 29.06.2010, (2010) 142 G.O. 2, 2272; 2010, c. 12, s. 34; 2010, c. 11, s. 35; 2010, c. 23, s. 17; 2010, c. 51, s. 157; 2010, c. 37, s. 118; 2011, c. 16, s. 248; 2011, c. 16, Sch. II, s. 70; 2011, c. 16, s. 248; T.B. 210772 of 08.11.2011, (2011) 143 G.O. 2, 3446; 2012, c. 6, s. 25; T.B. 212062 of 18.12.2012, (2013) 145 G.O. 2, 196; T.B. 213161 of 10.09.2013, (2013) 145 G.O. 2, 2777; 2013, c. 23, s. 131; T.B. 213886 of 06.05.2014, (2014) 146 G.O. 2, 1131; T.B. 214436 of 09.12.2014, (2014) 146 G.O. 2, 2911; 2014, c. 16, s.



Concerning «Jardins du Haut Saint-Laurent (1992) inc.», see T.B. 229368 of 05.12.2023, (2023) 155 G.O. 2, 3427.

SCHEDULE I.1

(Replaced).

1982, c. 33, s. 23; 1982, c. 51, s. 48; 1983, c. 24, s. 1.

SCHEDULE II

(Section 1)

EMPLOYEES AND PERSONS CONTEMPLATED IN THE PLAN ON 1 JULY 1973

(1) EMPLOYEES OF THE FOLLOWING BODIES:

Association des collèges privés du Québec

C.H.S.L.D. Bayview Inc.

Les Cèdres - centre d'accueil pour personnes âgées

Centre d'animation, de développement et de recherche en éducation (CADRE)

Centre d'hébergement du Boisé ltée

Centre d'hébergement et de soins de longue durée Bourget inc.

Centre d'hébergement et de soins de longue durée Bussey (Québec) inc.

Centre d'hébergement et de soins de longue durée Deux-Montagnes inc.

Centre d'hébergement et de soins de longue durée Shermont inc.

CHSLD Ste-Monique inc.

Centre le Cardinal inc.

Centre hospitalier St-François inc.

Collège international Marie de France, except employees engaged after 16 June 1994 during the years or parts of years in which they pay contributions to the Régime général des retraites de l'État français

Collège Stanislas incorporé, except employees engaged after 16 June 1994 during the years or parts of years in which they pay contributions to the Régime général des retraites de l'État français

Comité de gestion de la taxe scolaire de l'île de Montréal

“School service centres within the meaning of the Education Act (chapter I-13.3), school boards within the meaning of the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) and general and vocational colleges

the Health and social service councils and public institutions within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5)

Private educational institutions accredited for purposes of subsidies by virtue of the Act respecting private education (chapter E-9.1), except employees of the Collège Français primaire inc. and the Collège Français (1965) inc. engaged after 18 June 1997 during the years or parts of a year in which they pay contributions to the Régime général des retraites de l'État français

Public institutions within the meaning of the Act respecting health services and social services (chapter S-4.2)

Fédération des Cégeps

Fédération des centres de services scolaires du Québec

Fédération des établissements d'enseignement privés (FEEP)

Foyer Saint-Cyprien (1993) inc.

Foyer Saints-Anges de Ham-Nord inc.

Havre-Jeunesse

Hôpital Marie Claret

IQ REXFOR INC., but only in respect of its regular employees

Maison Élisabeth

Manoir St-Patrice inc.

Partagec inc.

Pavillon Bellevue inc.

Pavillon Ste-Marie inc.

Résidence Riviera inc.

Résidence Ste-Marguerite inc.

Résidence Sorel-Tracy inc.

Vigi Santé ltée for the employees working in the institutions known under the following corporate names:

- Centre d'hébergement et de soins de longue durée Dollard-des-Ormeaux;
- Centre d'hébergement et de soins de longue durée Montérégie;
- Centre d'hébergement et de soins de longue durée Notre-Dame-de-Lourdes;
- Centre d'hébergement et de soins de longue durée Pierrefonds;
- Centre d'hébergement et de soins de longue durée Reine-Élisabeth;
- Centre d'hébergement et de soins de longue durée St-Augustin;
- Centre d'hébergement et de soins de longue durée Vigi Brossard;
- Centre d'hébergement et de soins de longue durée Vigi de l'Outaouais;
- Centre d'hébergement et de soins de longue durée Vigi les Chutes;
- Centre d'hébergement et de soins de longue durée Vigi Yves-Blais

Villa Médica inc.

(2) THE EMPLOYEES OF THE SOCIÉTÉ DES TRAVERSIERS DU QUÉBEC, WITH THE EXCEPTION OF THOSE WHO ARE MEMBERS OF THE PENSION PLAN OF THE CANADIAN MARINE OFFICERS' UNION OR THE SEAFARERS' INTERNATIONAL UNION OF CANADA

(3) EVERY PERSON HOLDING AN EMPLOYMENT CONTEMPLATED IN THE ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN (CHAPTER R-12).

1977, c. 21, s. 43; 1979, c. 42, s. 5; 1980, c. 11, s. 85; 1983, c. 24, s. 1; 1983, c. 55, s. 161; O.C. 1751-84 of 08.08.84, (1984) 116 G.O. 2, 3271; 1985, c. 18, s. 28; 1986, c. 44, s. 89; O.C. 183-87 of 11.02.87, (1987) 119 G.O. 2, 972; O.C. 639-87 of 29.04.87, (1987) 119 G.O. 2, 1603; 1988, c. 84, s. 669; O.C. 1224-89 of 02.08.89, (1989) 121 G.O. 2, 3691; 1991, c. 50, s. 2; 1991, c. 77, s. 63; O.C. 399-92 of 25.03.92, (1992) 124 G.O. 2, 1871; 1992, c. 21, s. 294, s. 375; O.C. 1666-72 of 25.11.92, (1992) 124 G.O. 2, 5151; 1992, c. 68, s. 154; 1992, c. 44, s. 72; O.C. 577-93 of 28.04.93, (1993) 125 G.O. 2, 2669; 1992, c. 68, s. 156, s. 157; O.C. 1728-93 of 08.12.93, (1993) 125 G.O. 2, 6911; 1994, c. 20, s. 23; O.C. 1322-94 of 07.09.94, (1994) 126 G.O. 2, 4185; O.C. 1324-94 of 07.09.94, (1994) 126 G.O. 2, 4187; 1994, c. 23, s. 23; O.C. 928-95 of 05.07.95, (1995) 127 G.O. 2, 2073; 1995, c. 70, s. 43; O.C. 556-96 of 15.05.96, (1996) 128 G.O. 2, 2287; 1997, c. 50, s. 58; 1998, c. 45, s. 4; O.C. 467-99 of 28.04.99, (1999) 131 G.O. 2, 1161; 2001, c. 31, s. 362; 2002, c. 75, s. 33; T.B. 200157 of 09.09.2003, (2003) 135 G.O. 2, 2951; T.B. 204566 of 11.12.2006, (2006) 138 G.O. 2, 4153; T.B. 212062 of 18.12.2012, (2013) 145 G.O. 2, 196; T.B. 213886 of 06.05.2014, (2014) 146 G.O. 2, 1131; T.B. 220323 of 22.01.2019, (2019) 151 G.O. 2, 139; 2020, c. 1, s. 297; T.B. 224397 of 01.06.2021, (2021) 153 G.O. 2, 1709; T.B. 228175 of 28.03.2023, (2023) 155 G.O. 2, 561.

SCHEDULE II.1

(Section 16.1)

BODIES WITH EMPLOYEES RELEASED FOR UNION ACTIVITIES

Alliance des Professeures et Professeurs de Montréal

Alliance du personnel professionnel et technique de la santé et des services sociaux (APTS)

L'Alliance interprofessionnelle de Montréal (AIM)

Association des employés du Nord québécois

Association des enseignantes et enseignants de Montréal (AEEM)

Association des enseignants de l'ouest du Québec

L'Association des professeurs de Lignery (CSQ)

Association professionnelle des ingénieurs du Gouvernement du Québec

L'Association provinciale des enseignantes et enseignants du Québec

Les avocats et notaires de l'État québécois

Centrale des syndicats du Québec (CSQ)

Fédération autonome de l'enseignement

Fédération des enseignantes et enseignants de CÉGEP

Fédération des enseignants des écoles juives

Fédération de la Santé du Québec, FSQ-CSQ

Fédération interprofessionnelle de la santé du Québec - FIQ

Fédération du personnel de soutien de l'enseignement supérieur (F.P.S.E.S.) (C.S.Q.)

Fédération des professionnelles et professionnels de l'éducation du Québec (CSQ)

Fédération des syndicats de l'enseignement (CSQ)

Fédération du personnel de l'enseignement privé (CSQ)

Fédération du personnel de soutien scolaire (FPSS - CSQ)

Fédération du personnel professionnel des collèges (FPPC)

FIQ-SPSS de l'Ouest-de-l'île-de-Montréal

FIQ—Syndicat des professionnelles en soins des Cantons-de-l'Est

Les Professionnel(le)s en Soins de Santé Unis

Syndicat Canadien de la fonction publique (3259)

Syndicat de Champlain (CSQ)

Syndicat de l'enseignement de Charlevoix (SEC-CSQ)

Syndicat de l'enseignement de L'Amiante (CSQ)

Syndicat de l'enseignement de l'Estric

Syndicat de l'enseignement de l'Ungava et de l'Abitibi-Témiscamingue (FSE-CSQ)

Syndicat de l'enseignement de la Chaudière (CSQ)

Syndicat de l'enseignement de la Côte-du-Sud

Syndicat de l'enseignement de la Haute Côte Nord

Syndicat de l'Enseignement de la Haute-Yamaska inc.

Syndicat de l'enseignement De La Jonquière – Centrale des syndicats du Québec

Syndicat de l'Enseignement de la Mauricie (S.E.M.)

Syndicat de l'enseignement de la Pointe-de-l'Île

Syndicat de l'enseignement de la Rivière-du-Nord

Syndicat de l'enseignement de Louis-Hémon (CSQ)

Syndicat de l'enseignement de l'Ouest de Montréal

Syndicat de l'enseignement de l'Outaouais

Syndicat de l'Enseignement de Portneuf

Syndicat de l'enseignement de Riverside

Syndicat de l'enseignement des Basses-Laurentides (SEBL)

Syndicat de l'enseignement des Bois-Francs

Syndicat de l'enseignement des Deux Rives (SEDR-CSQ)

Syndicat de l'enseignement des Seigneuries

Syndicat de l'enseignement des Vieilles-Forges

Syndicat de l'enseignement du Bas-Richelieu

Syndicat de l'enseignement du Grand-Portage (CSQ)

Syndicat de l'enseignement du Haut-Richelieu (CSQ)

Syndicat de l'enseignement du Lac St-Jean

Syndicat de l'enseignement du Lanaudière (SEL-CSQ)

Syndicat de l'enseignement du Saguenay

Syndicat de l'enseignement de la région de Drummondville

Syndicat de l'Enseignement de la région du Fer (SERF)

Syndicat de l'enseignement de la région de Laval

Syndicat de l'enseignement de la région de la Mitis

Syndicat de l'enseignement de la région de Québec (SERQ)

Syndicat de l'enseignement de la région de Vaudreuil

Syndicat de l'enseignement de la région des Moulins (CSQ)

Syndicat de l'enseignement Val-Maska

Syndicat de la fonction publique et parapublique du Québec inc.

Syndicat de professionnelles et professionnels du gouvernement du Québec

Syndicat des agents de protection de la faune du Québec

Syndicat des employés de soutien de la Mauricie (CSQ)

Syndicat des enseignantes et enseignants de la Riveraine

Syndicat des enseignantes et enseignants des Laurentides (S.E.E.L.)

Syndicat des enseignantes et enseignants Laurier

Syndicat des enseignant(e)s de Pearson

Syndicat des infirmières, infirmières auxiliaires et inhalothérapeutes de l'Est du Québec (CSQ)

Syndicat des infirmières et infirmiers du Centre hospitalier Le Gardeur (S.I.I.C.H.L.G.)

Syndicat des infirmières, inhalothérapeutes et infirmières auxiliaires de Laval (CSQ)

Syndicat interprofessionnel du CHU de Québec (FIQ)

Syndicat des intervenantes et intervenants de la santé du Nord-Est québécois (SIISNEQ)

Syndicat des professionnelles en soins de Québec (S.P.S.Q.)

Syndicat des professionnelles et professionnels de commissions scolaires de l'ouest de Montréal

Syndicat des professionnelles et professionnels de la Montérégie (SPPM-CSQ)

Syndicat des professionnelles et professionnels de l'éducation de Laurentides-Lanaudière (SPPELL)

Syndicat des professionnelles et professionnels de l'éducation du Lac-St-Jean, Pays-des-bleuets et Baie-James (CSQ)

Syndicat des professionnelles et professionnels du milieu de l'éducation de Montréal (SPPMEM)

Syndicat des travailleurs de l'éducation de l'Est du Québec (STEEQ-CSQ)

Syndicat du personnel de l'enseignement des Hautes-Rivières (FSE-CSQ)

Syndicat du personnel de soutien des Premières-Seigneuries

Syndicat du personnel de soutien des Trois-Lacs (CSQ) SPSTL (CSQ)

Syndicat du personnel de soutien en éducation de la Rivière-du-Nord (CSQ)

Syndicat du personnel de soutien scolaire de la Beauce-Etchemin (CSQ)

Syndicat des professionnelles et professionnels de l'éducation de la région de Québec (SPPREQ)

Syndicat du Personnel Professionnel de l'Éducation du Coeur et du Centre-du-Québec (CSQ)

Syndicat du personnel technique et administratif du Centre de services scolaire de la Région-de-Sherbrooke – CSQ

Syndicat du soutien en éducation de la Pointe-de-l'Île (CSQ)

Syndicat du soutien scolaire de la Riveraine (CSQ)

Syndicat du soutien scolaire de l'Outaouais (CSQ)

Syndicat lavallois des employés de soutien scolaire (SLESS-CSQ)

Syndicat professionnel des diététistes et nutritionnistes du Québec

Syndicat régional des professionnelles en soins du Québec (SRPSQ)

Syndicat régional du personnel de soutien des townships (CSQ)

Union of Nursing and Cardio-Respiratory Professionals of the MUHC

1987, c. 47, s. 84; O.C. 1889-87 of 16.12.87, (1988) 120 G.O. 2, 3; 1988, c. 82, s. 56; O.C. 1539-91 of 13.11.91, (1991) 123 G.O. 2, 4565; O.C. 399-92 of 25.03.92, (1992) 124 G.O. 2, 1871; O.C. 1205-92 of 26.08.92, (1992) 124 G.O. 2, 4347; O.C. 1264-92 of 01.09.92, (1992) 124 G.O. 2, 4384; O.C. 1301-92 of 09.09.92, (1992) 124 G.O. 2, 4411; O.C. 577-93 of 28.04.93, (1993) 125 G.O. 2, 2669; O.C. 836-93 of 16.06.93, (1993) 125 G.O. 2, 3445; O.C. 1728-93 of 08.12.93, (1993) 125 G.O. 2, 6911; O.C. 1729-93 of 08.12.93, (1993) 125 G.O. 2, 6913; 1993, c. 74, s. 14; O.C. 556-94 of 20.04.94, (1994) 126 G.O. 2, 1511; O.C. 1227-94 of 17.08.94, (1994) 126 G.O. 2, 3815; O.C. 1323-94 of 07.09.94, (1994) 126 G.O. 2, 4186; O.C. 1639-94 of 24.11.94, (1994) 126 G.O. 2, 4512; O.C. 842-95 of 21.06.95, (1995) 127 G.O. 2, 1909; 1995, c. 46, s. 21; O.C. 1322-95 of 04.10.95, (1995) 127 G.O. 2, 2966; O.C. 82-96 of 24.01.96, (1996) 128 G.O. 2, 1171; O.C. 83-96 of 24.01.96, (1996) 128 G.O. 2, 1172; O.C. 184-96 of 14.02.96, (1996) 128 G.O. 2, 1239; O.C. 556-96 of 15.05.96, (1996) 128 G.O. 2, 2287; O.C. 615-96 of 29.05.96, (1996) 128 G.O. 2, 2637; O.C. 821-96 of 03.07.96, (1996) 128 G.O. 2, 3143; O.C. 1051-96 of 28.08.96, (1996) 128 G.O. 2, 3975; O.C. 1462-96 of 27.11.96, (1996) 128 G.O. 2, 4908; O.C. 1589-96 of 18.12.96, (1997) 129 G.O. 2, 91; O.C. 1106-97 of 28.08.97, (1997) 129 G.O. 2, 4561; O.C. 1525-98 of 16.12.98, (1998) 130 G.O. 2, 4802; O.C. 467-99 of 28.04.99, (1999) 131 G.O. 2, 1161; O.C. 633-99 of 09.06.99, (1999) 131 G.O. 2, 1633; O.C. 819-99 of 07.07.99, (1999) 131 G.O. 2, 2060; O.C. 947-99 of 25.08.99, (1999) 131 G.O. 2, 2853; O.C. 1251-99 of 17.11.99, (1999) 131 G.O. 2, 4381; O.C. 1398-99 of 15.12.99, (1999) 131 G.O. 2, 5125; O.C. 166-2000 of 01.03.2000, (2000) 132 G.O. 2, 1290; 2000, c. 32, s. 49; O.C. 824-2000 of 28.06.2000, (2000) 132 G.O. 2, 3555; O.C. 965-2000 of 16.08.2000, (2000) 132 G.O. 2, 4406; O.C. 1109-2000 of 20.09.2000, (2000) 132 G.O. 2, 5031; T.B. 195744 of 21.12.2000, (2001) 133 G.O. 2, 460; 2001, c. 31, s. 363; T.B. 197037 of 11.9.2001, (2001) 133 G.O. 2, 5108; T.B. 197302 of 20.11.2001, (2001) 133 G.O. 2, 6170; T.B. 197303 of 20.11.2001, (2001) 133 G.O. 2, 6172; T.B. 197375 of 04.12.2001, (2001) 133 G.O. 2, 6452; 2002, c. 30, s. 74; T.B. 198801 of 17.09.2002, (2002) 134 G.O. 2, 5357; T.B. 198941 of 22.10.2002, (2002) G.O. 2, 5831; T.B. 199356 of 11.02.2003, (2003) 135 G.O. 2, 1035; T.B. 199903 of 03.06.2003, (2003) 135 G.O. 2, 1946; T.B. 200157 of 09.09.2003, (2003) 135 G.O. 2, 2951; T.B. 200158 of 09.09.2003, (2003) 135 G.O. 2, 2954; T.B. 200478 of 09.12.2003, (2003) 135 G.O. 2, 3809; T.B. 200479 of 09.12.2003, (2003) 135 G.O. 2, 3810; T.B. 200583 of 20.01.2004, (2004) 136 G.O. 2, 981; T.B. 200671 of 24.02.2004, (2004) 136 G.O. 2, 1103; T.B. 200976 of 20.04.2004, (2004) 136 G.O. 2, 1481; T.B. 201230 of 14.06.2004, (2004) 136 G.O. 2, 2077; T.B. 201367 of 13.07.2004, (2004) 136 G.O. 2, 2383; T.B. 203185 of 19.12.2005, (2006) 138 G.O. 2, 326; T.B. 203812 of 06.06.2006, (2006) 138 G.O. 2, 1905; T.B. 204239 of 12.09.2006, (2006) 138 G.O. 2, 3095; T.B. 204549 of 05.12.2006, (2006) 138 G.O. 2, 4075; T.B. 204926 of 08.05.2007, (2007) 139 G.O. 2, 1433; 2006, c. 49, s. 110; T.B. 205842 of 18.12.2007, (2008) 140 G.O. 2, 149; T.B. 206341 of 29.04.2008, (2008) 140 G.O. 2, 1363; T.B. 206593 of 17.06.2008, (2008) 140 G.O. 2, 2870; T.B. 206747 of 22.07.2008, (2008) 140 G.O. 2, 3218; T.B. 206748 of 22.07.2008, (2008) 140 G.O. 2, 3219; T.B. 209124 of 29.06.2010, (2010) 142 G.O. 2, 2271; T.B. 212062 of 18.12.2012, (2013) 145 G.O. 2, 196; T.B. 213161 of 10.09.2013, (2013) 145 G.O. 2, 2777; T.B. 213886 of 06.05.2014, (2014) 146 G.O. 2, 1131; T.B. 214436 of 09.12.2014, (2014) 146 G.O. 2, 2911; T.B. 215181 of 29.06.2015, (2015) 147 G.O. 2, 1439; T.B. 216463 of 31.05.2016, (2016) 148 G.O. 2, 2275; T.B. 217265 of 07.02.2017, (2017) 149 G.O. 2, 249; T.B. 218306 of 21.11.2017, (2017) 149 G.O. 2, 3699; T.B. 220323 of 22.01.2019, (2019) 151 G.O. 2, 139; T.B. 222616 of 29.06.2020, (2020) 152 G.O. 2, 1977; T.B. 222816 of 18.08.2020, (2020) 152 G.O. 2, 2575; T.B. 224397 of 01.06.2021, (2021) 153 G.O. 2, 1709; T.B. 225273 of 07.12.2021, (2021) 153 G.O. 2, 5279; T.B. 227642 of 07.02.2023, (2023) 155 G.O. 2, 241; T.B. 228175 of 28.03.2023, (2023) 155 G.O. 2, 561; T.B. 229368 of 05.12.2023, (2023) 155 G.O. 2, 3427; T.B. 230833 of 25.06.2024, (2024) 156 G.O. 2, 3141.

SCHEDULE II.1.1

(Section 29)

AMOUNT WITHHELD ANNUALLY

1. The amount employers must withhold each year under the first paragraph of section 29 is equal to the amount “A” obtained using the following formula:

$$RC \times [PS - ((E \times MPE) \times S)] - R = A$$

where

“RC” is the rate of contribution for the year established under section 177;

“PS” is the pensionable salary;

“E” is the percentage of exemption which is 33% for 2012, 31% for 2013, 29% for 2014, 27% for 2015 and 25% as of 2016;

“MPE” is the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) for the year;

“S” is the credited or harmonized service referred to in the second paragraph of section 29;

“R” is the reduction that corresponds to the higher of 0 and the result obtained using the following formula:

$$F \times ((MPE \times S) - PS) = R$$

where

“F” is the factor for the year established under section 177.

2011, c. 24, s. 19.

SCHEDULE II.2

(Section 31)

EMPLOYERS FOR WHOM THE GOVERNMENT PAYS THE CONTRIBUTORY AMOUNTS

Association B.C.S. (Bishop's College School), in respect of employees who held employment with that institution and were members of this plan on 19 October 2010

Collège international Marie de France

Collège Stanislas incorporé

Collège Stanstead, in respect of employees who held employment with that institution and were members of this plan on 19 October 2010

Educational institutions at the university level within the meaning of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1)

the employers of the employees of the research centres within the meaning of section 6.2

General and vocational colleges within the meaning of the General and Vocational Colleges Act (chapter C-29)

Government departments and bodies all or part of whose operating budget is voted by the National Assembly, except to the extent provided by law

Health and social services agencies and public institutions and private institutions under agreement referred to in the Act respecting health services and social services (chapter S-4.2), except to the extent provided by law

Health and social service councils and public institutions within the meaning of the Act respecting health services and social services for Cree Native Persons (chapter S-5)

Private educational institutions accredited for purposes of subsidies by virtue of the Act respecting private education (chapter E-9.1)

Private educational institutions having an agreement of association under section 215 of the Education Act to the extent that the agreement entitles them to subsidies of a level at least equal to those paid to private educational institutions accredited for purposes of subsidies by virtue of the Act respecting private education

School service centres within the meaning of the Education Act (chapter I-13.3) and school boards within the meaning of the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14).

1992, c. 67, s. 54; 1992, c. 21, s. 375; 1992, c. 68, s. 156, s. 157; O.C. 1806-93 of 15.12.93, (1994) 126 G.O. 2, 6; 1994, c. 23, s. 23; 2005, c. 32, s. 308; 2010, c. 11, s. 36; 2010, c. 23, s. 18; T.B. 220323 of 22.01.2019, (2019) 151 G.O. 2, 139; 2020, c. 1, s. 298.

SCHEDULE III

(Repealed)

1979, c. 42, s. 6; 1983, c. 24, s. 1; 1984, c. 7, s. 36; O.C. 1751-84 of 08.08.84, (1984) 116 G.O. 2, 3271; O.C. 259-85 of 06.02.85, (1985) 117 G.O. 2, 1019; 1984, c. 54, s. 53; 1985, c. 18, s. 29; 1985, c. 13, s. 37; O.C. 1888-85 of 18.09.85, (1985) 117 G.O. 2, 3902; O.C. 2400-85 of 20.11.85, (1985) 117 G.O. 2, 4258; O.C. 832-86 of 16.06.86, (1986) 118 G.O. 2, 1071; 1986, c. 44, s. 90; 1986, c. 98, s. 1; O.C. 639-87 of 29.04.87, (1987) 119 G.O. 2, 1603; 1987, c. 47, s. 85; O.C. 1888-87 of 16.12.87, (1988) 120 G.O. 2, 1; O.C. 1647-88 of 02.11.88, (1988) 120 G.O. 2, 3858; O.C. 1843-88 of 14.12.88, (1988) 120 G.O. 2, 4152; O.C. 1844-88 of 14.12.88, (1988) 120 G.O. 2, 4153; 1988, c. 82, s. 57; 1987, c. 20, s. 3; 1988, c. 47, s. 22; O.C. 1224-89 of 02.08.89, (1989) 121 G.O. 2, 3691; 1989, c. 73, s. 5; O.C. 1942-89 of 20.12.89, (1990) 122 G.O. 2, 39; 1990, c. 32, s. 25; 1990, c. 19, s. 11; 1990, c. 42, s. 57; 1990, c. 46, s. 48; 1990, c. 87, s. 78; O.C. 353-91 of 20.03.91, (1991) 123 G.O. 2, 1316; 1991, c. 14, s. 31; O.C. 398-92 of 25.03.92, (1992) 124 G.O. 2, 1909; O.C. 399-92 of 25.03.92, (1992) 124 G.O. 2, 1871; O.C. 669-92 of 06.05.92, (1992) 124 G.O. 2, 2673; 1992, c. 44, s. 73; O.C. 1263-92 of 01.09.92, (1992) 124 G.O. 2, 4383; O.C. 1666-92 of 25.11.92, (1992) 124 G.O. 2, 5151; 1992, c. 67, s. 55; 1992, c. 66, s. 45; O.C. 327-93 of 17.03.93, (1993) 125 G.O. 2, 1951; 1992, c. 44, s. 73; O.C. 1728-93 of 08.12.93, (1993) 125 G.O. 2, 6911; 1993, c. 74, s. 15; O.C. 1324-94 of 07.09.94, (1994) 126 G.O. 2, 4187; 1995, c. 46, s. 22; O.C. 928-95 of 05.07.95, (1995) 127 G.O. 2, 2073; 1997, c. 83, s. 37; 1997, c. 63, s. 122; 1997, c. 43, s. 632; O.C. 467-99 of 28.04.99, (1999) 131 G.O. 2, 1161; 1999, c. 89, s. 53; 2001, c. 31, s. 364; 2002, c. 30, s. 74; 2002, c. 69, s. 151; T.B. 207154 of 15.12.2008, (2009) 141 G.O. 2, 21; 2011, c. 16, s. 249; 2013, c. 23, s. 132; 2015, c. 27, s. 23.

SCHEDULE III.1

(Repealed).

1989, c. 73, s. 6; 1992, c. 21, s. 295, s. 375; 1992, c. 67, s. 56; 1994, c. 23, s. 23; 1995, c. 27, s. 21; 2005, c. 32, s. 308; 2015, c. 27, s. 23.

SCHEDULE IV

(Repealed).

1983, c. 24, s. 1; 2004, c. 39, s. 176.

SCHEDULE V

(Repealed).

1983, c. 24, s. 1; 2004, c. 39, s. 176.

SCHEDULE VI*(Section 217)***INTEREST RATES BASED ON THE RATES OF RETURN ON CERTAIN FUNDS**

Rate	Period
7.25%	1 July 1973 to 31 March 1975
9.04%	1 April 1975 to 30 April 1976
9.19%	1 May 1976 to 30 April 1977
9.62%	1 May 1977 to 30 April 1978
8.88%	1 May 1978 to 30 April 1979
9.47%	1 May 1979 to 30 April 1980
11.38%	1 May 1980 to 30 June 1981
10.61%	1 July 1981 to 30 April 1982
12.60%	1 May 1982 to 30 April 1983
11.02%	1 May 1983 to 30 April 1984
10.97%	1 May 1984 to 30 April 1985
10.81%	1 May 1985 to 30 April 1986
12.74%	1 May 1986 to 30 April 1987
12.78%	1 May 1987 to 30 April 1988
12.35%	1 May 1988 to 30 April 1989
9.33%	1 May 1989 to 31 July 1990
12.01%	1 August 1990 to 31 July 1991
7.92%	1 August 1991 to 31 July 1992
9.48%	1 August 1992 to 31 July 1993
7.22%	1 August 1993 to 31 July 1994
9.75%	1 August 1994 to 31 July 1995
7.05%	1 August 1995 to 31 July 1996
8.60%	1 August 1996 to 31 July 1997
12.15%	1 August 1997 to 31 July 1998
14.92%	1 August 1998 to 31 July 1999

RETIREMENT PLAN

14.30%	1 August 1999 to 31 July 2000
12.54%	1 August 2000 to 31 July 2001
21.00%	1 August 2001 to 31 July 2002
4.45%	1 August 2002 to 31 July 2003
-2.57%	1 August 2003 to 31 July 2004
-0.19%	1 August 2004 to 31 May 2005
5.20%	1 June 2005 to 31 May 2006
13.20%	1 June 2006 to 31 May 2007
12.95%	1 June 2007 to 31 May 2008
10.72%	1 June 2008 to 31 May 2009
-3.94%	1 June 2009 to 31 May 2010
-4.78%	1 June 2010 to 31 May 2011
-2.33%	1 June 2011 to 31 May 2012
9.09%	1 June 2012 to 31 May 2013
8.58%	1 June 2013 to 31 May 2014
8.71%	1 June 2014 to 31 May 2015
11.64%	1 June 2015 to 31 May 2016
11.42%	1 June 2016 to 31 May 2017
9.36%	1 June 2017 to 31 May 2018
8.38%	1 June 2018 to 31 May 2019
6.72%	1 June 2019 to 31 May 2020
7.73%	1 June 2020 to 31 May 2021
7.71%	1 June 2021 to 31 May 2022
10.63%	1 June 2022 to 31 May 2023
4.15%	1 June 2023 to 31 May 2024

3.28%

1 June 2024 to 31 May 2025

1983, c. 24, s. 1; O.C. 1962-84 of 05.09.84, (1984) 116 G.O. 2, 3433; O.C. 1529-85 of 24.07.85, (1985) 117 G.O. 2, 3689; O.C. 833-86 of 16.06.86, (1986) 118 G.O. 2, 1073; O.C. 829-87 of 03.06.87, (1987) 119 G.O. 2, 1833; O.C. 967-88 of 22.06.88, (1988) 120 G.O. 2, 2513; O.C. 1225-89 of 02.08.89, (1989) 121 G.O. 2, 3691; O.C. 1032-90 of 18.07.90, (1990) 122 G.O. 2, 2191; O.C. 1142-91 of 21.08.91, (1991) 123 G.O. 2, 3519; O.C. 1206-92 of 26.08.92, (1992) 124 G.O. 2, 4348; O.C. 1203-93 of 01.09.93, (1993) 125 G.O. 2, 5207; O.C. 1325-94 of 07.09.94, (1994) 126 G.O. 2, 4189; O.C. 1400-95 of 01.11.95, (1995) 127 G.O. 2, 3112; O.C. 1154-96 of 18.09.96, (1996) 128 G.O. 2, 4059; O.C. 1168-97 of 10.09.97, (1997) 129 G.O. 2, 4623; O.C. 1288-98 of 07.10.98, (1998) 130 G.O. 2, 4260; O.C. 946-99 of 25.08.99, (1999) 131 G.O. 2, 2853; O.C. 963-2000 of 16.08.2000, (2000) 132 G.O. 2, 4404; T.B. 197462 of 18.12.2001, (2002) 134 G.O. 2, 256; T.B. 199902 of 03.06.2003, (2003) 135 G.O. 2, 1945; T.B. 200684 of 24.02.2004, (2004) 136 G.O. 2, 1107; 2004, c. 39, s. 177; T.B. 203184 of 19.12.2005, (2006) 138 G.O. 2, 325; T.B. 204485 of 21.11.2006, (2006) 138 G.O. 2, 3915; T.B. 205269 of 31.07.2007, (2007) 139 G.O. 2, 2387; T.B. 206746 of 22.07.2008, (2008) 140 G.O. 2, 3217; T.B. 208199 of 15.09.2009, (2009) 141 G.O. 2, 3443; T.B. 209483 of 02.11.2010, (2010) 142 G.O. 2, 2977; T.B. 210671 of 11.10.2011, (2011) 143 G.O. 2, 3445; T.B. 211914 of 23.10.2012, (2012) 144 G.O. 2, 3155; T.B. 213034 of 13.08.2013, (2013) 145 G.O. 2, 2247; (2014) 146 G.O. 1, 769; (2015) 147 G.O. 1, 617; (2016) 148 G.O. 1, 624; (2017) 149 G.O. 1, 722; (2018) 150 G.O. 1, 291; (2019) 151 G.O. 1, 366; (2020) 152 G.O. 1, 341; (2021) 153 G.O. 1, 371; (2022) 154 G.O. 1, 355; (2023) 155 G.O. 1, 322; (2024) 156 G.O. 1, 252.

SCHEDULE VII*(Section 26)***INTEREST RATES BASED ON AN EXTERNAL INDEX**

Rate	Period
5.34%	1 June 2001 to 31 July 2002
4.60%	1 August 2002 to 31 July 2003
3.50%	1 August 2003 to 31 July 2004
4.01%	1 August 2004 to 31 May 2005
3.67%	1 June 2005 to 31 May 2006
3.50%	1 June 2006 to 31 May 2007
4.10%	1 June 2007 to 31 May 2008
4.21%	1 June 2008 to 31 May 2009
2.96%	1 June 2009 to 31 May 2010
2.15%	1 June 2010 to 31 May 2011
2.21%	1 June 2011 to 31 May 2012
1.85%	1 June 2012 to 31 May 2013
1.30%	1 June 2013 to 31 May 2014
1.48%	1 June 2014 to 31 May 2015
1.38%	1 June 2015 to 31 May 2016
0.66%	1 June 2016 to 31 May 2017
0.68%	1 June 2017 to 31 May 2018
1.31%	1 June 2018 to 31 May 2019
2.11%	1 June 2019 to 31 May 2020
1.52%	1 June 2020 to 31 May 2021
0.53%	1 June 2021 to 31 May 2022
0.87%	1 June 2022 to 31 May 2023
2.84%	1 June 2023 to 31 May 2024

3.65%

1 June 2024 to 31 May 2025

2002, c. 30, s. 72; 2004, c. 39, s. 178; T.B. 203184 of 19.12.2005, (2006) 138 G.O. 2, 325; T.B. 204485 of 21.11.2006, (2006) 138 G.O. 2, 3915; T.B. 205269 of 31.07.2007, (2007) 139 G.O. 2, 2387; T.B. 206746 of 22.07.2008, (2008) 140 G.O. 2, 3217; T.B. 208199 of 15.09.2009, (2009) 141 G.O. 2, 3443; T.B. 209483 of 02.11.2010, (2010) 142 G.O. 2, 2977; T.B. 210671 of 11.10.2011, (2011) 143 G.O. 2, 3445; T.B. 211914 of 23.10.2012, (2012) 144 G.O. 2, 3155; T.B. 213034 of 13.08.2013, (2013) 145 G.O. 2, 2247; (2014) 146 G.O. 1, 769; (2015) 147 G.O. 1, 617; (2016) 148 G.O. 1, 624; (2017) 149 G.O. 1, 722; (2018) 150 G.O. 1, 291; (2020) 152 G.O. 1, 341; (2021) 153 G.O. 1, 371; (2022) 154 G.O. 1, 355; (2023) 155 G.O. 1, 322; (2024) 156 G.O. 1, 252.

REPEAL SCHEDULE

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 12 of the statutes of 1973, in force on 31 December 1977, is repealed, except sections 139, 140, 208 to 210, 212 and 213, effective from the coming into force of chapter R-10 of the Revised Statutes.

