

chapter R-9

ACT RESPECTING THE QUÉBEC PENSION PLAN

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TITLE I

DEFINITIONS AND APPLICATION

1. In this Act, the following expressions mean:

- (a) *(paragraph repealed)*;
- (b) “office” : the position of an individual entitling him to a remuneration, including the office of Lieutenant-Governor, the office of Member of the National Assembly or of member of the Conseil exécutif du Québec, the position of member of the board of directors of a corporation even where the individual performs no administrative functions within the corporation, and any other office the incumbent of which is elected by popular vote or appointed in a representative capacity;
- (c) “employment” : the performance of a contract of employment or the tenure of an office;
- (d) “self-employment” : the work done by an individual on his own behalf;
- (e) “pensionable employment” : employment pensionable under this Act;
- (f) “business” : any gainful undertaking other than an office or employment performed by an employee;
- (g) “employee” : an individual who does work under a contract of employment, or who holds an office;
- (h) “worker” : an individual engaged in self-employment, a family-type resource, an intermediate resource or an employee;
- (i) “employer” : a person, including the State, who pays an employee a remuneration for his services;
- (j) *(paragraph repealed)*;
- (k) “deduction at source” : a withholding, made by an employer from the remuneration of an employee with respect to the employee’s contribution;
- (l) “contributor” : a worker who has made a contribution as an employee, self-employed worker, a family-type resource or an intermediate resource, or an individual to whom unadjusted pensionable earnings have been allotted following a partition provided for in section 102.1 or 102.10.3;
- (m) “benefit” : a benefit payable under this Act, including a pension;
- (n) *(paragraph repealed)*;
- (o) “beneficiary” : an individual entitled to payment of a benefit;
- (p) *(paragraph repealed)*;
- (q) “Minister” : the Minister of Revenue;
- (r) “Retraite Québec” : Retraite Québec;
- (s) “assessment” : the determination of an amount payable to the Minister under this Act, including a new or additional assessment;
- (t) “other province” : any Canadian province or territory other than Québec;
- (u) “similar plan” : an Act of the Parliament of Canada or of the legislature of another province establishing a plan declared to be similar by the Government;

(v) “recipient of family benefits” : the person who, in respect of a child less than seven years of age,

(1) receives a family allowance or benefit under the Statutes of Québec or of Canada, other than an allowance or benefit paid for the month of the child’s birth;

(2) would, were it not for the person’s income, have received benefits under the Act respecting family benefits (chapter P-19.1);

(2.1) receives an amount in respect of a child assistance payment under Division II.11.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3); and

(3) is considered, in respect of the child, to be an eligible individual for the purposes of the child tax benefit provided for in the Income Tax Act (R.S.C. 1985, c. 1 (5th Suppl.)), or would have been so considered had he filed the notice prescribed for that purpose, provided, in the latter case, that no other person is considered to be an eligible individual in respect of the same child; this subparagraph applies only if no person receives, in respect of the child, any family benefits within the meaning of subparagraphs 1 to 2.1;

(w) “family-type resource” : a family-type resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2) applies;

(x) “intermediate resource” : an intermediate resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements applies.

1965 (1st sess.), c. 24, s. 1; 1968, c. 9, s. 90; 1977, c. 5, s. 14; 1977, c. 24, s. 1; 1979, c. 54, s. 2; 1985, c. 4, s. 1; 1989, c. 4, s. 13; 1993, c. 15, s. 1; 1997, c. 14, s. 319; 1997, c. 57, s. 44; 1997, c. 73, s. 1; 1999, c. 40, s. 249; 2005, c. 1, s. 332; 2009, c. 24, s. 97; 2015, c. 20, s. 61.

1.1. The application of section 5, Title III, Division I of Title V, section 215 and the regulations made under sections 4, 5, 6 and 81 shall not be affected by article 77 of the Civil Code in determining whether or not a person is resident in Québec, in Canada or elsewhere.

1997, c. 3, s. 106; 2006, c. 36, s. 283.

2. Any employment in Québec is pensionable under the Act respecting the Québec Pension Plan (chapter R-9) unless it is excepted by law or by a regulation.

1965 (1st sess.), c. 24, s. 2.

3. Excepted employment is:

(a) employment in agriculture, an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging or lumbering either by an employer who pays the employee less than \$250 in cash remuneration in a year or employs him in the year for payment of cash remuneration, during less than 25 working days;

(b) employment in a teaching position, following an exchange, of a person from a country other than Canada;

(c) *(paragraph repealed)*;

(d) employment for which no cash remuneration is paid, where the person employed is the child of, or is maintained by, the employer;

(e) employment conferring the right to a pension plan established by the Courts of Justice Act (chapter T-16) or the Judges Act (R.S.C. 1985, c. J-1);

(f) employment as a member of the Canadian Forces or the Royal Canadian Mounted Police;

(g) employment in Québec by an employer who employs persons therein but, under an agreement contemplated in section 215, is exempt from liability to make the contribution imposed on an employer;

(h) employment in Québec by another government or by an international organization;

(i) *(paragraph repealed)*;

(j) except in the circumstances prescribed by a regulation under paragraph *k* of section 81, employment of a worker who is an Indian within the meaning of the Indian Act (R.S.C. 1985, c. I-5), where the worker may deduct, in computing the worker's taxable income under paragraph *e* of section 725 of the Taxation Act (chapter I-3), an amount in respect of the remuneration paid to the worker in relation to that employment;

(k) subject to section 53, employment as a family-type resource or intermediate resource.

1965 (1st sess.), c. 24, s. 3; 1971, c. 17, s. 4; 1972, c. 53, s. 1; 1972, c. 26, s. 2; 1980, c. 13, s. 124; 1997, c. 85, s. 388; 1997, c. 73, s. 2; 2004, c. 12, s. 25; 2006, c. 36, s. 284; 2009, c. 24, s. 98.

4. Retraite Québec may make regulations for including in pensionable employment:

(a) any employment outside Québec that would be pensionable if it were in Québec;

(b) the entire employment under one employer of a person who is engaged by the employer partly in pensionable employment and partly in excepted employment;

(c) any employment similar to pensionable employment;

(d) the services of which the conditions for performance and remuneration are analogous to those of a contract of employment;

(e) pursuant to an agreement with another government or an international organization, employment in Québec by such government or organization;

(f) any excepted employment.

1965 (1st sess.), c. 24, s. 4; 1997, c. 73, s. 3; 2015, c. 20, s. 61.

5. Retraite Québec may make regulations excepting:

(a) any employment if it appears that, by reason of the laws of Canada, another province or another country, a duplication of contributions or benefits would result;

(b) any employment by an employer resident outside Québec unless arrangements satisfactory to Retraite Québec have been made for the payment of contributions in respect of such employment;

(c) the entire employment under one employer of a person who is employed by the employer partly in pensionable employment and partly in excepted employment;

(d) any employment similar to excepted employment;

(e) employment whose performance and remuneration are analogous to the carrying on of a business;

(f) employment of a casual nature or of short duration.

1965 (1st sess.), c. 24, s. 5; 1972, c. 53, s. 2; 2015, c. 20, s. 61.

6. Retraite Québec may make regulations defining the expressions: “agriculture”, “agricultural enterprise”, “horticulture”, “fishing”, “hunting”, “trapping”, “forestry”, “logging”, “lumbering”, “international organization”, “working day”, “work of a casual nature”.

1965 (1st sess.), c. 24, s. 6; 2015, c. 20, s. 61.

7. A person shall be deemed to be employed in Québec when the establishment of his employer to which he reports for work is situated therein, and, where the employee is not required to report for work at any establishment of his employer, when the establishment of his employer from which his remuneration is paid is situated in Québec.

1965 (1st sess.), c. 24, s. 7.

8. The provisions of this Act with respect to the contributions of a self-employed worker for a year apply to persons who are resident in Québec during the year for the purposes of the Taxation Act (chapter I-3), unless they are resident therein only with respect to paragraph *a* of section 8 of the above mentioned Act.

However, they do not apply to persons who are resident in Canada outside Québec either on the last day of the year or on the day of that year on which they ceased to be resident in Canada.

1965 (1st sess.), c. 24, s. 8; 1972, c. 53, s. 3; 1974, c. 16, s. 1.

8.1. The provisions of this Act with respect to the contributions of a family-type resource or an intermediate resource for a year apply to persons who are resident in Québec at the end of the year for the purposes of the Taxation Act (chapter I-3), unless they are resident therein only with respect to paragraph *a* of section 8 of the above-mentioned Act.

For the purposes of the first paragraph, if a person dies or ceases to be resident in Canada in a year, the time immediately before the death or cessation of residence is deemed to be the end of that year.

2009, c. 24, s. 99.

9. For the purposes of this Act, a person shall be deemed to have reached a specified age on the first day of the month following the month in which he reached that age; such day shall be deemed to be the birthday.

1965 (1st sess.), c. 24, s. 9.

10. A declaration of the Government that an Act of the Parliament of Canada or of the legislature of another province establishes a similar plan is not invalidated by the amendment or replacement of such Act.

Nevertheless, the Government may, at any time, declare that such an Act is no longer a similar plan.

1965 (1st sess.), c. 24, s. 10.

TITLE II

FUNCTIONS AND POWERS OF RETRAITE QUÉBEC

2015, c. 20, s. 38.

11. For the purposes of the administration of the Québec Pension Plan, Retraite Québec exercises, in addition to its functions and powers under this Act, those conferred on it by the Act respecting Retraite Québec (chapter R-26.3).

1965 (1st sess.), c. 24, s. 11; 1977, c. 5, s. 14; 2015, c. 20, s. 39.

12. *(Repealed).*

1965 (1st sess.), c. 24, s. 12; 1983, c. 12, s. 1; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 1997, c. 73, s. 4; 1999, c. 40, s. 249; 2001, c. 44, s. 30; 2002, c. 52, s. 1; 2011, c. 36, s. 1; 2015, c. 20, s. 40.

12.1. With the authorization of the Minister responsible for the application of this Act, Retraite Québec may, by agreement with any government, a department or body of such a government, or with any person, association or partnership, transfer its expertise and the products it develops or causes to be developed in the exercise of its functions. Retraite Québec may also, with the same authorization, offer services related to its expertise or these products.

Retraite Québec may, within the framework of these agreements, incur expenses. Retraite Québec shall include in its revenues any amount collected in the carrying out of these agreements.

2002, c. 52, s. 2; 2015, c. 20, s. 61.

13. *(Repealed).*

1965 (1st sess.), c. 24, s. 13; 1972, c. 53, s. 5; 1999, c. 40, s. 249; 2015, c. 20, s. 40.

14. *(Repealed).*

1965 (1st sess.), c. 24, s. 14; 1968, c. 9, s. 87; 1972, c. 53, s. 6; 1977, c. 5, s. 14; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

15. *(Repealed).*

1965 (1st sess.), c. 24, s. 15; 1972, c. 53, s. 7; 1981, c. 23, s. 44; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

16. *(Repealed).*

1965 (1st sess.), c. 24, s. 16; 1972, c. 53, s. 7; 1981, c. 23, s. 45; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

17. *(Repealed).*

1965 (1st sess.), c. 24, s. 17; 1972, c. 53, s. 7; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

18. *(Repealed).*

1965 (1st sess.), c. 24, s. 18; 1972, c. 53, s. 7; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

19. *(Repealed).*

1965 (1st sess.), c. 24, s. 19; 1972, c. 53, s. 7; 1977, c. 5, s. 14; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

20. *(Repealed).*

1965 (1st sess.), c. 24, s. 20; 1972, c. 53, s. 7; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

20.1. *(Replaced).*

1981, c. 23, s. 46; 1985, c. 4, s. 2; 2009, c. 41, s. 1.

21. *(Repealed).*

1965 (1st sess.), c. 24, s. 21; 1972, c. 53, s. 7; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

22. *(Repealed).*

1965 (1st sess.), c. 24, s. 22; 1972, c. 53, s. 7; 1981, c. 23, s. 47; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23. *(Repealed).*

1965 (1st sess.), c. 24, s. 23; 1972, c. 53, s. 7; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.1. *(Repealed).*

1981, c. 23, s. 48; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.2. *(Repealed).*

1981, c. 23, s. 48; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.3. *(Repealed).*

1981, c. 23, s. 48; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.4. *(Repealed).*

1981, c. 23, s. 48; 2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.4.1. *(Repealed).*

2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.4.2. *(Repealed).*

2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.4.3. *(Repealed).*

2009, c. 41, s. 1; 2015, c. 20, s. 40.

23.5. *(Repealed).*

1993, c. 15, s. 2; 2005, c. 1, s. 333; 2015, c. 20, s. 40.

23.6. *(Repealed).*

1993, c. 15, s. 2; 2009, c. 41, s. 2; 2011, c. 36, s. 2; 2015, c. 20, s. 40.

24. *(Repealed).*

1965 (1st sess.), c. 24, s. 24; 1972, c. 53, s. 7; 1981, c. 23, s. 49.

25. *(Repealed).*

1965 (1st sess.), c. 24, s. 25; 1972, c. 53, s. 7; 1979, c. 54, s. 3; 1993, c. 15, s. 3; 2015, c. 20, s. 40.

25.1. *(Repealed).*

1979, c. 54, s. 3; 1983, c. 38, s. 79; 1992, c. 57, s. 687.

25.2. *(Repealed).*

1993, c. 15, s. 4; 2015, c. 20, s. 40.

25.3. *(Repealed).*

1993, c. 15, s. 4; 2015, c. 20, s. 40.

25.4. *(Repealed).*

2000, c. 41, s. 204; 2002, c. 5, s. 32.

26. Decisions of Retraite Québec shall be rendered in writing and the reasons for them shall be stated; they shall form part of Retraite Québec's records. Retraite Québec may, on its own initiative, revise or cancel any decision.

1965 (1st sess.), c. 24, s. 26; 1972, c. 53, s. 7; 1997, c. 43, s. 611; 2015, c. 20, s. 61.

27. *(Repealed).*

1972, c. 53, s. 7; 1993, c. 15, s. 5; 2015, c. 20, s. 40.

28. *(Repealed).*

1972, c. 53, s. 7; 1989, c. 38, s. 275; 1997, c. 43, s. 612; 2015, c. 20, s. 40.

29. *(Repealed).*

1972, c. 53, s. 7; 1979, c. 37, s. 43; 1997, c. 43, s. 613; 2015, c. 20, s. 40.

30. In the exercise of its powers, Retraite Québec may, by itself or a person whom it designates, inquire into any matter within its competence.

For such purposes, Retraite Québec and any such person have the powers and immunities of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment.

1972, c. 53, s. 7; 1990, c. 4, s. 763; 2015, c. 20, s. 61.

31. It is forbidden to hinder the work of an inspector or investigator of Retraite Québec in the performance of his duties, to mislead or attempt to mislead him by concealment or fraudulent misrepresentation, to refuse to obey any order he may give under the law or the regulations.

Such inspector or investigator shall, if so required, produce a certificate, signed by the president and chief executive officer of Retraite Québec, or a person he authorizes to do so, attesting his authority.

1972, c. 53, s. 7; 2009, c. 41, s. 3; 2015, c. 20, s. 61.

32. *(Repealed).*

1972, c. 53, s. 7; 1978, c. 15, s. 140; 1983, c. 55, s. 161; 1993, c. 15, s. 6; 2000, c. 8, s. 242; 2015, c. 20, s. 40.

33. *(Repealed).*

1972, c. 53, s. 7; 1981, c. 23, s. 50; 2009, c. 41, s. 4; 2015, c. 20, s. 40.

34. The Minister shall remit to Retraite Québec each month the contributions which he is required to collect under this Act, with the interest and penalties relating thereto, after deducting the refunds and taking account of the adjustments resulting from the agreements and the costs of collection determined by the Government.

Retraite Québec shall deposit with the Caisse de dépôt et placement du Québec all the money received under the first paragraph, except whatever is necessary for the current administration of the Québec Pension Plan and for the payment of benefits for a prescribed period.

1965 (1st sess.), c. 24, s. 27; 1977, c. 5, s. 14; 2015, c. 20, s. 41.

35. *(Repealed).*

1965 (1st sess.), c. 24, s. 28; 1970, c. 17, s. 102; 2015, c. 20, s. 42.

36. *(Repealed).*

1965 (1st sess.), c. 24, s. 29; 1979, c. 54, s. 4; 2009, c. 41, s. 5; 2015, c. 20, s. 42.

37. *(Repealed).*

1965 (1st sess.), c. 24, s. 30; 1968, c. 9, s. 90; 1979, c. 54, s. 4; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30; 2009, c. 41, s. 6; 2015, c. 20, s. 42.

TITLE III

CONTRIBUTIONS

DIVISION 0.1

GENERAL PROVISIONS

1995, c. 1, s. 221.

37.1. For the purposes of this title and the regulations enacted under section 81, a reference, in this Act, to any remuneration, wages, pensionable salary and wages or similar amount that a person or employer pays or has paid is a reference to any remuneration, wages, pensionable salary and wages or similar amount that the person or employer pays, allocates, grants or awards or has paid, allocated, granted or awarded.

1995, c. 1, s. 221.

37.2. For the purposes of this Title and the regulations under section 81, where an employer and an employee enter into an agreement pursuant to section 195.1 and the agreement bears Retraite Québec's approval,

(a) the amount indicated in the agreement is deemed to be income received by the employee from pensionable employment;

(b) the employer is deemed to pay to the employee, at intervals indicated in the agreement, the income referred to in paragraph a.

1997, c. 19, s. 1; 2015, c. 20, s. 61.

37.3. Section 37.2 shall cease to apply when, in the circumstances provided for by regulation of Retraite Québec, the agreement ceases to have effect.

1997, c. 19, s. 1; 2015, c. 20, s. 61.

DIVISION I

FACTORS

Base Wage

38. The Base Wage is, for each month, the average of weekly salaries and wages of the Industrial Composite in Canada for that month, as published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19).

The Base Wage for the annual period is equal to the average Base Wage for the twelve-month period ending with the month of June preceding the year for which the Base Wage for a year is computed.

The Base Wage for the first triennial period is equal to the average Base Wage for the thirty-six-month period ending with the month of June contemplated in the second paragraph.

The Base Wage for the second triennial period is equal to the average Base Wage for the thirty-six-month period ending with the eighteenth month preceding the month of June contemplated in the second paragraph.

The Base Wage for a year is equal to the Base Wage for the annual period multiplied by the ratio that the Base Wage for the first triennial period bears to the Base Wage for the second triennial period.

1965 (1st sess.), c. 24, s. 36; 1974, c. 16, s. 2.

39. Where a new method is adopted by Statistics Canada to determine the average of weekly salaries and wages, by modifying either the time basis or the content basis, and as a consequence the Base Wage for the annual period computed in accordance with the data of the new method is more than 1% higher or lower than that computed in accordance with the data of the former method, the averages to be used to compute the Base Wage for a year, for each of the years affected by the change of method, are adjusted by the Minister, in cooperation with the Minister of Employment and Social Solidarity, in such a way as to take into account the data gathered according to the former method.

1974, c. 16, s. 3; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30.

Maximum Pensionable Earnings

40. For each of the years 1966 and 1967, the amount of the Maximum Pensionable Earnings is \$5,000.

For each of the years 1968 to 1972, the amount of the Maximum Pensionable Earnings is obtained by multiplying \$5,000 by the ratio that the Pension Index for the year bears to the Pension Index for the year 1967.

For the years 1973, 1974 and 1975, the Maximum Pensionable Earnings shall be \$5,900, \$6,600 and \$7,400, respectively.

For each of the years 1976 to 1987, the amount of the Maximum Pensionable Earnings for one year is equal to 112 1/2% of the Maximum Pensionable Earnings for the preceding year, until it has reached 52 times the Base Wage for the year; commencing with the year it reaches such level, it shall be equal, for each year, to 52 times the Base Wage.

For the year 1988, the amount of the Maximum Pensionable Earnings is equal to the Maximum Pensionable Earnings for the year 1987 multiplied by the ratio that the average, for the twelve-month period ending on 30 June 1987, of average weekly salaries and wages of the Industrial Composite in Canada for each month within that period, as published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), bears to the average, for the twelve-month period ending on 30 June 1986, of average weekly salaries and wages of the Industrial Composite in Canada for each month within that period, as published by Statistics Canada under the Statistics Act.

For the year 1989 and each subsequent year, the amount of the Maximum Pensionable Earnings is equal to the Maximum Pensionable Earnings for the preceding year, established without reference to the seventh and eighth paragraphs, multiplied by the ratio that the average, for the twelve-month period ending on 30 June of the preceding year, of average weekly salaries and wages of the Industrial Composite in Canada for each month within that period, as published by Statistics Canada under the Statistics Act bears to the average, for the twelve-month period ending with the end of June of the year immediately preceding that preceding year, of average weekly salaries and wages of the Industrial Composite in Canada for each month within that period, as published by Statistics Canada under the Statistics Act.

When the product obtained under the second, fourth, fifth and sixth paragraphs is not a multiple of \$100, the next lowest multiple of \$100 shall be substituted therefor.

Notwithstanding the second, fourth, fifth and sixth paragraphs, the Maximum Pensionable Earnings for a year shall not be lower than the Maximum Pensionable Earnings for the preceding year.

1965 (1st sess.), c. 24, s. 37; 1972, c. 53, s. 10; 1973, c. 16, s. 5; 1974, c. 16, s. 4; 1987, c. 14, s. 1.

40.1. If the amount of average weekly salaries and wages of the Industrial Composite in Canada for a month ceases to be published by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), the Government may, by regulation, prescribe another measurement of average weekly salaries and wages for that month, using the data published by Statistics Canada under the Statistics Act. The amount of average weekly salaries and wages of the Industrial Composite in Canada for that month is then deemed to correspond, for the purposes of the fifth and sixth paragraphs of section 40, to the measurement so prescribed for that month.

1987, c. 14, s. 2.

40.2. Where Statistics Canada has published, for a particular month, a revision of either the amount of average weekly salaries and wages of the Industrial Composite in Canada for that month or the measurement prescribed under section 40.1, the last revised datum to be published in that regard prior to the computation for that month shall be used to compute the Maximum Pensionable Earnings for the year that includes that month.

1987, c. 14, s. 2.

40.3. Where, after 15 April 1987, Statistics Canada adopts a new time basis or content basis to establish either the amount of average weekly salaries and wages of the Industrial Composite in Canada for a month or the measurement prescribed under section 40.1 for a particular month, and where, as a result, there is between

(1) the average, for that 12-month period ending on 30 June of a year, of average weekly salaries and wages of the Industrial Composite in Canada or of the measurement prescribed under section 40.1 for each month within that period, computed using the former time basis or content basis, as the case may be; and

(2) the average, for that 12-month period, of average weekly salaries and wages of the Industrial Composite in Canada or of the measurement prescribed under section 40.1 for each month within that period, computed using the new time basis or content basis,

a difference of more than 1% of the average, for that 12-month period, of the amount of average weekly salaries and wages of the Industrial Composite in Canada or of the substitute measurement contemplated in section 40.1 for each month within that period, computed using the former time basis or content basis, the averages to be used for the purposes of the fifth and sixth paragraphs of section 40, for each 12-month period affected by the change of basis, are adjusted by the Minister, in cooperation with the Minister of Employment and Social Solidarity, in such a way as to take into account the data gathered according to the former basis.

The first paragraph ceases to apply where, in respect of a particular month, the computation of average weekly salaries and wages of the Industrial Composite in Canada for a month or of the substitute measurement contemplated in section 40.1 has been made, during a period of 24 consecutive months ending on 30 June of a particular year, using the data of the new time basis or content basis.

1987, c. 14, s. 2; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30.

Worker's Maximum Pensionable Earnings

41. The maximum pensionable earnings of a worker for a year are equal to that year's Maximum Pensionable Earnings.

Nevertheless, for a year in which a worker reaches 18 years of age, or in which a disability pension ceases to be payable to him under this Act or under a similar plan, such maximum is equal to the amount obtained by multiplying that year's Maximum Pensionable Earnings by the proportion that the number of months after the day preceding his eighteenth birthday or after such disability pension ceases, bears to 12.

Also, for a year in which one of the events mentioned in subparagraphs *a* to *d* of this paragraph occurs, the Maximum Pensionable Earnings of a worker are equal to the amount obtained by multiplying that year's Maximum Pensionable Earnings by the proportion that the number of months prior to

(*a*) the first month which, by reason of a disability of the worker, is excluded from his contributory period under subparagraph *a* of the second paragraph of section 101;

(*b*) the month in which a retirement pension becomes payable to him under this Act or under a similar plan; or

(*c*) the month of his seventieth birthday; or

(*d*) the month following his death,

as the case may be, bears to 12.

The adjustment to the maximum pensionable earnings of a worker, in the cases referred to in subparagraphs *b* and *c* of the third paragraph, does not apply if the year in which the event concerned occurs is subsequent to 1997.

1965 (1st sess.), c. 24, s. 38; 1974, c. 16, s. 5; 1993, c. 15, s. 7; 1997, c. 73, s. 7.

Basic Exemption

42. The Basic Exemption is equal

(*a*) for the years 1966 to 1974, to 12% of the Maximum Pensionable Earnings for the year;

(*b*) for the years 1975 to 1997, to 10% of the Maximum Pensionable Earnings for the year;

(*c*) for any year from the year 1998, to \$3,500.

When the amount obtained under subparagraph *a* or *b* of the first paragraph is not a multiple of \$100, the next lowest multiple of \$100 shall be substituted therefor.

1965 (1st sess.), c. 24, s. 39; 1974, c. 16, s. 6; 1997, c. 73, s. 8.

Personal Exemption

43. The personal exemption of a worker for a year is equal to that year's Basic Exemption.

However, where one of the events mentioned in the second or third paragraph of section 41 occurs, the personal exemption of the worker is equal to the amount obtained by multiplying the Basic Exemption by the proportion provided for therein.

In the cases described in subparagraphs *b* and *c* of the third paragraph of section 41, the adjustment of the personal exemption of a worker does not apply if the year in which the event concerned occurs is subsequent to 2011.

For the years 1998 to 2011, the personal exemption of a worker for the year in which a retirement pension becomes payable to him under this Act or a similar plan or for the year in which he reaches 70 years of age, if he is not the beneficiary of such a pension, is equal to the amount of the Basic Exemption multiplied by the proportion that the number of months of the year which precede the event concerned bears to 12. If the pensionable earnings of the worker for the year exceed the amount of the year's Maximum Pensionable Earnings adjusted according to the same proportion, his personal exemption thus calculated is increased by the lesser of the following amounts:

(a) the Basic Exemption for the year multiplied by the proportion that the number of months in the year which are subsequent to the month preceding the event concerned bears to 12;

(b) the amount by which the pensionable earnings of the worker for the year exceed the year's Maximum Pensionable Earnings multiplied by the proportion that the number of months in the year that are prior to the event concerned bears to 12.

1965 (1st sess.), c. 24, s. 40; 1974, c. 16, s. 7; 1993, c. 15, s. 8; 1997, c. 73, s. 9; 2011, c. 34, s. 133.

Maximum Contributory Earnings

44. The maximum contributory earnings of a worker for a year are equal to his maximum pensionable earnings for the year less his personal exemption for the year, calculated without taking account of the fourth paragraph of section 43.

1965 (1st sess.), c. 24, s. 41; 1997, c. 73, s. 10; 2011, c. 34, s. 134.

Rate of Contribution

1986, c. 59, s. 1.

44.1. The rate of contribution is 3.6% for the years 1966 to 1986, 3.8% for the year 1987, 4.0% for the year 1988, 4.2% for the year 1989, 4.4% for the year 1990, 4.6% for the year 1991, 4.8% for the year 1992, 5.0% for the year 1993, 5.2% for the year 1994, 5.4% for the year 1995, 5.6% for the year 1996, 6.0% for the year 1997, and 6.4% for the year 1998.

The rate of contribution is 7.0% for the year 1999, 7.8% for the year 2000, 8.6% for the year 2001, 9.4% for the year 2002 and 9.9% for the years 2003 to 2011.

The rate of contribution for the year 2012 and each subsequent year until 2017 is equal to the rate obtained by adding 0.15% to the rate of contribution for the preceding year. However, when, on 1 September of the preceding year, the most recent steady-state contribution rate published by Retraite Québec in the *Gazette officielle du Québec* is lower than the stated rate of contribution for the year, the Government may provide that the rate of contribution for the year remain the same as the rate for the preceding year or that the increase in the rate of contribution be less than 0.15%.

The rate of contribution for the year 2018 and each subsequent year remains the same as the rate for the preceding year unless, on 1 September of the preceding year, the most recent steady-state contribution rate published by Retraite Québec in the *Gazette officielle du Québec* exceeds the stated rate of contribution for the year by at least 0.1%; in that case, the rate of contribution for the year will be equal to the rate obtained by adding 0.1% to the rate of contribution of the preceding year. However, the Government may provide that the rate of contribution remain the same as the rate for the preceding year.

An order made under the third or fourth paragraph of this section must be published in the *Gazette officielle du Québec* not later than 15 September preceding the year to which it applies.

1986, c. 59, s. 1; 1991, c. 25, s. 177; 1996, c. 47, s. 1; 1997, c. 73, s. 11; 2011, c. 34, s. 135; 2011, c. 18, s. 1; 2011, c. 34, s. 135; 2015, c. 20, s. 61.

DIVISION II

PENSIONABLE SALARY AND WAGES

45. The amount of the pensionable salary and wages of a worker for a year is the total of the following amounts:

(a) the worker's income for the year from pensionable employment, computed in accordance with the Taxation Act (chapter I-3), without reference to the provisions of the said Act provided for in the fourth paragraph, plus any deductions made in such computation other than the deduction referred to in section 76 of the said Act;

(b) any amount paid in the year in respect of the worker, in relation to pensionable employment, to a trustee or custodian, as the case may be, under a profit sharing plan, an employee trust or an employee benefit plan, within the meaning of section 1 of the Taxation Act;

(c) the income the worker is deemed to receive for the year from pensionable employment under paragraph *a* of section 37.2.

However, such salary and wages do not include any income received or deemed to have been received by the worker or any amount paid in respect of the worker

(a) before the age of 18 years,

(b) during any month which, by reason of a disability, is excluded from his contributory period under subparagraph *a* of the second paragraph of section 101;

(c) after a retirement pension has become payable to him under this Act or under a similar plan, or

(d) after he reaches 70 years of age.

The exclusion of income or amounts referred to in subparagraphs *c* and *d* of the second paragraph does not apply for years subsequent to 1997.

For the purposes of subparagraph *a* of the first paragraph, the provisions of the Taxation Act to which reference is not to be made in computing income from pensionable employment are the following:

(a) section 43.3;

(b) section 47 where it refers to an amount to be included in the computation and that may reasonably be attributed to an amount paid, after 12 May 1994, to a trustee under a profit sharing plan;

(c) sections 47.1 to 47.9;

(c.1) (*subparagraph repealed*);

(d) (*subparagraph repealed*).

1965 (1st sess.), c. 24, s. 42; 1972, c. 53, s. 11; 1972, c. 26, s. 3; 1983, c. 12, s. 2; 1985, c. 25, s. 179; 1988, c. 4, s. 158; 1993, c. 15, s. 9; 1993, c. 64, s. 225; 1995, c. 1, s. 222; 1997, c. 85, s. 389; 1997, c. 19, s. 2; 1997, c. 73, s. 12; 2003, c. 2, s. 305; 2007, c. 12, s. 312; 2015, c. 21, s. 603.

46. The pensionable salary and wages of a worker for a year in respect of pensionable employment under a similar plan in another province shall be computed in the manner required by such similar plan.

1965 (1st sess.), c. 24, s. 43.

DIVISION III

PENSIONABLE EARNINGS

47. The self-employed earnings of a worker for a year are equal to the worker's income for the year from all businesses carried on by the worker directly or as a member of a partnership where the worker is actively engaged in the activities of the partnership, less all losses sustained by the worker in the year in carrying on such business.

Such income and losses shall be computed according to the Taxation Act (chapter I-3). Income or losses from services included in pensionable employment by regulation under paragraph *d* of section 4 or under a similar plan must be excluded. The income of such worker from employment excepted by a regulation under paragraph *e* of section 5 or under a similar plan must be included therein.

The earnings of a worker as a family-type resource or an intermediate resource for a year are equal to the aggregate of all amounts each of which is the worker's remuneration for the year for services provided as a person responsible for such a resource.

The remuneration of a worker for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) applies, exceeds the total of

(a) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

i. the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

ii. the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2); and

(b) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 47.0.1 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

For the purpose of determining the remuneration of a worker for a year for services provided as a person responsible for a particular family-type resource or intermediate resource, the following rules apply:

(a) an amount received by the particular resource in the year 2013, as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies and that is attributable to the year 2012, is deemed to have been received in that year and not in the year 2013; and

(b) an amount received by the particular resource in a particular month that begins after 31 January 2013, as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies, other than an amount referred to in subparagraph *a*, is deemed to have been received in the month that precedes the particular month.

However, where more than one worker is a person responsible for a family-type resource or an intermediate resource in a year, the remuneration of each worker for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the

year in respect of the resource under the fourth paragraph by the percentage representing the worker's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies.

1965 (1st sess.), c. 24, s. 44; 1972, c. 26, s. 4; 1985, c. 25, s. 180; 2001, c. 51, s. 251; 2007, c. 12, s. 313; 2009, c. 24, s. 100; 2012, c. 8, s. 262; 2015, c. 21, s. 604.

47.0.1. An expense to which subparagraph *b* of the fourth paragraph of section 47 refers is an amount paid for a year by a family-type resource or an intermediate resource for the services of an individual acting as an assistant or replacement and corresponds to

- (a) in the case of a service provided by an employee of the resource, the aggregate of
 - i. the employee's wages in respect of the service,
 - ii. each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph i, under
 - (1) section 315 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001),
 - (2) section 59 of the Act respecting parental insurance (chapter A-29.011),
 - (3) section 39.0.2 of the Act respecting labour standards (chapter N-1.1),
 - (4) section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),
 - (5) section 52, or
 - (6) section 68 of the Employment Insurance Act (S.C. 1996, c. 23), and
 - iii. the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph i; or
- (b) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) or the tax payable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the service.

2012, c. 8, s. 263.

47.1. The amount that is the self-employed earnings determined for a year under section 47, in respect of a worker who is an Indian, within the meaning of the Indian Act (R.S.C. 1985, c. I-5), is to be reduced by the amount that the worker may deduct in computing the worker's taxable income under paragraph *e* of section 725 of the Taxation Act (chapter I-3), in relation to the earnings.

The amount that is earnings as a family-type resource or an intermediate resource determined for a year under section 47, in respect of a worker who is an Indian, within the meaning of the Indian Act, is to be reduced by the part of that amount that constitutes property situated on a reserve, within the meaning assigned by section 725.0.1 of the Taxation Act.

2006, c. 36, s. 285; 2009, c. 24, s. 101.

48. The pensionable self-employed earnings of a worker for a year are his self-employed earnings, excluding income referred to in the second paragraph of section 45.

Nevertheless, for a year in which a worker reaches 18 years of age or in which a disability pension ceases to be payable to him under this Act or under a similar plan, his pensionable self-employed earnings are equal

to the amount obtained by multiplying the amount of such earnings by the proportion that the number of months after the day preceding his eighteenth birthday or after the disability pension ceases bears to 12.

Also, for a year in which one of the events mentioned in subparagraphs *a* to *c* of this paragraph occurs, the pensionable self-employed earnings of a worker are equal to the amount obtained by multiplying the amount of such self-employed earnings by the proportion that the number of months prior to

(*a*) the first month which, by reason of a disability of the worker, is excluded from his contributory period under subparagraph *a* of the second paragraph of section 101; or

(*b*) the month in which a retirement pension becomes payable to him under this Act or under a similar plan; or

(*c*) the month of his seventieth birthday,

as the case may be, bears to 12.

The adjustment to the pensionable self-employed earnings of a worker, in the cases referred to in subparagraphs *b* and *c* of the third paragraph, does not apply if the year in which the event concerned occurs is subsequent to 1997.

1965 (1st sess.), c. 24, s. 45; 1972, c. 53, s. 12; 1983, c. 12, s. 3; 1993, c. 15, s. 10; 1997, c. 73, s. 13.

48.1. The pensionable earnings of a worker as a family-type resource or an intermediate resource for a year are the worker's earnings as such a resource, excluding income referred to in subparagraphs *a* and *b* of the second paragraph of section 45.

Nevertheless, for a year in which a worker reaches 18 years of age or in which a disability pension ceases to be payable to him under this Act or under a similar plan, his pensionable earnings as a family-type resource or an intermediate resource are equal to the amount obtained by multiplying the amount of earnings as such a resource by the proportion that the number of months after the day preceding his 18th birthday or after the disability pension ceases bears to 12.

Also, for a year in which a disability pension is payable to a worker under this Act or a similar plan, his pensionable earnings as a family-type resource or an intermediate resource are equal to the amount obtained by multiplying the amount of earnings as such a resource by the proportion that the number of months prior to the first month which, by reason of a disability of the worker, is excluded from the worker's contributory period under subparagraph *a* of the second paragraph of section 101 bears to 12.

2009, c. 24, s. 102.

49. Pensionable self-employed earnings of a worker who, on the last day of a year, resides in another province in which a similar plan is in force shall be computed in the manner required by such similar plan.

1965 (1st sess.), c. 24, s. 46; 1972, c. 53, s. 13.

DIVISION IV

CALCULATION OF CONTRIBUTIONS

Contribution of Employee

50. Every employee who is employed in pensionable employment for an employer shall, by deduction at source, make a contribution equal to the product of one-half of the rate of contribution for the year and the lesser of the following amounts:

(a) the employee's salary and wages for the year, described in the second paragraph, that the employee's employer pays to or in respect of the employee, or is deemed to pay to the employee, minus the prescribed amount of the employee's personal exemption; and

(b) the employee's maximum contributory earnings for the year, minus the amount obtained by dividing the aggregate of all contributions that the employee was required to make in the year under a similar plan in respect of the employee's salary and wages by the rate of contribution for employees for the year under that plan.

The salary and wages for a year to which subparagraph *a* of the first paragraph refers is the total of

(a) the base wages, within the meaning of section 1159.1 of the Taxation Act (chapter I-3), the employee receives for the year from pensionable employment, minus the amount deducted in computing the employee's income for the year under section 76 of that Act; and

(b) the income the employee is deemed to receive for the year from pensionable employment under paragraph *a* of section 37.2.

However, the salary and wages described in the second paragraph does not include any amount paid to the employee, paid in respect of the employee or deemed to be paid to the employee before the employee reaches 18 years of age or in a month that, because of a disability, is excluded from the employee's contributory period under subparagraph *a* of the second paragraph of section 101.

1965 (1st sess.), c. 24, s. 47; 1974, c. 16, s. 8; 1983, c. 43, s. 14; 1985, c. 25, s. 181; 1986, c. 59, s. 2; 1993, c. 64, s. 226; 1995, c. 1, s. 223; 1997, c. 85, s. 390; 2005, c. 1, s. 334; 2005, c. 38, s. 359; 2015, c. 21, s. 605.

50.0.1. *(Repealed).*

1999, c. 83, s. 289; 2001, c. 53, s. 266; 2005, c. 1, s. 335; 2006, c. 36, s. 286.

50.1. For the purposes of this title, where a particular person has paid an amount, other than an amount described in section 43, 43.3, 47 ou 47.1 of the Taxation Act (chapter I-3), that constitutes an income computed according to the provisions of Chapters I and II of Title II of Book III of Part I of the said Act and in respect of which the person to whom the amount is paid by the particular person is neither required to report for work at an establishment of the particular person nor bound, but for this section, to pay a contribution under section 50, the following rules apply:

(a) the particular person is deemed to be an employer of the person to whom the particular person pays the amount;

(b) the person to whom the amount is paid is deemed, in respect of that amount,

i. to be an employee of the particular person, and

ii. to carry out work in Québec, where the employer's establishment from which he receives his remuneration is in Québec.

1991, c. 8, s. 109; 1992, c. 1, s. 220; 1995, c. 1, s. 224; 1997, c. 85, s. 391; 2005, c. 38, s. 360.

Overpayment

51. An employee who is resident in Québec at the end of 31 December of a year subsequent to the year 2012 or, if the employee died in the year, was resident in Québec on the date of the employee's death, is deemed to have made an overpayment where the aggregate of the deductions at source for the year from the employee's salary and wages by one or more employers under this Act or under a similar plan exceeds the aggregate of

(a) an amount equal to the product of the rate of contribution for employees for the year under the similar plan and the lesser of

i. the amount by which the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under the similar plan exceeds the proportional share of the employee's personal exemption for the year under the plan, and

ii. the proportional share of the employee's maximum contributory earnings for the year under the similar plan; and

(b) an amount equal to the product of one-half of the rate of contribution for the year and the lesser of

i. the amount by which the total of the aggregate of all amounts each of which for the year is the employee's pensionable salary and wages, pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource, exceeds the amount by which the employee's personal exemption for the year exceeds the proportional share of the employee's personal exemption for the year under the similar plan, and

ii. the amount by which the employee's maximum contributory earnings for the year exceed the lesser of the amounts described in subparagraphs i and ii of subparagraph a.

The pensionable self-employed earnings of a worker contemplated in section 54 shall be excluded from the amount contemplated in subparagraph a of the first paragraph.

1965 (1st sess.), c. 24, s. 48; 1986, c. 59, s. 3; 2009, c. 24, s. 103; 2015, c. 21, s. 606.

51.0.1. The proportional share of the personal exemption or maximum contributory earnings of an employee for a year under a similar plan is equal to the amount obtained by multiplying the employee's personal exemption or maximum contributory earnings, as the case may be, for the year under the plan by the proportion that

(a) the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under the similar plan, up to, for each of those amounts, the employee's Maximum Pensionable Earnings for the year under the plan; is of

(b) the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under this Act or the similar plan, up to, for each of those amounts, the employee's Maximum Pensionable Earnings for the year under this Act or the similar plan, as the case may be.

For the purposes of subparagraph b of the first paragraph, where an employee is employed in a year in pensionable employment under both this Act and a similar plan, the total of the employee's pensionable salary and wages for the year in respect of the employment may not exceed the employee's Maximum Pensionable Earnings for the year under this Act.

Where the result obtained under the first paragraph is an amount that includes a fraction of a cent, the fraction is not taken into account if it is less than half of a cent and, in any other case, the fraction is counted as one cent.

2015, c. 21, s. 607.

51.0.2. Where, in a year subsequent to the year 2012, a deduction at source has been made under this Act or a similar plan from the salary and wages of an employee who is resident outside Québec at the end of 31 December of the year or, if the employee died in the year, on the date of the employee's death, the provisions

of the similar plan apply to determine whether the employee is deemed to have made an overpayment for the year.

2015, c. 21, s. 607.

51.1. *(Repealed).*

1983, c. 12, s. 4; 1988, c. 4, s. 159.

Contribution of Employer

52. The employer must make a contribution equal to the contribution which each of his employees is required to make under section 50.

1965 (1st sess.), c. 24, s. 49; 1974, c. 16, s. 9.

Overpayment

1981, c. 24, s. 20.

52.1. *(Repealed).*

1981, c. 24, s. 20; 1982, c. 56, s. 35; 1999, c. 40, s. 249; 2001, c. 53, s. 267; 2005, c. 1, s. 336.

Contribution of Self-Employed Worker

53. A self-employed worker, a family-type resource or an intermediate resource shall for each year make a contribution equal to the product of the rate of contribution for the year and the lesser of

(a) the amount by which the aggregate, for the year, of pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource exceeds the greater of

i. where no deduction at source has been made for the year in respect of the self-employed worker, family-type resource or intermediate resource on account of the employee's contribution under this Act or a similar plan, the amount of the personal exemption for the year or, in any other case, the amount by which the personal exemption for the year exceeds the aggregate of all amounts each of which is the pensionable salary and wages for the year in respect of pensionable employment under this Act or a similar plan, and

ii. the amount by which the total of the following amounts exceeds the aggregate of all amounts each of which is pensionable salary and wages for the year in respect of pensionable employment under this Act or a similar plan:

- (1) the personal exemption for the year,
- (2) the salary and wages on which a contribution has been made for the year, and
- (3) the salary and wages on which a contribution has been made for the year under a similar plan; and

(b) the amount by which the maximum contributory earnings for the year exceed the total of the amount of the salary and wages on which a contribution has been made for the year and the amount of the salary and wages on which a contribution has been made for the year under a similar plan.

1965 (1st sess.), c. 24, s. 50; 1986, c. 59, s. 4; 2009, c. 24, s. 104; 2015, c. 21, s. 608.

Special Exemption

54. For the years 1966 to 1973, any worker is exempted from the contribution under section 53 whose pensionable earnings for the year from self-employment and from pensionable salary or wages are less than the minimum hereinafter defined.

The minimum contemplated in the first paragraph is equal to one and one-third times the Basic Exemption for the year, if that amount is a multiple of \$100; if not, the next lowest multiple of \$100 shall be substituted therefor.

When the personal exemption of the worker is less than the basic exemption, the minimum hereinabove defined shall be proportionately reduced.

1965 (1st sess.), c. 24, s. 51; 1974, c. 16, s. 10.

Optional contribution

2007, c. 12, s. 314.

55. An employee may, if the employee so elects by notifying the Minister in writing on or before the 15th day of the month of June of the second year that follows a particular year, make a contribution for the particular year, computed under section 53, on any amount equal to the amount by which the amount described in the second paragraph exceeds the amount described in the third paragraph.

The first amount to which the first paragraph refers is the lesser of

- (a) the employee's pensionable salary and wages for the particular year and, where applicable, the prescribed amount for that year; and
- (b) the employee's maximum pensionable earnings for the particular year.

The last amount to which the first paragraph refers is the total of

- (a) the total of the amount of the employee's salary and wages on which a contribution has been made for the particular year and the amount of the employee's salary and wages on which a contribution has been made for the particular year under a similar plan; and
- (b) the lesser of
 - i. the total of the aggregate of all amounts each of which is an amount that an employer has deducted from the employee's salary and wages as a basic exemption for the particular year and the aggregate of all amounts each of which is an amount that an employer has deducted from the employee's salary and wages as a similar exemption for the particular year under a similar plan, and
 - ii. the employee's personal exemption for the particular year.

The amount on which a contribution is made under the present section is deemed to be pensionable self-employed earnings of the worker.

1965 (1st sess.), c. 24, s. 52; 1972, c. 53, s. 14; 1972, c. 26, s. 5; 2006, c. 36, s. 287; 2009, c. 5, s. 593; 2015, c. 21, s. 609.

DIVISION V

RECONCILIATION OF DATA WITH RESPECT TO SALARY AND WAGES

56. A worker's salary and wages on which a contribution has been made for a year is equal to the amount obtained by dividing, by one-half of the rate of contribution for the year, an amount equal to the amount by which the aggregate of the following amounts exceeds the amount described in the second paragraph:

(a) the aggregate of the deductions at source made from the worker's salary and wages for the year under this Act or a similar plan; and

(b) any amount that an employer has not deducted at source from the worker's salary and wages for the year, as the employer should have done under this Act or a similar plan, provided that the worker has given notice of that fact to the Minister on or before 30 April of the following year.

The amount to which the first paragraph refers is equal to the aggregate of

(a) an amount equal to the product of the rate of contribution for employees for the year under the similar plan and the amount of the worker's salary and wages on which a contribution has been made for the year under the plan; and

(b) where an employer of the worker has obtained a full or partial refund of a contribution made in respect of the worker for the year, an amount equal to 50% of the total of the aggregate of all amounts each of which is an amount so refunded to an employer of the worker for the year and the amount of the overpayment that the worker is deemed to have made for the year.

1965 (1st sess.), c. 24, s. 53; 1972, c. 53, s. 15; 1986, c. 59, s. 5; 2015, c. 21, s. 610.

56.1. A worker's salary and wages on which a contribution has been made for a year under a similar plan is equal to the least of

(a) the amount by which the aggregate of all amounts each of which is the worker's pensionable salary and wages for the year in respect of pensionable employment under the similar plan exceeds the proportional share of the worker's personal exemption for the year under the plan;

(b) the proportional share of the maximum contributory earnings for the year under the similar plan; and

(c) the amount obtained by dividing, by the rate of contribution for employees for the year under the similar plan, the aggregate of the deductions at source from the worker's salary and wages for the year under this Act or a similar plan and any amount that an employer has not deducted at source from the worker's salary and wages for the year, as the employer should have done under this Act or a similar plan, provided that the worker has given notice of that fact to the Minister on or before 30 April of the following year.

2015, c. 21, s. 611.

57. Where an employer pays, on account of the employee's contribution for a year under this Act or a similar plan, an amount that the employer has failed to deduct, that amount is, for the purposes of sections 51, 56 and 56.1, deemed to have been deducted by the employer on account of that contribution for the year.

1965 (1st sess.), c. 24, s. 54; 2015, c. 21, s. 612.

58. Where the return filed by an employer shows the amount of salary and wages on which a contribution has been made by an employee for a year under this Act or a similar plan, the amount determined under the second paragraph for the year may, in prescribed circumstances, be substituted, in computing the amount determined under section 56 or 56.1, for the amount shown in the return as the aggregate of the deductions at source for the year under this Act or the similar plan with respect to such employee.

The amount to which the first paragraph refers is equal to the aggregate of

(a) an amount equal to the product of one-half of the rate of contribution for the year and the amount shown in the return as the salary and wages on which a contribution has been made by an employee for the year under this Act; and

(b) an amount equal to the product of the rate of contribution for employees for the year under a similar plan and the amount shown in the return as the salary and wages on which a contribution has been made by an employee for a year under the plan.

1965 (1st sess.), c. 24, s. 55; 1986, c. 59, s. 6; 2015, c. 21, s. 613.

DIVISION VI

COLLECTION OF CONTRIBUTIONS ON SALARY AND WAGES

Deduction at Source

59. An employer shall deduct from the remuneration paid to his employee for pensionable employment such amount as is prescribed on account of the employee's contribution.

He shall also make such a deduction where the payment of remuneration results from a judgment.

For the purposes of the regulations under this section, the Minister shall draw up Tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period and shall post them on the Revenu Québec website.

The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of Tables A and B and the address of the website on which they are posted.

1965 (1st sess.), c. 24, s. 56; 1991, c. 8, s. 110; 1999, c. 65, s. 48; 2012, c. 8, s. 264.

59.1. An amount may be deducted or withheld under section 59 by an employer in respect of remuneration paid to an employee who performs employment duties for a regulated establishment, within the meaning of section 42.6 of the Taxation Act (chapter I-3), only to the extent that the amount does not reduce any amount that, but for section 59, would have been deducted or withheld from that remuneration under section 153 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), without reference to subsection 1.2 of that section, and under section 82 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

1997, c. 85, s. 392; 1998, c. 16, s. 301.

60. An employer who fails to deduct a prescribed amount from the remuneration of an employee is liable to pay such amount to the Minister.

Nevertheless, he may deduct it from any remuneration paid within twelve months following his failure.

However, he may not deduct from each payment of remuneration, in addition to the amount prescribed under section 59, more than one other prescribed amount that he previously failed to deduct.

1965 (1st sess.), c. 24, s. 57.

61. The amount deducted under section 59 or 60 is, for all purposes, deemed to have been paid on the date of the deduction, to the employee to whom the remuneration was payable.

1965 (1st sess.), c. 24, s. 58.

62. Where a person has deducted from a sum that he was required to pay to another person an amount that he is authorized by this Act to deduct, no action lies against him for so doing.

The receipt of the Minister for an amount deducted, under this Act or under the regulations, is a good and sufficient discharge of the liability of any debtor towards his creditor in this respect and to the extent of the amount certified to have been received by the Minister.

1965 (1st sess.), c. 24, s. 59.

Payment of Contributions

63. On the dates, for the periods and according to the terms and conditions prescribed in section 1015 of the Taxation Act (chapter I-3), every employer shall pay to the Minister an amount equal to the amount the employer was required to deduct, together with an amount in respect of each employee, equal to the prescribed amount referred to in section 59, as or on account of the contribution referred to in section 52 that the employer is required to pay in respect of that employee.

1965 (1st sess.), c. 24, s. 60; 1971, c. 32, s. 3; 1972, c. 53, s. 16; 1972, c. 26, s. 6; 1988, c. 4, s. 160; 1991, c. 67, s. 608; 1995, c. 63, s. 289; 2005, c. 1, s. 337.

64. Where an employer has been informed in writing by the Minister, otherwise than by a decision under section 65, 69 or 70, that he is not required to make a deduction from the remuneration of an employee under this Act and it is subsequently decided under any of those sections or under the provisions of the Tax Administration Act (chapter A-6.002) referred to in section 184 that such a deduction should have been made, the employer shall not incur any liability provided that he has not furnished any information that is inexact in a material particular. He shall thereupon be liable, without interest or penalties, to pay the contribution required to be paid by him with respect to such employee.

Upon payment of the contribution by the employer, the employee is deemed, for the purposes of paragraph *b* of the first paragraph of section 56, to have notified the Minister, within the required time, of the employer's failure.

1965 (1st sess.), c. 24, s. 61; 1972, c. 53, s. 17; 1997, c. 73, s. 15; 1998, c. 16, s. 302; 1999, c. 40, s. 249; 2010, c. 31, s. 175; 2015, c. 21, s. 614.

Assessment

65. When any question arises as to whether a person is required to make a contribution as an employee or as an employer for a year, or as to the amount of such contribution, the employee or the employer may, on or before 30 April in the following year, apply to the Minister to determine the question.

Such application shall be made in prescribed form and sent to the Minister by registered mail.

Before rendering his decision, the Minister shall, in the manner he considers suitable, give to the employer or employee designated in the application, as the case may be, the opportunity to supply information and to make representations to safeguard his interests.

The Minister shall, with dispatch, in the manner he considers suitable, make known his decision to the employer and employee concerned in the application.

1965 (1st sess.), c. 24, s. 62; 1972, c. 53, s. 18; 1975, c. 83, s. 84; 2001, c. 53, s. 268.

65.1. If an application under section 44 of the Act respecting parental insurance (chapter A-29.011) has been made by an employer or an employee referred to in section 65 for a given year, no application may be made under that section 65 for that year by an employer or an employee involved in the application.

The decision rendered for the purposes of the Act respecting parental insurance as to the capacity in which the person is required to pay a premium for a given year is valid as if it had been rendered for the purposes of this Title.

2005, c. 13, s. 88.

66. The Minister may determine any amount payable by an employer, including interest and penalties. He may also redetermine any such amount and make a new assessment or establish an additional assessment.

After each assessment, the Minister shall give notice thereof to the employer. Thereupon, the assessment shall be valid and binding, subject to being varied or vacated on an objection or review, and the employer is liable to pay to the Minister the amount thereof forthwith.

However, no assessment may be made by the Minister in respect of an employer, after the day that is four years after the day on which that amount should have been paid, unless

(a) the employer has filed no returns ;

(b) the employer has engaged in misrepresentation or has committed fraud in supplying the required information ; or

(c) the employer has filed a waiver with the Minister on the prescribed form.

1965 (1st sess.), c. 24, s. 63; 1993, c. 15, s. 11; 1996, c. 31, s. 36; 1997, c. 86, s. 10; 1999, c. 83, s. 290.

67. An assessment shall be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding relating thereto, subject to being varied or vacated on an objection or review.

1965 (1st sess.), c. 24, s. 64.

Objection to Assessment

68. A person may object to an assessment by filing a notice of objection with the Minister within 90 days from the day of sending of the notice of assessment.

1965 (1st sess.), c. 24, s. 65; 1972, c. 53, s. 19; 1972, c. 26, s. 7; 1975, c. 83, s. 84; 1992, c. 31, s. 19; 1995, c. 1, s. 225; 1995, c. 36, s. 19; 2004, c. 4, s. 46; I.N. 2016-01-01 (NCCP).

69. Before rendering his decision on the objection of an employer to an assessment, the Minister shall, in the manner he considers suitable, give to the employee concerned the opportunity to supply information and to make representations to safeguard his interests.

The Minister shall, with dispatch, vacate, confirm or vary the assessment and notify, in the manner he considers suitable, the employer and employee concerned.

A reassessment made by the Minister in accordance with this section shall not be invalid merely because it has not been made within four years of the sending of a notice of first assessment.

1965 (1st sess.), c. 24, s. 66; 1971, c. 32, s. 4; 1972, c. 53, s. 20; 2004, c. 4, s. 47.

70. The Minister shall have authority to decide any question of fact or of law.

Subject to review, the decision of the Minister shall be final and binding for all purposes of this Act.

1965 (1st sess.), c. 24, s. 67.

Collection

71. Unless an application has been made under section 65 with respect to any year, any sum which may have been deducted from the remuneration of an employee or paid by the employer as a contribution for that year is, on 30 April of the following year, deemed to have been deducted or paid in accordance with this Act.

If on the same date no sum has been deducted or paid for the preceding year and no application has been made under section 65, neither deductions nor payments are required under this Act.

Nevertheless, even after that date, the Minister may on his own initiative determine any question contemplated in section 65 and make any assessment under this Act.

1965 (1st sess.), c. 24, s. 75; 1997, c. 73, s. 16.

Imputation

72. Whatever its imputation, any payment, whether of tax under the Taxation Act (chapter I-3), of an employer's or an employee's contribution under this Act or of a premium under the Act respecting parental insurance (chapter A-29.011), must first be imputed on the contribution payable under this Act.

1965 (1st sess.), c. 24, s. 76; 1972, c. 26, s. 12; 2005, c. 13, s. 89.

73. This title is a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).

1972, c. 53, s. 22; 1972, c. 26, s. 13; 1997, c. 73, s. 17; 2010, c. 31, s. 175.

DIVISION VII

COLLECTION OF CONTRIBUTIONS IN RESPECT OF SELF-EMPLOYED EARNINGS

74. Where no return of the self-employed earnings and earnings as a family-type resource or an intermediate resource of a worker for a year has been filed before the end of four years from the date on or before which the worker is required to file such a return for the year, the amount of the contribution to be made by that worker for that year in respect of such earnings shall be deemed to be equal to zero, unless before the end of those four years the Minister determines the amount of the contribution payable by the worker.

1965 (1st sess.), c. 24, s. 80; 1993, c. 15, s. 12; 2003, c. 9, s. 447; 2009, c. 24, s. 105.

75. A worker not bound under Part I of the Taxation Act (chapter I-3) to make payments on account of his tax for the year is not bound to make them on his contribution for the year.

1965 (1st sess.), c. 24, s. 83; 1972, c. 26, s. 14.

76. Except as otherwise provided in this Act or in a regulation, sections 1000 to 1026.0.1, 1026.2 and 1037 to 1053 of the Taxation Act (chapter I-3) and Chapter III.1 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a contribution in respect of self-employed earnings and earnings as a family-type resource or an intermediate resource.

1965 (1st sess.), c. 24, s. 89; 1972, c. 53, s. 24; 1972, c. 26, s. 15; 1993, c. 64, s. 227; 1993, c. 15, s. 13; 1995, c. 1, s. 226; 1995, c. 49, s. 245; 1995, c. 63, s. 290; 1997, c. 85, s. 393; 2010, c. 31, s. 175; 2009, c. 24, s. 106.

77. Whatever its imputation, any payment, whether of tax under the Taxation Act (chapter I-3), of a contribution in respect of self-employed earnings or earnings as a family-type resource or an intermediate

resource under this Act or of a premium under the Act respecting parental insurance (chapter A-29.011), must first be imputed on the contribution payable under this Act.

1965 (1st sess.), c. 24, s. 90; 1972, c. 26, s. 16; 2005, c. 13, s. 90; 2009, c. 24, s. 107.

DIVISION VIII

REFUNDS

78. Where a person pays for a year an amount as a contribution exceeding the contribution required, the Minister may refund the excess amount to him without application. He must refund the excess amount to him if the person applies to him for it in writing within four years from the end of the year or if the excess amount is in consequence of a decision rendered under section 65 or a decision on an opposition or appeal.

1965 (1st sess.), c. 24, s. 91; 1972, c. 53, s. 25.

78.0.1. For the purposes of section 78, no portion of the amount that an employer has paid for a year in respect of a particular employee as or on account of the contribution referred to in section 52, that is attributable to the aggregate of all the contributions that the employer was required to deduct for the year from the employee's salary and wages described in the second paragraph of section 50 in accordance with the regulations made under section 59, may be considered to be an amount that the employer has paid for the year in respect of the employee as or on account of a contribution exceeding the contribution required.

2005, c. 1, s. 338; 2007, c. 12, s. 315.

78.1. *(Repealed).*

1981, c. 24, s. 21; 2005, c. 1, s. 339.

79. Where an agreement for such purpose has been made with the authority administering a similar plan, the whole amount of an overpayment made by an employee as a contribution under this Act, under the similar plan or under both at the same time, shall be refundable, either under this Act or under the similar plan.

Such an agreement shall contain provisions providing for the making of financial adjustments by reason of the payments made.

Failing such an agreement, the total amount of the overpayment made by an employee as a contribution under this Act and under a similar plan shall be refundable under this Act, notwithstanding any other provision, only in that proportion which, for the year, the aggregate of the amounts deducted from his salary or wages as a contribution under this Act is of the aggregate of the amounts deducted from his salary or wages as a contribution under either this Act or a similar plan.

1965 (1st sess.), c. 24, s. 92; 1972, c. 53, s. 25.

80. Where an amount is refunded or applied to another liability, interest shall be paid on such amount, at the rate fixed under section 28 of the Tax Administration Act (chapter A-6.002) and for the period determined in section 30 of the said Act.

1965 (1st sess.), c. 24, s. 94; 1971, c. 32, s. 9; 1972, c. 53, s. 27; 1972, c. 26, s. 17; 1988, c. 4, s. 161; 2010, c. 31, s. 175.

DIVISION IX

REGULATIONS AND PENAL PROVISIONS

1992, c. 61, s. 517.

81. The Government may make regulations

- (a) prescribing anything that by this title or Division I of Title V is to be prescribed,
- (b) requiring any class of persons to file the required returns in connection with contributions,
- (c) requiring any person who files a return to supply a copy thereof or a prescribed portion thereof to each person in respect of whose contributions the return relates,
- (d) prescribing a penalty not exceeding \$10 a day for each day of default and not exceeding in all \$250 for non-compliance with a regulation made under paragraph *b* or *c*,
- (e) regulating the procedure to be followed in the determination of questions submitted to the Minister,
- (f) defining the circumstances in which deductions may be made respecting the lodging of any regular minister of a religious denomination,
- (g) determining how and when the computations provided for in sections 38 and 40 must be made,
- (h) defining, for the application of sections 50, 52 and 59, the circumstances in which, in the case of municipalities, metropolitan communities, school boards, general and vocational colleges, public institutions and private institutions under agreement within the meaning of the Act respecting health services and social services (chapter S-4.2) or within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5), upon a change of employer as a result of constitution, amalgamation, annexation, division or regrouping, the new employer is deemed to be the same as the previous employer,
- (i) determining in what circumstances, for what objects and upon what terms and conditions the income received by an employee at a particular time is deemed received at another time,
- (j) enacting any measure necessary or useful to carry out this title or Division I of Title V;
- (k) determining, in respect of a worker who is an Indian, within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5), in what circumstances the worker's employment that is excepted employment solely because of paragraph *j* of section 3, is not considered to be excepted employment, and in what circumstances section 47.1 does not apply in respect of the worker.

1965 (1st sess.), c. 24, s. 96; 1972, c. 53, s. 28; 1972, c. 26, s. 18; 1973, c. 16, s. 6; 1974, c. 16, s. 11; 1990, c. 85, s. 122; 1992, c. 21, s. 292, s. 375; 1994, c. 23, s. 23; 1996, c. 2, s. 858; 2000, c. 56, s. 218; 2006, c. 36, s. 288.

82. *(Repealed).*

1972, c. 53, s. 29; 1972, c. 26, s. 19; 2005, c. 38, s. 361.

82.1. Every regulation made under this Title or Division I of Title V comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date fixed therein.

Such a regulation may also, once published and where it so provides, take effect from a date prior to its publication but not prior to the date from which the legislation under which it is made takes effect.

1997, c. 14, s. 320.

83. Every person who fails to comply with or contravenes the provisions of section 31 is guilty of an offence and liable to a fine of \$100 to \$500.

Every person who fails to comply with or contravenes a regulation made under paragraph *b* or *c* of section 81 is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of not less than \$25 a day for each day of default, but not exceeding in all \$1,000.

1965 (1st sess.), c. 24, s. 97 (*part*); 1990, c. 4, s. 764.

84. Where a person has been convicted of failing to comply with section 59 or a regulation made under paragraph *b* or *c* of section 81, the person does not incur the penalty provided for in a regulation enacted under paragraph *d* of section 81 for the same failure unless the payment of such penalty was demanded from him before the statement of offence which led to the conviction was served.

1965 (1st sess.), c. 24, s. 98; 1992, c. 61, s. 518; 2003, c. 2, s. 306.

85. Every person who

(a) makes, or participates in, assents to or acquiesces in the making of, false or deceptive statements in a return, certificate, statement or answer filed or made as required by or under this Title or a regulation,

(b) to evade payment of a contribution, destroys, alters, mutilates, secretes or otherwise disposes of the records of an employer,

(c) makes, or assents to or acquiesces in the making of false or deceptive entries, or omits or assents to or acquiesces in the omission, to enter a material particular, in records of an employer,

(d) wilfully evades or attempts to evade compliance with this Title or payment of contributions, or

(e) conspires with any person to commit an offence described by paragraphs *a* to *d*,

is guilty of an offence and, in addition to any penalty otherwise provided, is liable to a fine of \$25 to \$5,000 plus an amount not exceeding double the amount of the contribution that should have been shown to be payable or that was sought to be evaded, or, notwithstanding article 231 of the Code of Penal Procedure (chapter C-25.1), to both such fine and imprisonment for a term not exceeding six months.

1965 (1st sess.), c. 24, s. 99; 1990, c. 4, s. 766; 2000, c. 25, s. 25.

TITLE IV

BENEFITS

DIVISION I

INTERPRETATION

“*Child of a contributor*”

1993, c. 15, s. 14.

86. A child of the contributor is

(a) the contributor’s minor child; or

(b) a minor child who has been residing with the contributor for at least one year and to whom the contributor stands *in loco parentis*, on the condition that no person other than the contributor, a person residing with the contributor or the father or mother not residing with the child maintains that child in the conditions prescribed by regulation.

The contributor and the person referred to in the first paragraph do not cease to reside together if their separation is only temporary or is a result of illness or the pursuit of studies or any other cause considered valid by Retraite Québec.

1965 (1st sess.), c. 24, s. 100; 1972, c. 53, s. 30; 1982, c. 17, s. 71; 1993, c. 15, s. 14; 2011, c. 36, s. 3; 2015, c. 20, s. 61.

87. *(Repealed).*

1965 (1st sess.), c. 24, s. 101; 1972, c. 53, s. 31; 1993, c. 15, s. 15.

88. *(Repealed).*

1965 (1st sess.), c. 24, s. 102; 1972, c. 53, s. 32; 1974, c. 16, s. 12; 1985, c. 4, s. 3; 1993, c. 15, s. 15.

88.1. *(Repealed).*

1985, c. 4, s. 3; 1993, c. 15, s. 15.

88.2. *(Repealed).*

1985, c. 4, s. 3; 1993, c. 15, s. 15.

89. *(Repealed).*

1965 (1st sess.), c. 24, s. 103; 1974, c. 16, s. 13; 1993, c. 15, s. 15.

90. *(Repealed).*

1965 (1st sess.), c. 24, s. 104; 1974, c. 16, s. 14; 1993, c. 15, s. 15.

“Spouse”

91. Subject to section 91.1, any person who, on the day of the death of the contributor,

(a) is married to the contributor and is not legally separated from bed and board;

(a.1) is in a civil union with the contributor; or

(b) provided the contributor is either legally separated from bed and board or neither married nor in a civil union on the day of his death, has been living with the contributor, whether the person is of the opposite or the same sex, in a *de facto* union for at least three years or, in the following cases, for at least one year:

— a child was or is to be born of their union,

— they have, together, adopted a child,

— one of them has adopted a child of the other,

qualifies as a surviving spouse.

For the purposes of subparagraph *b* of the first paragraph, the birth or adoption of a child prior to the period of *de facto* union in progress on the day of the death of the contributor, may enable a person to qualify as a surviving spouse.

1965 (1st sess.), c. 24, s. 105; 1972, c. 53, s. 33; 1977, c. 24, s. 2; 1985, c. 4, s. 4; 1993, c. 15, s. 16; 1999, c. 14, s. 16; 2002, c. 6, s. 156; 2008, c. 21, s. 36.

91.1. Notwithstanding the first paragraph of section 91, the person who, on the day of the death of the contributor, is married to the contributor but is separated from bed and board as a result of a judgment which took effect in their regard before 1 July 1989, qualifies as a surviving spouse provided that no new judgment of separation from bed and board took effect in their regard after 30 June 1989, except if another person of the opposite or the same sex has been living in a *de facto* union with the contributor for at least three years.

In addition, the person who, on the day of the death of the contributor, is married to the contributor but is separated from bed and board as a result of a judgment having taken effect between 30 June 1989 and 1 January 1994 may be considered to be the contributor's surviving spouse where

(a) no partition of earnings was effected following the judgment;

(b) no new judgment of separation from bed and board took effect in their respect after 31 December 1993;

(c) no person meets the conditions set out in subparagraph *b* of the first paragraph of section 91.

1985, c. 4, s. 5; 1993, c. 15, s. 16; 1997, c. 73, s. 19; 1999, c. 14, s. 17.

91.2. A person may qualify as a surviving spouse if, on or after 2 March 2002, the person makes an application for a surviving spouse's pension following the death of a same-sex contributor that occurred between 4 April 1985 and 16 June 1999 whether or not such an application was made before 2 March 2002 and even where such pension was refused on the sole ground that the person was of the same sex as the contributor.

If the payment is authorized, the pension is payable from the twelfth month preceding the month following the month the application made on or after 2 March 2002 was received.

2002, c. 52, s. 3.

92. (*Repealed*).

1965 (1st sess.), c. 24, s. 106; 1993, c. 15, s. 17.

93. (*Repealed*).

1965 (1st sess.), c. 24, s. 107; 1972, c. 53, s. 34; 1977, c. 24, s. 3; 1993, c. 15, s. 17.

Presumed Death

94. (*Repealed*).

1965 (1st sess.), c. 24, s. 108; 1974, c. 16, s. 15; 1997, c. 73, s. 20.

Disability

95. A person shall be considered to be disabled only if Retraite Québec declares him to be suffering from a severe and prolonged mental or physical disability.

A disability is severe only if by reason thereof the person is incapable regularly of pursuing any substantially gainful occupation.

In addition, in the case of a person 60 years of age or over, a disability is severe if by reason thereof the person is incapable regularly of carrying on the usual gainful occupation he holds at the time he ceases to work owing to his disability.

A disability is prolonged only if it is likely to result in death or to be of indefinite duration.

Retraite Québec shall periodically publish its directives on medical disability evaluation.

1965 (1st sess.), c. 24, s. 109; 1983, c. 12, s. 5; 1993, c. 15, s. 18; 2002, c. 52, s. 4; 2015, c. 20, s. 61.

95.1. For his disability to be established, a person must produce the history of his illness, the documents and medical reports pertaining to his state of health and any information or document determined by regulation or deemed useful by Retraite Québec. When the third paragraph of section 95 may apply, the person must also produce his work history.

The person must also submit to any medical examination required by Retraite Québec, by the physician it designates.

1993, c. 15, s. 19; 2008, c. 21, s. 37; 2015, c. 20, s. 61.

95.2. A person declared disabled must submit to any medical examination that Retraite Québec may require, by the physician it designates and on the date or within the time it fixes.

A person who, without a reason considered valid by Retraite Québec, does not submit to such an examination, is presumed to have ceased to be disabled from the date on which he failed to submit to the examination.

1993, c. 15, s. 19; 2015, c. 20, s. 61.

95.3. If, for a reason considered valid by Retraite Québec, a person required to submit to a medical examination objects to its being carried out by the physician initially designated by Retraite Québec, Retraite Québec must designate another physician.

1993, c. 15, s. 19; 2015, c. 20, s. 61.

95.4. Retraite Québec is not required to assess the disability of a person to whom an indemnity referred to in section 96.1 is payable or of a person who does not meet the conditions provided for in sections 106 and 106.1 as regards contributions to qualify for a disability pension.

1997, c. 73, s. 21; 2015, c. 20, s. 61.

96. Retraite Québec shall, according to the proof presented, fix the date on which a person became disabled or ceased to be disabled.

However, the day on which a person's disability begins may not, for the purposes of the disability pension or of the additional amount for disability after retirement, be fixed at a time earlier than the latest of the following dates:

- (a) the first day of the twelfth month preceding the date on which the application for a benefit was made;
- (b) *(subparagraph repealed)*;
- (c) the date of the contributor's sixtieth birthday if he is declared disabled pursuant to the third paragraph of section 95;
- (d) *(subparagraph repealed)*;
- (e) the date of the application for partition provided for in section 102.5 or 102.10.7, if the contributor is qualified pursuant to section 106 or 106.1, only by reason of unadjusted pensionable earnings that have been allotted to him.

The beneficiary of a disability pension or of an additional amount for disability after retirement is deemed to be capable regularly of carrying on substantially gainful occupation and, consequently, to have ceased to be disabled upon having carried on such an occupation for three months.

1965 (1st sess.), c. 24, s. 110; 1974, c. 16, s. 16; 1983, c. 12, s. 6; 1985, c. 4, s. 6; 1989, c. 55, s. 36; 1993, c. 15, s. 20; 1997, c. 73, s. 22; 2011, c. 36, s. 4; 2015, c. 20, s. 61.

Indemnity

1985, c. 6, s. 513.

96.1. The expression “replacement indemnity” means the income replacement indemnity unreduced and payable under the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

1985, c. 6, s. 513.

96.2. The expression “month of indemnity” means any calendar month for all of which a replacement indemnity is paid to a contributor.

However, the months prior to 1 January 1986 are not considered to be months of indemnity.

1985, c. 6, s. 513; 1993, c. 15, s. 21.

96.3. A period of indemnity is a series of at least 24 consecutive months of indemnity. Such a period may nevertheless be less than 24 months where the contributor, being the beneficiary of the income replacement indemnity, reaches 65 years of age or dies, in which case his period of indemnity terminates at the end of the month preceding his sixty-fifth birthday or at the end of the month of his death.

However, the replacement indemnity which becomes payable to a person not more than 90 days after an initial indemnity ceased to be payable to him is deemed to be a continuation of that initial indemnity, provided it is payable to the person by reason of a recurrence, relapse or aggravation related to the initial employment injury and on the condition that the cessation of payment of the initial indemnity occurred after 31 December 1993. The period between cessation of the right to the initial indemnity and the time at which the second indemnity becomes payable shall not have the effect of interrupting the consecutive nature of the months of indemnity.

For the purposes of sections 101 and 116.3, the months included in the first 24 months of the combined periods of indemnity of the contributor do not form part of such a period if they are prior to 1 January 1994.

1985, c. 6, s. 513; 1993, c. 15, s. 22; 1997, c. 73, s. 23.

96.4. *(Replaced).*

1985, c. 6, s. 513; 1993, c. 15, s. 22.

Basic Number of Contributory Months

97. *(Repealed).*

1965 (1st sess.), c. 24, s. 111; 1993, c. 15, s. 23; 1997, c. 73, s. 24.

Unadjusted Pensionable Earnings and reconciliation of data with respect to self-employed earnings

98. The unadjusted pensionable earnings of a contributor for a year are an amount equal to the least of the three following amounts:

(a) the aggregate of

(1) his pensionable salary and wages;

(2) his pensionable earnings from self-employment, in the case of a worker who is not exempt under section 54; and

(3) his pensionable earnings as a family-type resource or an intermediate resource;

(b) the aggregate of the three following amounts:

(1) the aggregate of his salary and wages on which a contribution has been made and the amount obtained by dividing his contribution in respect of his self-employed earnings and earnings as a family-type resource or an intermediate resource by the rate of contribution for the year,

(2) the aggregate, determined in prescribed manner, of his salary and wages on which a contribution has been made under a similar plan and the amount obtained by dividing his contribution under such plan in respect of his self-employed earnings by the rate of contribution for the year for a self-employed worker determined under such plan, and,

(3) the contributor's personal exemption for the year, which is equal, for a year subsequent to 1997 but prior to 2012 in which the contributory period of the contributor ends within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, to the basic exemption reduced proportionately to the number of months in the year preceding, as the case may be, the month in which a retirement pension becomes payable to the contributor or preceding the month of the contributor's seventieth birthday;

(c) his maximum pensionable earnings for the year, which are equal, for a year subsequent to 1997 but prior to 2012 in which the contributory period of the contributor ends within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, to the maximum pensionable earnings of the year reduced proportionately to the number of months in the year preceding, as the case may be, the month in which a retirement pension becomes payable to the contributor or preceding the month of the contributor's seventieth birthday.

Nevertheless, if, for a year, the amount of his unadjusted pensionable earnings does not exceed his personal exemption such amount is deemed to be nil.

Where, for a year subsequent to 1997 but prior to 2012 in which the contributory period of the contributor ends within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, the amounts calculated under subparagraphs *a* and *b* of the first paragraph exceed the amount established under subparagraph *c* of that paragraph, the least of the following amounts shall be added to the total unadjusted pensionable earnings of the contributor for the year:

(a) the difference between the amounts calculated in subparagraphs *a* and *c* of the first paragraph;

(b) the total of the following amounts:

(1) the difference between the amounts calculated under subparagraphs *b* and *c* of the first paragraph;

(2) the basic exemption reduced by the amount established under subparagraph 3 of subparagraph *b* of the first paragraph;

(c) the maximum pensionable earnings for the year reduced by the amount established under subparagraph *c* of the first paragraph.

However, where, for a year, the amount calculated in accordance with the third paragraph does not exceed the amount established under subparagraph 2 of subparagraph *b* of that paragraph, the amount added to the total unadjusted pensionable earnings of the contributor for the year is deemed to be nil.

1965 (1st sess.), c. 24, s. 112; 1972, c. 53, s. 35; 1986, c. 59, s. 7; 1997, c. 73, s. 25; 2009, c. 24, s. 108; 2011, c. 34, s. 136.

99. The contribution paid for a year shall be deemed to have been made for all months in the year and the unadjusted pensionable earnings for each month are calculated by dividing the unadjusted pensionable earnings for the year by 12.

Nevertheless, for a year in which the contributor reaches 18 years of age or in which a disability pension ceases to be payable to him under this Act or under a similar plan, the contribution shall be deemed to have been made for earnings for the months following the day preceding his eighteenth birthday or the day on which such pension ceased to be payable.

For a year in which one of the events mentioned in subparagraphs *a* to *d* of this paragraph occurs, the contribution of a contributor shall be deemed to have been made for earnings relating to the months in the year which, as the case may be, are prior to

(*a*) the first month which, by reason of a disability of the contributor, is excluded from his contributory period under subparagraph *a* of the second paragraph of section 101;

(*b*) the month in which a retirement pension becomes payable to him under this Act or under a similar plan, unless that month is subsequent to 2011, in which case no adjustment is made;

(*c*) the month of his seventieth birthday, unless that month is subsequent to 2011, in which case no adjustment is made;

(*d*) the month following his death.

In the cases contemplated in the two preceding paragraphs, the unadjusted pensionable earnings for each month shall be calculated by dividing the unadjusted pensionable earnings for the year by the number of months for which the contribution is deemed to have been made.

For a year subsequent to 1997 but prior to 2012, the allocation of the contribution, in the cases referred to in subparagraphs *b* and *c* of the third paragraph, applies only where the event concerned marks the end of the contributor's contributory period within the meaning of section 101. In that case, the contribution is deemed to be paid for the contributor's unadjusted pensionable earnings relating to months prior to the event concerned up to the amount of the Maximum Pensionable Earnings for the year, adjusted in proportion to the number of months in the year that are prior to the event concerned. The contributor's unadjusted pensionable earnings which exceed that maximum amount are, in such a case, deemed to relate to the other months of the year.

Where no contribution has been made for a year, the amount of the pensionable earnings for which a contribution is deemed to have been made for each month in that year is deemed to be nil.

For the purposes of this Title, where, for a year, the unadjusted pensionable earnings of a contributor exceed his personal exemption, he is deemed to have made a contribution for that year; where his unadjusted pensionable earnings do not exceed his personal exemption, he is deemed to have made no contribution.

A contribution deemed to have been made for a year within the meaning of the preceding paragraph is deemed to have been made for earnings for any month for which a contribution is deemed to have been made according to the first three paragraphs.

1965 (1st sess.), c. 24, s. 113; 1974, c. 16, s. 17; 1993, c. 15, s. 24; 1997, c. 73, s. 26; 2011, c. 34, s. 137.

99.1. (*Repealed*).

1985, c. 6, s. 514; 1993, c. 15, s. 25.

Pensionable Earnings for a Month

100. (*Repealed*).

1965 (1st sess.), c. 24, s. 114; 1997, c. 73, s. 27.

Contributory Period

101. The contributory period of a person begins on his eighteenth birthday, or on 1 January 1966 if he reached 18 years of age before that date. It terminates at the end of the earliest of the following months:

- (a) the month preceding the month in which a retirement pension becomes payable to him under this Act or under a similar plan;
- (b) the month preceding his seventieth birthday;
- (c) the month of his death.

The contributory period does not include any month

(a) for which a disability pension is payable to the contributor under this Act or under a similar plan, or if the date of disability fixed in his respect under section 96 or under a similar plan is later than 30 June 1993, any month which falls between the month in which he became disabled and the first month for which the pension is payable to him;

(b) included in a period of indemnity of the contributor, if the same month is included in a year for which his unadjusted pensionable earnings do not exceed his personal exemption;

(c) for which the contributor receives family benefits, if the same month is included in a year for which his unadjusted pensionable earnings do not exceed his personal exemption.

1965 (1st sess.), c. 24, s. 115; 1977, c. 24, s. 4; 1983, c. 12, s. 7; 1985, c. 4, s. 7; 1985, c. 6, s. 515; 1993, c. 15, s. 26; 1997, c. 57, s. 45.

Total Pensionable Earnings

102. *(Repealed).*

1965 (1st sess.), c. 24, s. 116; 1997, c. 73, s. 28.

DIVISION I.1

PARTITION OF UNADJUSTED PENSIONABLE EARNINGS

1997, c. 73, s. 29.

§ 1. — *Partition of earnings for the period of marriage or civil union*

1997, c. 73, s. 29; 2002, c. 6, s. 157.

102.1. The unadjusted pensionable earnings of two former spouses, rectified, where necessary, in the proportion indicated in section 180, shall be partitioned between them, in case of separation from bed and board, divorce or nullity of marriage, or in the case of the dissolution otherwise than by death or the annulment of a civil union, to the extent and in the manner provided by this subdivision.

There shall be no partition, however, where the court indicates, in the judgment giving rise to partition or in a subsequent judgment, that the former spouses have transferred to each other any rights that they might derive from the partition of their earnings or that such earnings are not partitioned, where the notarized transaction settling the consequences of the dissolution of the civil union contains such provisions or where the former spouse who would have benefited from such a partition has renounced it.

The indication of the court or the notarized transaction and the renunciation referred to in the second paragraph shall have effect only if they clearly express the intention that there be no partition of earnings registered pursuant to this Act, by the use of the following or equivalent terms: “There shall be no partition of earnings registered pursuant to the Act respecting the Québec Pension Plan”.

Where partition of earnings is renounced, the court or, if renunciation is effected by notarial act, the notary shall ascertain that the consent of the renouncing spouses is given in a free and enlightened manner.

1977, c. 24, s. 5; 1989, c. 55, s. 37; 1993, c. 15, s. 27; 1996, c. 15, s. 1; 1997, c. 73, s. 30; 2002, c. 6, s. 158.

102.2. For the purposes of partition of the unadjusted pensionable earnings, the expression “former spouses” means, as the case may be,

(a) two persons whose marriage has been dissolved by divorce or declared null;

(b) two married persons separated from bed and board,

(c) two persons whose civil union has been declared null by a judgment or has been dissolved by a judgment or a notarized joint declaration.

1977, c. 24, s. 5; 1989, c. 55, s. 37; 2002, c. 6, s. 159.

102.3. The partition provided for in section 102.1 consists in the division into equal portions between the former spouses of the sum of their unadjusted pensionable earnings for each month comprised in the period extending from the beginning of the year of their marriage or civil union to the end of the year preceding, in the case of a marriage, the date proceedings for divorce, annulment of marriage or separation from bed and board are instituted or, in the case of a civil union, the date proceedings for the dissolution or annulment of the civil union are instituted or the date a joint declaration dissolving the civil union is executed before a notary. However, if proceedings are instituted before 1 January 2009 or the joint declaration is notarized before that date, the period of partition ends at the end of the year preceding the date of taking effect of the divorce, annulment of the marriage or separation from bed and board or the dissolution or annulment of their civil union.

However, the period of partition may terminate at the end of the year preceding the year which includes the date on which the spouses ceased to live together if the court, in the judgment giving rise to partition or in a subsequent judgment, or the notarized transaction indicates, either that the value of the family patrimony must be established as it stood on the date on which the spouses ceased to live together or that the end of the period of partition of earnings must be established in relation to that date.

1977, c. 24, s. 5; 1989, c. 55, s. 37; 1993, c. 15, s. 28; 1996, c. 15, s. 2; 2002, c. 6, s. 160; 2008, c. 21, s. 38.

102.3.1. Upon the introduction of an application for separation from bed and board, divorce or annulment of marriage or the dissolution or annulment of a civil union or a later application concerning partition of earnings, the spouse or former spouse of a contributor may, upon application, obtain a statement of the unadjusted pensionable earnings shown to the account of such contributor in the Record of Contributors for the period of the marriage or civil union.

1989, c. 55, s. 37; 1993, c. 15, s. 29; 2002, c. 6, s. 161.

102.4. Partition shall not be effected in respect of the following months:

(a) months preceding the eighteenth birthday of one of the former spouses;

(b) the month of the seventieth birthday of one of the former spouses and months subsequent thereto;

(c) months for which a retirement pension is payable to one of the former spouses pursuant to this Act or a similar plan;

(c.1) months which, by reason of a disability, are excluded from the contributory period of either of the former spouses under subparagraph *a* of the second paragraph of section 101;

(d) *(subparagraph repealed)*;

(e) months included in a year during which the sum of the unadjusted pensionable earnings of the former spouses, for the year computed in accordance with this Act or a similar plan, does not exceed twice the basic exemption for the year.

In addition, where, for a particular month, one of the spouses has paid a contribution to a similar plan, partition shall not be effected unless, in respect of that month, partition is effected pursuant to that similar plan.

1977, c. 24, s. 5; 1985, c. 6, s. 516; 1989, c. 55, s. 37; 1993, c. 15, s. 30.

102.4.1. If benefits are payable to or in respect of at least one of the former spouses, and Retraite Québec establishes that neither former spouse would benefit from the partition, it does not effect the partition or, on application by a former spouse within the time set by regulation, it annuls a partition already effected.

Retraite Québec informs each of the former spouses in writing if it knows their addresses.

1996, c. 15, s. 3; 2008, c. 21, s. 39; 2015, c. 20, s. 61.

102.5. An application for partition is presumed to be made on the day that the judgment of divorce, annulment of marriage or separation from bed and board or the judgment of dissolution or annulment of the civil union or notarized joint declaration dissolving the civil union and the prescribed information are received at an office of Retraite Québec.

Where the judgment or the notarized declaration is from outside Québec, the application is presumed to be made on the day that the form required by Retraite Québec, filled out and accompanied with the prescribed documents, is received at one of the offices of Retraite Québec.

Notwithstanding the foregoing, no application is presumed to be made before the taking effect of such a judgment or declaration.

1977, c. 24, s. 5; 1989, c. 55, s. 37; 1997, c. 73, s. 31; 2002, c. 6, s. 162; 2008, c. 21, s. 40; 2015, c. 20, s. 61.

102.6. An application for partition resulting from a judgment or a notarized declaration from outside Québec may be made by the legal representatives.

The application may also be made by the heir or the orphan of a former spouse if this former spouse died without making such an application.

1977, c. 24, s. 5; 1985, c. 4, s. 8; 1989, c. 55, s. 37; 1997, c. 73, s. 32; 2002, c. 6, s. 163.

102.7. Every person who makes an application for partition as representative, heir or orphan of a former spouse must furnish Retraite Québec with the document establishing his title.

1977, c. 24, s. 5; 1979, c. 54, s. 1; 1989, c. 55, s. 37; 1997, c. 73, s. 33; 2008, c. 21, s. 40; 2015, c. 20, s. 61.

102.7.1. Upon proceeding to effect the partition, Retraite Québec shall give written notice thereof to each of the former spouses or applicants if their addresses are known, providing each with a statement, for the period of partition, of the unadjusted pensionable earnings shown to the account of the former spouses before and after partition.

A spouse or an applicant may apply for a review of the decision of Retraite Québec within the time prescribed in section 186.

1989, c. 55, s. 37; 1993, c. 15, s. 31; 2008, c. 21, s. 40; 2015, c. 20, s. 61.

102.8. In the case of a judgment or a notarized declaration from outside Québec, a former spouse who applied for partition may withdraw the application within 90 days from receipt of the notice mentioned in section 102.7.1.

1977, c. 24, s. 5; 1989, c. 55, s. 37; 2002, c. 6, s. 164.

102.8.1. There can be no second partition of the unadjusted pensionable earnings showing to the account of a contributor for a month to the benefit of a former spouse who has already benefited from an earlier partition of his earnings for that month.

1989, c. 55, s. 37.

102.8.2. The question of the period subject to partition or whether or not to partition earnings may not be raised more than three years after the judgment giving rise to partition becomes effective, unless the court considers that circumstances justify it.

2008, c. 21, s. 41.

102.9. The amount of a benefit in payment shall be recomputed from the partition to take such partition into account.

However, partition effected under this Act or under a similar plan shall in no case affect the amount of benefits paid in respect of a month prior to such partition.

1977, c. 24, s. 5.

102.10. Partition effected in conformity with sections 102.1 to 102.9 is deemed to have been effected on the first day of the month following that in which the application for partition was received.

1977, c. 24, s. 5.

102.10.1. Sections 102.1 to 102.8.1 apply only, as regards former married spouses or spouses legally separated from bed and board, to a partition resulting from divorce, annulment of marriage or separation from bed and board pursuant to a judgment taking effect on a date subsequent to 30 June 1989.

1989, c. 55, s. 38; 2002, c. 6, s. 165.

102.10.2. Spouses in respect of whom the provisions of the Civil Code pertaining to family patrimony do not apply owing to the fact that

(1) before 1 January 1991, they expressed their wish to not be subject thereto in whole or in part,

(2) before 15 May 1989, they had ceased to live together and had settled the consequences of their separation by means of a written agreement or otherwise, or

(3) their application for separation from bed and board, divorce or annulment of marriage had been introduced before 15 May 1989

are not deprived of the right to a partition of earnings under this Act.

1996, c. 15, s. 4.



See 1996, c. 15, s. 7 and 1989, c. 55, s. 42.

§ 2. — *Partition of earnings for the periods of de facto union*

1997, c. 73, s. 35.

102.10.3. Entitlement to the partition of the unadjusted pensionable earnings registered during a period of de facto union, rectified, if necessary, in the proportion indicated in section 180, applies, to the extent and in the manner provided for in this subdivision, in respect of the following persons:

(a) former *de facto* spouses of opposite sex or the same sex who have ceased to live in a *de facto* union for at least 12 months or such spouses one of whom died in the 12-month period after they ceased to live in a *de facto* union if, at the time they ceased to live in a *de facto* union, they had been living in a *de facto* union for at least three years or, in the cases mentioned in subparagraph *b* of the first paragraph of section 91, for at least one year and neither of them was married to or in a civil union with another person;

(b) former spouses or spouses legally separated from bed and board who lived in a *de facto* union before their marriage; the latter spouses are, with respect to the period of *de facto* union, considered to be former *de facto* spouses from the date of effect of the judgment of divorce, annulment of marriage or separation from bed and board; or

(c) former civil union spouses who lived in a *de facto* union before their civil union; the latter spouses are, with respect to the period of *de facto* union, considered to be *de facto* spouses from the date of effect of the dissolution, by way of a judgment or of a notarized joint declaration, or the annulment of their civil union.

1997, c. 73, s. 35; 1999, c. 14, s. 18; 2002, c. 6, s. 166.

102.10.4. The application for partition must be made within three years after the expiry of the 12-month period provided for in section 102.10.3 or, as the case may be, within three years after the date of effect of the divorce, annulment of marriage, separation from bed and board or dissolution or annulment of the civil union. Where one of the former *de facto* spouses dies within the aforementioned 12-month period, the three-year time limit runs from the date of the death.

The application must be made jointly or, where an agreement in writing relating to the partition of earnings has been reached between them, by only one of the *de facto* spouses.

1997, c. 73, s. 35; 2002, c. 6, s. 167.

102.10.5. The partition consists in the division in equal portions between the former *de facto* spouses of the sum of their unadjusted pensionable earnings for each month included in the period between the beginning of the year in which they began to live in a *de facto* union until the end of the year preceding, as the case may be, the date on which they ceased to live in a *de facto* union or the date of their marriage or civil union.

There shall be no partition for the following months:

(a) the months referred to in section 102.4;

(b) the months included in a period during which either of the former *de facto* spouses was married to or in a civil union with another person, except the months included in the year of the effective date of the judgment granting the divorce or the annulment of marriage or in the year of the effective date of dissolution, by judgment or by joint declaration executed before a notary, or annulment of the civil union;

(c) the months during which the former *de facto* spouses are deemed, pursuant to the regulations, not to have lived in a *de facto* union.

1997, c. 73, s. 35; 2002, c. 6, s. 168; 2008, c. 21, s. 42.

102.10.6. A former *de facto* spouse may, upon filing an agreement on the partition of earnings, obtain a statement of the unadjusted pensionable earnings entered to the account of the other former spouse in the Record of Contributors for the period of their *de facto* union.

1997, c. 73, s. 35.

102.10.7. An application for partition is presumed to have been made on the date it is received by Retraite Québec with the prescribed documents and information and, where applicable, with the agreement on the partition of earnings. An application may, in no case, be presumed to have been made before the date on which the three-year time limit provided for in section 102.10.4 in respect of an application for partition begins to run.

1997, c. 73, s. 35; 2015, c. 20, s. 61.

102.10.8. The application for partition may be withdrawn on joint application made within 90 days after the date on which Retraite Québec, in accordance with section 102.7.1, gives notice of the partition.

1997, c. 73, s. 35; 2015, c. 20, s. 61.

102.10.9. Sections 102.4.1, 102.7.1, 102.8.1, 102.9 and 102.10, adapted as required, apply to a partition referred to in this subdivision.

1997, c. 73, s. 35.

102.10.10. The provisions of this subdivision do not apply if the cessation of the *de facto* union is prior to 1 July 1999 or, in the case of partition for a period of *de facto* union prior to the marriage, if the judgment of separation from bed and board, divorce or annulment of marriage became effective before that date.

1997, c. 73, s. 35.

102.11. (*Replaced*).

1977, c. 24, s. 5; 1993, c. 15, s. 32.

102.12. (*Replaced*).

1977, c. 24, s. 5; 1993, c. 15, s. 32.

103. (*Repealed*).

1965 (1st sess.), c. 24, s. 117; 1983, c. 12, s. 8; 1993, c. 15, s. 32; 1997, c. 57, s. 46; 1997, c. 73, s. 36.

104. (*Repealed*).

1965 (1st sess.), c. 24, s. 118; 1983, c. 12, s. 9; 1993, c. 15, s. 32; 1997, c. 73, s. 36.

DIVISION II

QUALIFICATIONS FOR BENEFIT

105. Retraite Québec shall, subject to the rules laid down in this Act, pay the following pensions and benefits:

(a) a retirement pension to a qualified contributor and an additional amount for disability after retirement to the beneficiary of a retirement pension who becomes a qualified disabled contributor;

(b) a disability pension to a qualified disabled contributor;

(c) *a death benefit* to the person to whom it is payable pursuant to section 168;

(d) *a surviving spouse's pension* to the surviving spouse of a qualified contributor;

(e) *a disabled contributor's child's pension* to each child of a qualified disabled contributor if no retirement pension is payable to him under this Act or under a similar plan;

(f) *an orphan's pension* to each orphan of a deceased qualified contributor.

1965 (1st sess.), c. 24, s. 119; 1974, c. 16, s. 18; 1977, c. 24, s. 6; 1983, c. 12, s. 10; 1993, c. 15, s. 33; 2011, c. 36, s. 5; 2015, c. 20, s. 61.

105.0.1. A contributor is qualified for an additional amount for disability after retirement only if

(1) he is the beneficiary of the retirement pension;

(2) the time granted to cancel his application for a retirement pension has expired;

(3) he is considered disabled under the second paragraph of section 95; and

(4) he paid contributions for at least four of the last six years wholly or partly included in his contributory period.

For the purposes of this section, the contributory period of the contributor ends at the end of the month during which the contributor became disabled. However, no month included between the month prior to the beginning of the retirement pension and the month following the month in which the contributor became disabled may be excluded under the second paragraph of section 101.

2011, c. 36, s. 6.

105.1. Notwithstanding paragraph *b* of section 105, a disability pension shall be payable to a contributor for a disability resulting from an accident within the meaning of the Automobile Insurance Act (chapter A-25) only if the amount of income replacement indemnity to which the contributor is entitled under that Act is less than the amount of disability pension that would otherwise be payable to him. The amount of the pension shall, in such a case, correspond to the difference between the amount of disability pension otherwise payable and the amount of the income replacement indemnity; the pension shall be paid to the contributor through the Société de l'assurance automobile du Québec.

Even if the contributor's disability pension is reduced or no pension is payable to him, the other provisions of this Act remain applicable in respect of the contributor as if the pension to which he would have otherwise been entitled were payable to him, in particular the provisions relating to the adjustment of the contributory period, partition of the unadjusted pensionable earnings and entitlement to, and computation of, the other benefits.

1989, c. 15, s. 18; 1990, c. 19, s. 11; 1995, c. 55, s. 1.

105.2. Notwithstanding paragraph *b* of section 105, no contributor qualifies for a disability pension with respect to a month for which a replacement indemnity within the meaning of section 96.1 is payable to him. Exclusion from entitlement to a disability pension does not apply, however, if the indemnity is payable to a contributor for less than 16 days in the month, unless that month is the month preceding the month of the contributor's sixty-fifth birthday or the month of the contributor's death.

If a contributor is no longer entitled to such an indemnity, Retraite Québec may, despite the exclusion from entitlement to a disability pension and subject to section 96, consider that the contributor is disabled from a date prior to the termination of the indemnity.

1993, c. 15, s. 34; 1997, c. 73, s. 37; 2008, c. 21, s. 43; 2015, c. 20, s. 61.

105.3. If an indemnity referred to in section 105.1 or 105.2 is reduced or cancelled and, under section 363 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or section 83.51 or 83.52 of the Automobile Insurance Act (chapter A-25), the benefits already paid to the contributor are not recoverable, sections 105.1 and 105.2 apply as though the indemnity had not been reduced or cancelled.

2008, c. 21, s. 44.

106. A contributor is qualified for a disability pension only if he is under 65 years of age, is disabled and has paid contributions for one of the following groups of years:

(a) two of the last three years wholly or partly included in his contributory period, or two years if his contributory period comprises only two years;

(b) five of the last 10 years wholly or partly included in his contributory period;

(c) half of the total number of years wholly or partly included in his contributory period, but not less than two years.

However, a contributor 60 years of age or over referred to in the third paragraph of section 95 qualifies for a disability pension only if he paid contributions for at least four of the last six years wholly or partly included in his contributory period.

For the purposes of this section, the contributory period of the contributor terminates at the end of the month in which he became disabled.

1965 (1st sess.), c. 24, s. 120; 1974, c. 16, s. 19; 1993, c. 15, s. 35; 1997, c. 73, s. 38; 2011, c. 36, s. 7.

106.1. A disabled contributor 60 years of age or over but under 65 years of age who, by reason of his disability and before 1 July 1993, ceased to pursue the substantially gainful occupation he held or became, before that date, incapable regularly of carrying on any substantially gainful occupation is entitled to a disability pension if he has paid contributions for one-third of the total number of years wholly or partly included in his contributory period but for at least five years, or for at least 10 years.

1983, c. 12, s. 11; 1993, c. 15, s. 36; 1997, c. 73, s. 39.

106.2. No person is qualified for a disability pension when a retirement pension is payable to him under this Act or under a similar plan.

1983, c. 12, s. 11.

106.3. A contributor is qualified for a retirement pension from the age of 60.

However, no contributor qualifies for a retirement pension before the age of 65 if an indemnity referred to in section 105.1 or 105.2 is payable to the contributor, unless the retirement pension has become payable to the contributor before that indemnity. Exclusion from entitlement to a retirement pension for the beneficiary of an indemnity referred to in section 105.1 applies only if the contributor otherwise qualifies for a disability pension.

1993, c. 15, s. 37; 1997, c. 73, s. 40; 2011, c. 36, s. 8.

107. For the purposes of death benefits, surviving spouse's pensions or orphan's pensions, a contributor is not qualified unless he has made contributions for at least one-third of the total number of years included either wholly or partly within his contributory period, and, in any case, for at least three years.

A contributor is also qualified for such purposes, if he has made contributions for at least 10 years.

However, in the case of a death subsequent to 31 December 2012, the contributor may be considered qualified if

(1) he was entitled, during his contributory period, to a tax credit for a severe and prolonged impairment in mental or physical functions under section 752.0.14 of the Taxation Act (chapter I-3), or to a tax credit or deduction of a similar nature;

(2) he made contributions for at least one fourth of the total number of years wholly or partly included in his contributory period, but for at least three years; and

(3) no retirement pension or disability pension was payable to him under this Act or under a similar plan.

For the purposes of death benefits, a contributor who dies after 31 December 2012 and who has not paid contributions for the number of years required may nevertheless be considered qualified if

(1) he paid at least \$500 in contributions; and

(2) no retirement pension or disability pension was payable to him under this Act or under a similar plan.

1965 (1st sess.), c. 24, s. 121; 1974, c. 16, s. 20; 2011, c. 36, s. 9.

107.0.1. Where a contributor who dies after 31 December 2012 has not paid contributions for the number of years required to qualify for survivors' benefits under the first and second paragraphs of section 107, the contributions paid for a year subsequent to 1997 and to the end of the contributory period, within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, may, for qualification purposes, be substituted, after the second paragraph of section 101 is applied, for the years included in the contributory period for which no contributions were paid. In such a case, the contributor may be considered to have paid contributions for the number of years required if he meets the conditions set out in the first and second paragraphs of section 107.

2011, c. 36, s. 10.

107.1. Where a contributor who has received family benefits has not paid contributions for the number of years required to qualify for a disability pension under the first paragraph of section 106 or section 106.1 or for the survivors' benefits under the first or second paragraph of section 107, the contributor may be considered to have paid contributions for the number of years required by those provisions if

(1) at least one year remains partially included in the contributor's contributory period after excluding, within the meaning of subparagraph *c* of the second paragraph of section 101, the months for which the contributor received family benefits;

(2) contributions have been paid for the following number of months:

(a) one-half of the total number of months included in the contributor's contributory period, but not less than 24 months, with respect to the pension referred to in section 106;

(b) one-third of the total number of months included in the contributor's contributory period, but not less than 60 months, with respect to the pension referred to in section 106.1;

(c) one-third of the total number of months included in the contributor's contributory period, but not less than 36 months, with respect to the benefits referred to in section 107.

1997, c. 73, s. 41; 2011, c. 36, s. 11.

108. Only one surviving spouse's pension and one death benefit may be paid under this Act in respect of a deceased contributor.

1965 (1st sess.), c. 24, s. 122; 1974, c. 16, s. 20; 1983, c. 12, s. 12; 1993, c. 15, s. 38.

108.1. Where a surviving spouse's pension is payable to a person under this Act or under a similar plan, no other surviving spouse's pension is payable to him under this Act.

1983, c. 12, s. 12.

108.2. A person who would but for section 108.1 be entitled to more than one surviving spouse's pension under this Act may, upon application therefor, receive the greater of such pensions.

1983, c. 12, s. 12.

108.3. Notwithstanding any contrary decision, a person who, on or before 31 December 1983, ceased to be entitled to a surviving spouse's pension by reason of remarriage is entitled to the surviving spouse's pension for any month subsequent to that date during which the requirements for obtaining the pension would have been met had it not been for the remarriage.

1983, c. 12, s. 12; 1989, c. 42, s. 1.

108.4. The monthly amount of the pension to which a person is entitled under section 108.3 is calculated as though the person had not ceased to be entitled to the pension.

1983, c. 12, s. 12; 1989, c. 42, s. 1.

109. (*Replaced*).

1965 (1st sess.), c. 24, s. 123; 1974, c. 16, s. 20; 1983, c. 12, s. 12.

110. (*Replaced*).

1965 (1st sess.), c. 24, s. 124; 1974, c. 16, s. 20; 1983, c. 12, s. 12.

111. (*Replaced*).

1965 (1st sess.), c. 24, s. 125; 1974, c. 16, s. 20; 1983, c. 12, s. 12.

112. (*Replaced*).

1965 (1st sess.), c. 24, s. 126; 1974, c. 16, s. 20; 1983, c. 12, s. 12.

113. (*Replaced*).

1965 (1st sess.), c. 24, s. 127; 1974, c. 16, s. 20; 1983, c. 12, s. 12.

114. When a contributor dies within one year after his or her marriage or civil union, no surviving spouse's pension is payable to his or her spouse unless Retraite Québec is satisfied that, at the time of his or her marriage or civil union, the contributor's condition of health was such as to justify a life expectancy of at least one year or that, at the time of his or her marriage or civil union, he or she had been living in a *de facto* union with his or her spouse for a period which, added to the period of their marriage or civil union, would enable the spouse to qualify under subparagraph *b* of the first paragraph of section 91.

1965 (1st sess.), c. 24, s. 128; 1974, c. 16, s. 20; 1993, c. 15, s. 39; 2002, c. 6, s. 169; 2015, c. 20, s. 61.

115. (*Repealed*).

1974, c. 16, s. 21; 1983, c. 12, s. 13; 1993, c. 15, s. 40.

DIVISION III

CALCULATION OF BENEFITS

Basic Amount

116. The basic amount of a benefit is the amount calculated according to this division, without regard to the annual adjustment provided in section 119.

1965 (1st sess.), c. 24, s. 129.

Pensionable Earnings for One Month

1997, c. 73, s. 42.

116.1. For the calculation of a benefit, the pensionable earnings of a contributor for each month are his unadjusted pensionable earnings for that month multiplied by the ratio between the average Maximum Pensionable Earnings relating to the year for which the average monthly pensionable earnings of the contributor are established and the Maximum Pensionable Earnings for the year that includes that month.

The average Maximum Pensionable Earnings relating to a year is equal

(a) if the year concerned is prior to 1998, to the average Maximum Pensionable Earnings for that year and the two preceding years, except that, for the year 1967, only one preceding year is considered,

(b) if the year concerned is the year 1998, to the average Maximum Pensionable Earnings for that year and the three preceding years, except in the case of the calculation of a retirement pension or a disability pension payable from a date prior to 1 July 1998 or a surviving spouse's pension payable in respect of a death occurring before 1 July 1998, in which cases only two preceding years shall be considered;

(c) if the year concerned is subsequent to 1998, to the average Maximum Pensionable Earnings for that year and the four preceding years.

However, if the contributor is 65 years of age or over on 1 January 1998, the average Maximum Pensionable Earnings shall be calculated in accordance with subparagraph *a* of the second paragraph, regardless of the year considered. The same applies to the calculation of the maximum monthly retirement pension used to establish the amount of the surviving spouse's pension where the pension is combined with a retirement pension payable under this Act or a similar plan to a contributor 65 years of age or over on 1 January 1998 or with a disability pension or retirement pension that becomes payable to the contributor under this Act or a similar plan before 1 July 1998.

1997, c. 73, s. 42.

Average Monthly Pensionable Earnings

1997, c. 73, s. 42.

116.2. A contributor's average monthly pensionable earnings are equal to G/N

where

G is the total pensionable earnings of the contributor for each month included in his contributory period,

N is the total number of months included in the contributor's contributory period or the following basic number, whichever is higher, depending on the benefit calculated:

(a) for the retirement pension, the basic number of contributory months of the contributory, which is 120 less the number of months excluded from his contributory period under subparagraph *a* or *b* of the second paragraph of section 101;

(b) for the disability pension, 24 months or, if the contributor's disability date to qualify for the pension is prior to 1 July 1993, 60 months;

(c) for the surviving spouse's pension or the death benefit, in respect of a contributor who died after 31 December 1993 and who was not, at the time of his death, the beneficiary of a retirement pension payable under this Act or a similar plan, 36 months.

1997, c. 73, s. 42.

116.3. In calculating the average monthly pensionable earnings of a contributor, the following months may be excluded from the total number of months in the contributory period:

- (a) the months for which the contributor has received a family benefit, and
- (b) the months included in a period of indemnity of the contributor,

in the case of months for which the contributor's pensionable earnings are less than his average monthly pensionable earnings calculated before any exclusion under this section or under section 116.4 and provided that such an exclusion is to the advantage of the beneficiary of the benefit.

However, the exclusion may not have the effect of reducing the contributory period to a number of months which is less than the basic number applicable, in accordance with section 116.2, to the benefit calculated.

The exclusion is effected beginning with the months for which the pensionable earnings are the lowest; as a consequence of the exclusion, the sum of the pensionable earnings corresponding to the months so excluded is subtracted from the total of the pensionable earnings of the contributor.

1997, c. 73, s. 42.

116.4. Where the total number of months in the contributory period of the contributor, after any exclusion under section 116.3, exceeds 120, a number of months equal to the lesser of the following is excluded from the contributory period:

- (a) 15% of the total number of months, counting any fraction of a month as a whole month;
- (b) the number of months by which the total number exceeds 120.

The exclusion is effected by selecting the months for which the pensionable earnings are the lowest; as a consequence of the exclusion, the sum of the pensionable earnings corresponding to the months so excluded is subtracted from the total of the pensionable earnings of the contributor.

1997, c. 73, s. 42.

116.5. The contributor's pensionable earnings for a year subsequent to 1997 but prior to 2008 that relate to months subsequent to the end of the contributory period, within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, may be substituted, after months are excluded under section 116.3, for the pensionable earnings relating to months of the contributory period in which contributory earnings are lower. The substitution shall first be effected in respect of the months for which contributory earnings are the lowest.

The pension increase that may result from the substitution of earnings shall have effect from the month of January of the year following the year to which they relate or, if later, from the month in which the pension becomes payable.

1997, c. 73, s. 42; 2008, c. 21, s. 45.

Maximum Monthly Retirement Pension

1997, c. 73, s. 42.

116.6. The maximum monthly retirement pension for a year is the amount that is 25% of 1/12 of the average Maximum Pensionable Earnings for the year, established in accordance with section 116.1.

1997, c. 73, s. 42.

Pension Index

117. The Pension Index for the year 1967 is the average of the Consumer Price Index for Canada, published by Statistics Canada under the authority of the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19), for each month in the 12-month period ending 30 June 1966.

The Pension Index for each of the years 1968 to 1973 shall be equal to the lesser of either

- (a) for the years 1968 to 1972, 1.02 times the Pension Index for the preceding year, and
- (b) for the year 1973, 1.03 times the Pension Index for the preceding year,

or the average of the Consumer Price Index for Canada for each month in the 12-month period ending 30 June in the preceding year.

The Pension Index for the year 1974 shall be computed, in prescribed manner, as the average of the Consumer Price Index for Canada for each month in the 16-month period ending 31 October 1973.

The Pension Index for the year 1975 and each subsequent year shall be computed, in prescribed manner, as the average of the Consumer Price Index for Canada for each month in the 12-month period ending 31 October in the preceding year.

However, the Pension Index for a year is, in the following circumstances, equal to the Pension Index for the preceding year

- (a) for any year prior to 1998, if the result of the calculation provided for in this section is less than 1.01 times the Pension Index for the preceding year;
- (b) from the year 1998, if the result of the calculation provided for in this section is less than the Pension Index for the preceding year.

1973, c. 16, s. 7; 1997, c. 73, s. 43.

Revision

118. Where the data furnished by Statistics Canada are incomplete on 1 December of a year, Retraite Québec may, to establish the Pension Index, use the data which are available at that time.

Where Statistics Canada uses a new reference year or applies a new method in calculating the monthly Consumer Price Index, Retraite Québec shall, from 1 January of the year following the change, adjust the

Pension Indexes calculated for the preceding years. The adjustment is made according to the ratio that the new Consumer Price Index bears to the former Consumer Price Index.

1973, c. 16, s. 7; 1993, c. 15, s. 41; 2015, c. 20, s. 61.

Annual Adjustment

119. The basic monthly amount of a benefit shall be adjusted annually, in prescribed manner, so that the amount payable for a month in any year following the first is equal to the product obtained by multiplying the amount that would have been otherwise payable for that month by the ratio that the Pension Index for that following year bears to the Pension Index for the year preceding that following year.

Notwithstanding the preceding paragraph, where a benefit is payable for December 1973, the amount thereof shall be adjusted, in prescribed manner, so that the amount payable for any month in 1974 is an amount equal to the product obtained by multiplying:

(a) the aggregate of

(1) the amount, excluding the amount of the flat benefit contemplated in section 124 for the year 1973 when included in the benefit, that would have been payable for December 1973 if the adjustment made under the first paragraph above in respect of each previous year had not been subject to the limitations fixed by subparagraphs *a* and *b* of the second paragraph of section 117, and

(2) the amount of the flat benefit contemplated in section 124 for the year 1973, when this amount is to be included in the benefit payable for 1974,

by

(b) the ratio that the Pension Index for the year 1974 bears to the average of the Consumer Price Index for Canada for each month in the 16-month period ending 30 June 1972.

Likewise, where a benefit is payable for December 1974, the amount thereof shall be adjusted, in prescribed manner, so that the amount payable for any month in 1975 is an amount equal to the product obtained by multiplying

(a) the amount of the benefit payable for December 1974

by

(b) the ratio that the Pension Index for the year 1975 bears to the average of the Consumer Price Index for Canada for each month of the 12-month period ending 31 October 1973.

1965 (1st sess.), c. 24, s. 130; 1973, c. 16, s. 8; 1993, c. 15, s. 42.

119.1. Retraite Québec shall publish in the *Gazette officielle du Québec*, before 1 January each year, the Pension Index and the rate of adjustment of benefits.

1985, c. 4, s. 9; 2015, c. 20, s. 61.



The Pension Index for 2016 is 126.3; consequently, the rate of adjustment of benefits at 1 January 2016 is 1.2%. (2015) 147 G.O. 1, 1254.

Retirement Pension

120. The retirement pension of a contributor is a basic monthly amount equal to 25% of his average monthly pensionable earnings, calculated as provided in sections 116.1 to 116.5, for the year in which the retirement pension becomes payable. The amount is adjusted in accordance with sections 120.1 and 120.2.

1965 (1st sess.), c. 24, s. 131; 1983, c. 12, s. 14; 1997, c. 73, s. 44.

120.0.1. An additional amount for disability after retirement is added to the amount obtained under section 120 when the beneficiary of a retirement pension becomes disabled.

That amount is equivalent to the amount established in accordance with section 124.

2011, c. 36, s. 12.

120.1. A retirement pension which becomes payable to a contributor on a date other than that of his sixty-fifth birthday is a monthly amount equal to the basic monthly amount of the retirement pension, adjusted as follows:

(1) reduced, in the case of a pension that becomes payable after 31 December 2013, by 0.5%, to which is added an adjustment factor multiplied by the ratio between 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.5, for the year in which the retirement pension becomes payable and the maximum monthly retirement pension for the year, calculated as provided in section 116.6, for each month of the period that falls between the date, prior to the contributor's sixty-fifth birthday, on which the pension becomes payable and the date of the contributor's sixty-fifth birthday; or

(2) increased by 0.7% in the case of a pension that becomes payable after 31 December 2013, for each month of the period that falls between the date of the contributor's sixty-fifth birthday and the date, subsequent to the contributor's sixty-fifth birthday, on which the pension becomes payable, up to a maximum of 60 months.

For the purposes of this section, the adjustment factor is 0.03% if the retirement pension becomes payable in 2014, 0.06% if it becomes payable in 2015 and 0.1% if it becomes payable in 2016 or in any subsequent year.

1983, c. 12, s. 14; 2011, c. 18, s. 2.

120.2. The basic monthly amount of retirement pension of a contributor is reduced by 0.5% for each month for which he received, between the age of 60 and 65, a disability pension under this Act or a similar plan.

The basic monthly amount of the retirement pension that becomes payable to a contributor after 31 December 2013 is reduced by 0.5%, to which is added an adjustment factor multiplied by the ratio between 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.5, for the year in which the retirement pension becomes payable and the maximum monthly retirement pension for the year, calculated as provided in section 116.6, for each month for which the contributor received, between the age of 60 and 65, a disability pension under this Act or a similar plan.

For the purposes of this section, the adjustment factor is 0.03% if the retirement pension becomes payable in 2014, 0.06% if it becomes payable in 2015 and 0.1% if it becomes payable in 2016 or in any subsequent year.

The reduction, however, does not apply to a contributor who has become disabled, within the meaning of section 96, before 1 January 1999.

1997, c. 73, s. 45; 2011, c. 18, s. 3.

120.3. When, for a year subsequent to 2007, unadjusted pensionable earnings relate to months subsequent to the end of a contributor's contributory period, within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, subject to section 120.4, the contributor is entitled to an additional pension from 1 January of the following year. This additional pension is deemed to be a retirement pension. However, section 157.1 does not apply to the payment of the additional pension.

The initial monthly amount of the additional pension is equal to 1/12 of 0.5% of the amount of the contributor's total unadjusted pensionable earnings for the year concerned, minus the basic exemption. However, for the year during which the contributor's contributory period ends under subparagraph *a* or *b* of the first paragraph of section 101, the unadjusted pensionable earnings to be used are those deemed to be related to the months of the year that are subsequent to the end of the contributor's contributory period and the basic exemption is multiplied by the proportion that the number of those months bears to 12.

2008, c. 21, s. 46; 2011, c. 36, s. 13.

120.4. From the year 2013, for the calculation of the basic monthly amount of the additional pension under the second paragraph of section 120.3, the amount obtained under subparagraph 2 of subparagraph *b* of the first paragraph of section 98 for each of the years subsequent to the end of the contributory period under subparagraph *a* or *b* of the first paragraph of section 101 is excluded from the total unadjusted pensionable earnings of the contributor for the year concerned.

However, for the year in which the contributory period of the contributor ends in accordance with subparagraph *a* or *b* of the first paragraph of section 101, the amount excluded from the total unadjusted pensionable earnings of the contributor for the year concerned is the amount obtained under subparagraph 2 of subparagraph *b* of the first paragraph of section 98 multiplied by the proportion that the number of months subsequent to the end of the contributory period bears to 12 less the number of months referred to in subparagraph *a* of the second paragraph of section 101.

2011, c. 36, s. 14.

121. (*Repealed*).

1965 (1st sess.), c. 24, s. 132; 1993, c. 15, s. 43; 1997, c. 73, s. 46.

122. (*Replaced*).

1965 (1st sess.), c. 24, s. 133; 1993, c. 15, s. 43.

Disability Pension

123. A disability pension payable to a contributor is a basic monthly amount consisting of:

(a) a flat benefit, calculated as provided in section 124, and

(b) 75% of the amount that is 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.4, for the year in which the disability pension becomes payable.

1965 (1st sess.), c. 24, s. 134; 1993, c. 15, s. 44; 1997, c. 73, s. 47.

124. The amount of the flat benefit included in a disability pension is obtained by multiplying \$25 by the ratio that the Pension Index for the year in which the benefit commenced to be payable bears to the Pension Index for the year 1967.

For the year 1973, the amount of the flat benefit included in a disability pension shall be \$80.

For the years 1974 to 1983, the amount of the flat benefit included in a disability pension is obtained by multiplying,

(a) for a disability pension becoming payable in 1974, \$80 by the ratio that the Pension Index for the year 1974 bears to the average of the Consumer Price Index for Canada for each month in the 16-month period ending 30 June 1972;

(b) for a disability pension becoming payable in 1975, the amount payable for the year 1974 by the ratio that the Pension Index for the year 1975 bears to the average of the Consumer Price Index for Canada for each month of the 12-month period ending 31 October 1973;

(c) for a disability pension becoming payable from 1976 to 1983, the amount payable for the year 1975 by the ratio that the Pension Index for the year in which the benefit becomes payable bears to the Pension Index for the year 1975.

For each subsequent year, the amount of the flat benefit included in the disability pension is that of the preceding year adjusted as provided in section 119.

1965 (1st sess.), c. 24, s. 135; 1972, c. 53, s. 36; 1973, c. 16, s. 9; 1983, c. 12, s. 15; 1993, c. 15, s. 45.

125. *(Repealed).*

1965 (1st sess.), c. 24, s. 136; 1997, c. 73, s. 48.

126. *(Repealed).*

1965 (1st sess.), c. 24, s. 137; 1993, c. 15, s. 46; 1997, c. 73, s. 48.

127. For the purpose of calculating a disability pension, the contributory period of a contributor terminates at the end of the month in which he became disabled.

1965 (1st sess.), c. 24, s. 138; 1974, c. 16, s. 22; 1977, c. 24, s. 7; 1993, c. 15, s. 47.

Death Benefit

128. The amount of the death benefit payable for a death occurring before 1 January 1998 shall be equal to the lesser of the following amounts:

(a) six times the amount calculated in accordance with the first paragraph of section 137 depending on the contributor's situation at the time of the contributor's death;

(b) 10% of the maximum pensionable earnings for the year in which the contributor dies.

For any death occurring from 1 January 1998, the death benefit shall be equal to \$2,500.

However, the death benefit of a contributor who died after 31 December 2012, who is nevertheless considered qualified under the fourth paragraph of section 107, corresponds to the amount of the contributions paid, up to \$2,500.

1965 (1st sess.), c. 24, s. 139; 1983, c. 12, s. 16; 1993, c. 15, s. 48; 1997, c. 73, s. 49; 2011, c. 36, s. 15.

129. *(Repealed).*

1965 (1st sess.), c. 24, s. 140; 1983, c. 12, s. 17; 1985, c. 4, s. 10; 1989, c. 42, s. 2; 1993, c. 15, s. 49; 1997, c. 73, s. 50.

130. *(Repealed).*

1965 (1st sess.), c. 24, s. 141; 1997, c. 73, s. 50.

131. *(Repealed).*

1965 (1st sess.), c. 24, s. 142; 1993, c. 15, s. 50; 1997, c. 73, s. 50.

Surviving Spouse's Pension

132. The basic monthly amount of the surviving spouse's pension is established in accordance with sections 133 to 137 for the month from which such a pension is payable.

Any change for a given month in the situation of the beneficiary shall give rise to a new calculation of the basic monthly amount of his pension.

1965 (1st sess.), c. 24, s. 143; 1972, c. 53, s. 37; 1974, c. 16, s. 23; 1979, c. 54, s. 5; 1983, c. 12, s. 18; 1993, c. 15, s. 51.

132.1. *(Replaced).*

1985, c. 4, s. 11; 1993, c. 15, s. 51.

133. The basic monthly amount of the surviving spouse's pension of a spouse under 65 years of age to whom neither a disability pension nor a retirement pension is payable under this Act or under a similar plan is equal to 37.5% of the amount established in accordance with section 137, to which the amount of the flat benefit applicable in each case is added:

(a) \$80 where the spouse is under 45 years of age, is not disabled and has no child of the contributor dependent on him;

(b) \$290 where the spouse is under 45 years of age, is not disabled and has at least one child of the contributor dependent on him;

(c) \$312.33 if he is under 55 years of age, disabled or 45 years of age or over;

(d) \$399.59 if he is 55 years of age or over.

For the year 1994 and subsequent years, the amounts of the flat benefits fixed in subparagraphs *a*, *b* and *c* of the first paragraph are adjusted in accordance with section 119.

For a year in which the result of the adjustment of the amount set out in subparagraph *c* of the first paragraph is equal to or greater than the amount set out in subparagraph *d* of that paragraph, and for subsequent years, the amount of the flat benefit applicable in calculating the pension of the spouse shall, even though the spouse has reached 55 years of age, be the amount set out in the said subparagraph *c*, adjusted in accordance with section 119.

1965 (1st sess.), c. 24, s. 144 (*part*); 1974, c. 16, s. 24; 1983, c. 12, s. 19; 1993, c. 15, s. 51; 1997, c. 73, s. 51.

133.1. For the purposes of subparagraphs *a* and *b* of the first paragraph of section 133, a surviving spouse has a child of the contributor dependent on him if he resides with that child or maintains him in the conditions provided for by regulation.

Any person who, were it not for his age, would be a child of the contributor and who has been disabled since his eighteenth birthday or since the death of the contributor if, at the time of the contributor's death, he was 18 years of age or over, is also a child of the contributor.

The surviving spouse and a child do not cease to reside together if their separation is only temporary or is a result of illness or the pursuit of studies or any other cause considered valid by Retraite Québec.

In addition, a child does not lose his status as a child of the contributor solely by reason of his adoption by the surviving spouse or his new spouse.

1993, c. 15, s. 51; 2015, c. 20, s. 61.

134. The basic monthly amount of the surviving spouse's pension of a spouse who is 65 years of age or over to whom no retirement pension is payable under this Act or under a similar plan, is equal to 60% of the amount established in accordance with section 137.

1965 (1st sess.), c. 24, s. 145; 1974, c. 16, s. 24; 1993, c. 15, s. 51; 1997, c. 73, s. 52.

134.1. *(Replaced).*

1983, c. 12, s. 20; 1993, c. 15, s. 51.

134.2. *(Replaced).*

1983, c. 12, s. 20; 1993, c. 15, s. 51.

134.3. *(Replaced).*

1983, c. 12, s. 20; 1993, c. 15, s. 51.

134.4. *(Replaced).*

1983, c. 12, s. 20; 1983, c. 54, s. 65; 1993, c. 15, s. 51.

135. The basic monthly amount of the surviving spouse's pension of a spouse to whom a disability pension is payable under this Act or under a similar plan is equal to the lesser of D and E, calculated as follows:

$$a \times 37.5\% = D$$

$$b - c = E$$

where

“a” is the amount established in accordance with section 137;

“b” is the maximum monthly retirement pension, calculated in accordance with section 116.6, for the year that includes the month for which the basic monthly amount is established;

“c” is the amount of the disability pension payable to the surviving spouse for the month for which the basic monthly amount is established, reduced by the amount of the flat benefit included in the disability pension for that month.

In the case of a spouse who is 55 years of age or over, the basic monthly amount of the surviving spouse's pension also includes the difference between the amount of the flat benefit which, if no disability pension were payable to him, would be included in his surviving spouse's pension for the month for which the basic

monthly amount is established and the amount of the flat benefit included in his disability pension for that month.

1965 (1st sess.), c. 24, s. 146; 1972, c. 53, s. 38; 1973, c. 16, s. 10; 1974, c. 16, s. 25; 1983, c. 12, s. 21; 1985, c. 4, s. 13; 1993, c. 15, s. 51; 1997, c. 73, s. 53.

136. The basic monthly amount of the surviving spouse's pension of a spouse to whom a retirement pension is payable under this Act or under a similar plan is equal

(a) in the case of a spouse who is under 65 years of age, to the amount of the flat benefit which, if no retirement pension were payable to him, would be included in his surviving spouse's pension for the month for which the basic monthly amount is established, to which the lesser of E and F, calculated as follows, is added:

$$a \times 37.5\% = E$$

$$c - d = F$$

(b) in the case of a spouse who is 65 years of age or over, to the lesser of the amounts obtained pursuant to the following paragraphs:

i. $c - d$

ii. the greater of G and H, calculated as follows:

$$a \times 37.5\% = G$$

$$(a \times 60\%) - (d \times 40\%) = H$$

where

“a” is the amount established in accordance with section 137;

“c” is the maximum monthly retirement pension for the year that includes the month for which the basic monthly amount is established, calculated in accordance with section 116.6 and adjusted according to section 120.1 by taking into account the age of the surviving spouse at the time of retirement, and according to section 120.2, taking into account the fact that the ratio by which the adjustment factor is multiplied in those two sections is equal to one;

“d” represents the amount of the retirement pension which is payable to the surviving spouse for the month for which the basic monthly amount is established, calculated without taking account either of a partition, if any, of the retirement pension effected pursuant to sections 158.3 to 158.8 or a similar plan, or of an additional pension established under section 120.3, and to which is added, if applicable, the additional amount for disability after retirement.

Nevertheless, if the basic monthly amount thus calculated is less than zero, the amount is deemed to be nil.

1965 (1st sess.), c. 24, s. 147; 1974, c. 16, s. 26; 1989, c. 42, s. 3; 1993, c. 15, s. 51; 1997, c. 73, s. 54; 2008, c. 21, s. 47; 2011, c. 36, s. 16.

137. For the calculation of the basic monthly amount of the surviving spouse's pension, the amount to be used is, depending on the contributor's situation for the month of his death,

(1) in the case of a contributor to whom a retirement pension was payable, the amount of that pension for the month of his death, established before any partition under sections 158.3 to 158.8 or a similar plan, any adjustments provided for in sections 120.1 and 120.2, or any additional pension established under section 120.3. If the basic number of months established in accordance with section 116.2 for the calculation of the retirement pension of the contributor is higher than the total number of months included in his contributory period, the amount of the retirement pension must be multiplied by the proportion that the basic number bears to 36 or the total number of months included in his contributory period, whichever is higher;

(2) in other cases, an amount equal to 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.5, for the year of his death.

If the death of the contributor occurs after 31 December 2012, the monthly amount of the deceased contributor's additional pension established as provided in section 120.3 for the month of the contributor's death is added to that amount.

The amount obtained is adjusted by multiplying it by the ratio between the Pension Index for the year including the month for which the monthly basic amount is established and the Pension Index for the year of the contributor's death. The Pension Index limits provided for in subparagraphs *a* and *b* of the second paragraph of section 117 do not apply to the adjustment.

1965 (1st sess.), c. 24, s. 148; 1972, c. 53, s. 39; 1974, c. 16, s. 27; 1993, c. 15, s. 51; 1997, c. 73, s. 55; 2008, c. 21, s. 48; 2011, c. 36, s. 17.

137.1. *(Replaced).*

1983, c. 12, s. 22; 1985, c. 4, s. 14; 1993, c. 15, s. 51.

Orphan's Pension and Disabled Contributor's Child's Pension

138. The basic monthly amount of an orphan's pension and a disabled contributor's child's pension is fixed at \$50. For 1994 and subsequent years, this amount is adjusted in accordance with section 119.

However, for the year 2012, the basic monthly amount of an orphan's pension is equal to \$218.50 adjusted by multiplying that amount by the ratio between the Pension Index for the year 2012 and the Pension Index for the year 2011. For 2013 and subsequent years, that amount is adjusted in accordance with section 119.

1965 (1st sess.), c. 24, s. 155; 1972, c. 53, s. 42; 1993, c. 15, s. 52; 2011, c. 36, s. 18.

DIVISION IV

PAYMENT AND CONDITIONS OF BENEFITS

General Provisions

139. No benefit is payable unless an application therefor has been made to Retraite Québec in writing or as prescribed by regulation of Retraite Québec and payment thereof has been authorized. The application must be made on the form prescribed by Retraite Québec or contain the information required therein.

Where Retraite Québec is notified by the Société de l'assurance automobile du Québec that a contributor is entitled to an income replacement indemnity under the Automobile Insurance Act (chapter A-25), the contributor is presumed, for the purposes of this section, to have made an application for a disability pension under this Act. The notice must be accompanied with a photocopy of the income replacement indemnity application and with all documents supporting such application.

The beneficiary of a disability pension or a replacement indemnity is presumed to have made an application for a retirement pension in the month preceding his 65th birthday.

In addition, a contributor who is 65 years of age or over who belongs to a group defined by regulation or a contributor who is entitled to an additional pension under section 120.3 is, if Retraite Québec is in possession of sufficient information in his regard to begin payment of the retirement pension, presumed to have made an application for a retirement pension on the date fixed in accordance with the regulation.

1965 (1st sess.), c. 24, s. 156; 1985, c. 4, s. 15; 1989, c. 15, s. 19; 1990, c. 19, s. 11; 1993, c. 15, s. 53; 2008, c. 21, s. 49; 2015, c. 20, s. 61.

139.1. Any beneficiary may cancel his application for a benefit within six months of the first payment if he repays to Retraite Québec the amount of the benefits paid to him.

Where a beneficiary of a retirement pension makes an application for a disability pension within six months after the first payment of the retirement pension or is declared disabled, for the purposes of qualification for a disability pension payable under this Act or a similar plan, on a date prior to the expiry of that period, he shall be granted a period of two months, beginning upon acceptance of his application for a disability pension, so that he may cancel his application for a retirement pension.

1985, c. 4, s. 15; 1993, c. 15, s. 54; 1997, c. 73, s. 56; 2015, c. 20, s. 61.

139.2. An application for a benefit is presumed to be made on the day it is received at an office of Retraite Québec. However, where it is received on the first working day of a month, an application is presumed to have been received the previous month if the last day of that month is not a working day.

Retraite Québec may consider the application for a benefit as having been made on a date prior to its receipt

(a) where the applicant has sent to Retraite Québec, within the 12 preceding months, a writing indicating his intention to apply for a benefit;

(b) where the Société de l'assurance automobile du Québec notifies Retraite Québec that the applicant is entitled to an income replacement indemnity payable under the Automobile Insurance Act (chapter A-25).

Retraite Québec may consider that an application for a disability pension, made by a contributor in respect of whom a claim for an employment injury has been made to the Commission des normes, de l'équité, de la santé et de la sécurité du travail, is made on the date of that claim, if the disability invoked may be connected to the subject of the claim to the Commission and the contributor's entitlement to a replacement indemnity giving rise to exclusion from entitlement to a disability pension under section 105.2 has not been recognized.

Where an application for retirement pension is made by a contributor who, while he was 59 years of age or over, was informed that his application for a disability pension was refused or that his disability pension ceased to be payable for a reason other than his having reached 65 years of age or his becoming qualified for an indemnity referred to in section 96.1, Retraite Québec may consider that the application is made during the latest of the following months:

(a) the month in which the application for a disability pension was filed by the contributor;

(b) the last month for which the disability pension was payable to him;

(c) the month preceding the month in which he reaches 60 years of age;

(d) the month preceding the month from which payment of the retirement pension is to be made according to the contributor's application.

1985, c. 4, s. 15; 1989, c. 15, s. 20; 1990, c. 19, s. 11; 1993, c. 15, s. 55; 1997, c. 73, s. 57; 2015, c. 15, s. 237; 2015, c. 20, s. 61.

140. Retraite Québec shall, forthwith, consider the application, render its decision and determine the amount of the benefit payable, if any. It shall notify the applicant, in writing, of the decision rendered, of his right to apply for a review within the time prescribed in section 186 and, subject to the conditions set out in the second paragraph of section 188, of his right to contest the review decision before the Administrative Tribunal of Québec.

It may suspend consideration of an application for a period not exceeding one year, in order to permit a person to furnish the proof required to determine his qualification. It may also suspend consideration of an application for a disability pension made by a contributor contemplated in the third paragraph of section 139.2 for a period not exceeding six months from receipt thereof, unless the decision concerning his claim does not recognize that he is entitled to a replacement indemnity.

1965 (1st sess.), c. 24, s. 157; 1972, c. 53, s. 43; 1985, c. 4, s. 16; 1993, c. 15, s. 56; 2005, c. 17, s. 38; 2015, c. 20, s. 61.

141. Where Retraite Québec approves the payment of a benefit the amount of which cannot be finally determined, it may approve payment of an interim benefit.

1965 (1st sess.), c. 24, s. 158; 2015, c. 20, s. 61.

142. Where the final amount of a benefit is higher than that of the interim benefit, Retraite Québec shall pay to the beneficiary the additional amount that would have been paid to him if the final benefit instead of the interim benefit had been approved.

If the final amount is less than that of the interim benefit, the amount paid in excess thereof shall be deducted from subsequent payments or otherwise recovered in such manner as Retraite Québec may direct.

1965 (1st sess.), c. 24, s. 159; 2015, c. 20, s. 61.

142.1. Retraite Québec may, in the cases and in accordance with the terms and conditions determined by regulation, replace monthly payments of a pension by a single payment equivalent to the amount of the pension or several payments made at intervals other than monthly intervals.

1993, c. 15, s. 57; 2015, c. 20, s. 61.

143. A benefit becomes payable at the beginning of the month and payment thereof shall be made in arrears not later than the last day of the month.

Nevertheless, where payment of a benefit is approved after the end of the month for which the first payment thereof is payable, monthly payments of the benefit shall be made for months commencing with the month following the month in which payment of the benefit is approved and payments of the benefit for months preceding that month shall be paid in one sum as soon as possible.

1965 (1st sess.), c. 24, s. 160; 1974, c. 16, s. 32.

143.0.1. Any unpaid amount of benefit bears interest from the month following the month for which the amount is payable, except that no interest runs before the fifth month following the month in which the application for benefit is received. However, no interest is payable if the total interest due is less than \$1.

The rate of interest is the rate fixed pursuant to the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002). The interest is capitalized daily.

1993, c. 15, s. 58; 1997, c. 73, s. 58; 2010, c. 31, s. 175.

143.0.2. Every beneficiary of benefits must inform Retraite Québec of any change in his situation which may affect his entitlement to, or the amount of, the benefits.

1997, c. 73, s. 59; 2015, c. 20, s. 61.

143.1. Every person who receives benefits on behalf of a beneficiary shall, upon request of Retraite Québec, provide the information it requires concerning the use of the paid benefits.

1985, c. 4, s. 17; 2015, c. 20, s. 61.

143.2. Retraite Québec may suspend the payment of any benefit for the duration of an inquiry on the qualification of the beneficiary or on the use of benefits received by a person on behalf of a beneficiary.

Notice of the suspension of payment shall be sent to the beneficiary concerned.

Retraite Québec shall conduct the inquiry diligently and notify the beneficiary of its decision.

1985, c. 4, s. 17; 2015, c. 20, s. 61.

144. The monthly payment of a benefit is prescribed by five years from the last day of the month for which it must be effected.

However, where the payment of a benefit is authorized after the end of the month for which the first payment of the benefit is payable, the above period runs, for unpaid payments, from the date of the decision authorizing the payment of the benefit or of the judgment ordering it.

A death benefit is prescribed by five years from the death or the declaratory judgment of death of the contributor in respect of whom it is payable.

1977, c. 24, s. 8; 1985, c. 4, s. 18; 1989, c. 42, s. 4; 1999, c. 40, s. 249; 2008, c. 21, s. 50.

145. Benefits are unassignable and unseizable except retirement pensions and disability pensions, which are deemed to be the salary of the beneficiary and may be seized for non-payment of support in accordance with articles 694 and following of the Code of Civil Procedure (chapter C-25.01), adapted as required.

At the request of the Minister of Employment and Social Solidarity, Retraite Québec shall deduct from the benefits payable to a person under this Act, the amount payable under section 90 of the Individual and Family Assistance Act (chapter A-13.1.1). Retraite Québec shall remit the amount thus deducted to the Minister of Employment and Social Solidarity.

In addition, Retraite Québec may, when authorized in writing by a contributor who is the beneficiary of a disability insurance plan whose benefits and those of a disability pension are integrated, deduct from the retroactive disability pension payable to the contributor any amount which would not have been paid to him under the insurance plan had he received the disability pension. The amount deducted shall not exceed the amount of the payment made under the insurance plan. The terms and conditions of deduction and remittance of the amount to the administrator of the plan shall be fixed by regulation.

1965 (1st sess.), c. 24, s. 161; 1972, c. 53, s. 44; 1988, c. 51, s. 122; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1993, c. 72, s. 17; 1997, c. 63, s. 128; 1997, c. 73, s. 60; 1998, c. 36, s. 189; 2001, c. 44, s. 30; 2005, c. 15, s. 168; 2015, c. 20, s. 61; I.N. 2016-01-01 (NCCP).

145.1. Retraite Québec shall withhold the costs prescribed by regulation from the pension it pays to a beneficiary whose retirement or disability pension is seized in the hands of a third person for non-payment of support.

1993, c. 72, s. 18; 2015, c. 20, s. 61; I.N. 2016-01-01 (NCCP).

146. The amount of a death benefit, of a surviving spouse's pension or of an orphan's pension shall not be considered to come from the succession, from the acquests or from the community of movables and acquests of the contributor; and the receipt of such amount by a beneficiary shall not constitute an acceptance of the succession of such contributor, or of the acquests of such contributor, or of the community which may have existed between them.

1972, c. 53, s. 45; 1974, c. 16, s. 33; 1999, c. 40, s. 249.

Recovery of benefits

1993, c. 15, s. 59.

147. A person who has received a benefit to which he was not entitled, or in excess of the amount to which he was entitled, shall repay to Retraite Québec, with interest received if the full amount of the benefit was received without entitlement, the amounts received to which he was not entitled, except if such amounts were paid as a result of an administrative error that the person could not reasonably have noticed.

1965 (1st sess.), c. 24, s. 162; 1993, c. 15, s. 59; 2015, c. 20, s. 61.

148. An amount received more than three years previously by a person not entitled thereto cannot be recovered by Retraite Québec, except in the case of a disability pension or a retirement pension paid to the debtor in respect of a month for which an indemnity referred to in section 105.1 or 105.2 is payable to him or in the case of bad faith by the debtor. In such cases, recovery is prescribed by three years from the date on which Retraite Québec became aware that such an indemnity had become payable to the debtor or that he was in bad faith.

1965 (1st sess.), c. 24, s. 163; 1972, c. 53, s. 46; 1993, c. 15, s. 59; 1995, c. 55, s. 2; 1997, c. 73, s. 61; 2015, c. 20, s. 61.

149. The formal notice to repay an amount received without entitlement shall state the reasons why the debt is owed, the amount of the debt, the right of the debtor to apply for a review of the decision within the period prescribed in section 186 and, subject to the conditions set out in the second paragraph of section 188, his right to contest the review decision before the Administrative Tribunal of Québec.

The formal notice interrupts prescription.

1974, c. 16, s. 34; 1974, c. 39, s. 44; 1993, c. 15, s. 59; 2005, c. 17, s. 39.

150. The debtor shall repay any amount owed within the time and in accordance with the terms and conditions prescribed by regulation, unless Retraite Québec agrees to another time or other terms and conditions for payment.

Notwithstanding an application for review or a proceeding brought before the Administrative Tribunal of Québec by a debtor, Retraite Québec may make deductions from any benefit payable to the debtor, up to the percentage or amount fixed by regulation or up to a lower percentage or smaller amount that it considers fair in view of the financial situation of the debtor.

Deductions from a benefit interrupts prescription. Deductions made by a third party, for the benefit of Retraite Québec, from a reimbursement, indemnity or other amount the third party owes to the debtor of Retraite Québec also interrupts prescription.

1974, c. 16, s. 34; 1974, c. 39, s. 45; 1977, c. 5, s. 14; 1993, c. 15, s. 59; 1997, c. 43, s. 614; 2008, c. 21, s. 51; 2015, c. 20, s. 61.

151. If the amount is not recovered, Retraite Québec may issue a certificate

- (1) stating the name and address of the debtor;
- (2) attesting to the amount of the debt; and

(3) either attesting to the debtor's failure to apply for a review of the decision rendered under section 149 or to bring a proceeding before the Administrative Tribunal of Québec against a review decision, or mentioning the Tribunal's final decision confirming all or part of Retraite Québec's decision.

Upon the filing of the certificate at the office of the court of competent jurisdiction, the decision of Retraite Québec or of the Administrative Tribunal of Québec becomes executory as if it were a final judgment without appeal of that court and has all the effects of such a decision.

1974, c. 16, s. 34; 1974, c. 39, s. 46; 1977, c. 5, s. 14; 1993, c. 15, s. 59; 1997, c. 43, s. 615; 2008, c. 21, s. 52; 2015, c. 20, s. 61.

152. Retraite Québec may, even after the decision becomes executory, remit all or part of the debt if it considers, in view of the circumstances, that it should not recover it.

1974, c. 16, s. 34; 1993, c. 15, s. 59; 2015, c. 20, s. 61.

153. *(Replaced).*

1974, c. 16, s. 34; 1993, c. 15, s. 59.

154. *(Replaced).*

1974, c. 16, s. 34; 1993, c. 15, s. 59.

155. *(Replaced).*

1974, c. 16, s. 34; 1993, c. 15, s. 59.

Retirement Pension

156. *(Repealed).*

1965 (1st sess.), c. 24, s. 165; 1989, c. 42, s. 5.

156.1. No application for a retirement pension may be made more than 12 months before the date on which it is payable.

1985, c. 4, s. 19.

157. *(Repealed).*

1977, c. 24, s. 9; 1979, c. 54, s. 6; 1989, c. 42, s. 6.

157.1. When an application is made on or after 1 January 2014, the retirement pension is payable from the latest of the following months:

- (a) the month of the contributor's sixtieth birthday;
- (b) the month following the month of the application of a contributor under 65 years of age;

(c) the month of the contributor's sixty-fifth birthday or the eleventh month preceding the month of the application of a contributor over 65 years of age, whichever is earlier;

(d) the month designated in the contributor's application for the first payment of the retirement pension; and

(e) January 2014.

Notwithstanding the first paragraph, the retirement pension that is payable only by reason of the allotment of unadjusted pensionable earnings following a partition under section 102.1 or 102.10.3 shall not be payable before the month following the month in which the application for partition was made.

1983, c. 12, s. 23; 1985, c. 4, s. 20; 1989, c. 42, s. 7; 1997, c. 73, s. 62; 2011, c. 36, s. 19.

157.2. The additional amount for disability after retirement is payable for each month, commencing with the fourth month following the month in which the beneficiary of the retirement pension became disabled.

2011, c. 36, s. 20.

158. A retirement pension shall continue to be paid during the lifetime of the beneficiary, and shall cease at the end of the month in which the beneficiary dies.

The additional amount for disability after retirement ceases at the end of the month in which the beneficiary ceases to be disabled or dies or at the end of the month preceding that in which he reaches 65 years of age.

1965 (1st sess.), c. 24, s. 166; 2011, c. 36, s. 21.

158.1. (*Repealed*).

1983, c. 12, s. 24; 1997, c. 73, s. 63; 2011, c. 36, s. 22.

158.2. (*Repealed*).

1989, c. 42, s. 8; 1993, c. 15, s. 60; 1997, c. 73, s. 64; 2011, c. 36, s. 22.

Partition of a retirement pension between spouses

1993, c. 15, s. 61.

158.3. A retirement pension may be partitioned between the beneficiary and the beneficiary's spouse

(1) if they are married and not legally separated from bed and board or if they are in a civil union, upon written application by either of them ;

(2) if neither the beneficiary nor the beneficiary's spouse of the opposite or the same sex is married to or in a civil union with another person and they have been living in a *de facto* union for at least three years or, in the cases mentioned in subparagraph *b* of the first paragraph of section 91, for at least one year, upon written application made jointly, or

(3) if the beneficiary's spouse satisfies one of the following conditions :

(a) he is the beneficiary of a retirement pension payable under this Act;

(b) he is the beneficiary of a retirement pension payable under a similar plan, and an agreement entered into with the authority which administers that plan permits such a partition;

(c) he has reached 60 years of age and is not a contributor within the meaning of paragraph *l* of section 1 or a similar plan.

Any partition made in favour of a spouse to whom subparagraph *a* or *b* of subparagraph 3 of the first paragraph applies entails the partition of the spouse's own pension ; in the case of subparagraph *b*, partition is effected in accordance with the agreement referred to therein.

1993, c. 15, s. 61; 1997, c. 73, s. 65; 1999, c. 14, s. 19; 2002, c. 6, s. 170.

158.4. When one of the spouses applies for the partition of pension benefits, Retraite Québec notifies the other spouse only if it establishes that the amount paid to that other spouse could be reduced.

1993, c. 15, s. 61; 2008, c. 21, s. 53; 2015, c. 20, s. 61.

158.5. The part of the retirement pension to which the spouse is entitled is equal to the amount P obtained by the following formula:

$$r \times m/c = P$$

where

“r” is the amount of the retirement pension which, if there were no partition, would be payable for the month in which the partition becomes effective;

“m” is one-half of the number of months in the period in which the spouses lived together;

“c” is the number of months in the combined contributory period of the spouses.

1993, c. 15, s. 61; 1997, c. 73, s. 66.

158.6. For the purposes of section 158.5,

(1) the combined contributory period of the spouses is the period which begins on the date on which the contributory period of the older spouse begins and which terminates, as the case may be,

(a) on the date of the end of the contributory period of the spouses which terminated last, where both spouses are beneficiaries of a retirement pension;

(b) at the end of the later of the following months, where one of the spouses is the beneficiary of a retirement pension and the other is not a contributor:

— the month in which the contributory period of the spouse who is a beneficiary ends, and

— the month preceding the date of effect of the partition and the month preceding the seventieth birthday of the spouse who is not a contributor, whichever is earlier.

In cases to which subparagraphs *a* and *b* of subparagraph 3 of the first paragraph of section 158.3 apply, the combined contributory period does not include any month which, pursuant to the second paragraph of section 101, is excluded from the contributory period of one of the spouses if it is also excluded from the contributory period of the other spouse.

(2) the period in which the spouses lived together means

(a) in the case of married or civil union spouses, the period which begins on the first day of the month of their marriage or civil union and ends on the last day of their combined contributory period; if a joint application is made, every period of *de facto* union prior to the marriage or civil union as defined by regulation shall also be included in the period in which the spouses lived together;

(b) in the case of *de facto* spouses, the period of *de facto* union, which begins on the first day of the month in which they began to live in a *de facto* union and ends on the last day of their combined contributory period.

The months that do not form part of the combined contributory period of the spouses are excluded from the period in which the spouses lived together as well as the months during which the *de facto* spouses are, pursuant to the regulations, deemed not to have lived in a *de facto* union.

1993, c. 15, s. 61; 1997, c. 73, s. 67; 2002, c. 6, s. 171.

158.7. Partition of the retirement pension has effect from the later of the following months:

(a) the month following the month in which Retraite Québec approves the application;

(b) the month indicated in the application for partition, which shall not be later than the twelfth month following the month of the application.

Retraite Québec shall notify both spouses as soon as it has approved the partition. The notice shall indicate the date on which the partition takes effect and inform the spouses of their right to apply for a review of the decision of Retraite Québec within the time prescribed by section 186.

1993, c. 15, s. 61; 1997, c. 73, s. 68; 2015, c. 20, s. 61.

158.8. Partition of the retirement pension ceases to be effective at the end of the month in which one of the following events occurs:

(a) the death of either of the spouses;

(b) Retraite Québec is informed that a spouse to whom subparagraph *c* of subparagraph 3 of the first paragraph of section 158.3 applies has become a contributor;

(c) Retraite Québec receives one of the following documents:

— a judgment of divorce, annulment of marriage or separation from bed and board of the spouses, or

— a judgment of dissolution or annulment of the civil union of the spouses or a notarized joint declaration dissolving the civil union, or

— an application for cessation of partition of the pension signed by both married or civil union spouses or by either of the *de facto* spouses;

(d) Retraite Québec is informed that the *de facto* spouses have ceased to live in a *de facto* union for at least 12 months.

1993, c. 15, s. 61; 1997, c. 73, s. 69; 2002, c. 6, s. 172; 2015, c. 20, s. 61.

159. (*Repealed*).

1965 (1st sess.), c. 24, s. 167; 1989, c. 42, s. 9.

160. (*Repealed*).

1965 (1st sess.), c. 24, s. 168; 1989, c. 42, s. 9.

161. (*Repealed*).

1965 (1st sess.), c. 24, s. 169; 1989, c. 42, s. 9.

162. *(Repealed).*

1965 (1st sess.), c. 24, s. 170; 1972, c. 53, s. 48; 1989, c. 42, s. 9.

163. *(Repealed).*

1965 (1st sess.), c. 24, s. 171; 1989, c. 42, s. 9.

164. *(Repealed).*

1977, c. 24, s. 10; 1989, c. 42, s. 9.

164.1. *(Repealed).*

1983, c. 12, s. 25; 1989, c. 42, s. 9.

Disability Pension

165. A disability pension is payable for each month commencing with the fourth month following the month in which the beneficiary became disabled.

Nevertheless, in the case of a beneficiary of a disability pension who has ceased to be disabled and becomes disabled again for the same cause within five years, the pension is payable commencing with the month following the month in which he became again disabled.

1965 (1st sess.), c. 24, s. 172; 1972, c. 53, s. 50.

165.1. *(Repealed).*

1985, c. 6, s. 517; 1993, c. 15, s. 62.

166. A disability pension ceases at the end of the month in which the beneficiary ceases to be disabled or dies or at the end of the month preceding that in which he reaches 65 years of age.

It also ceases at the end of the month preceding that in which a retirement pension becomes payable to the beneficiary under this Act or under a similar plan, and at the end of the month which precedes the month in which a replacement indemnity becomes payable to him.

1965 (1st sess.), c. 24, s. 173; 1972, c. 53, s. 51; 1983, c. 12, s. 26; 1993, c. 15, s. 63.

167. *(Repealed).*

1965 (1st sess.), c. 24, s. 174; 1972, c. 53, s. 52; 1993, c. 15, s. 64.

Death Benefit

168. The death benefit shall be paid to the person or charity, whether or not it is endowed with juridical personality, that has paid the funeral expenses, provided that an application therefor is made within 60 days after the contributor's death and that vouchers are produced within that time.

If the application is not made within the allotted time, the death benefit shall be paid to the first of the following applicants:

(a) the person or body referred to in the first paragraph, on production of vouchers;

(b) the heirs of the contributor or, if there are no heirs, the surviving spouse or, if there is no surviving spouse, the descendants or, if there is no surviving spouse or descendants, the ascendants.

The benefit shall be paid to the person or body that has paid for the funeral expenses but only up to an amount equal to the amount of those expenses. If the amount of funeral expenses that has been paid is less than the amount of the death benefit, any remaining balance shall be paid in accordance with subparagraph *b* of the second paragraph.

1965 (1st sess.), c. 24, s. 175; 1993, c. 15, s. 65; 1997, c. 73, s. 70.

169. An application for a death benefit may be made on behalf of the heirs of a contributor by one of them or by the liquidator of the succession.

1965 (1st sess.), c. 24, s. 176; 1993, c. 15, s. 66; 1997, c. 73, s. 71.

Surviving Spouse's Pension

170. A surviving spouse's pension is payable commencing with the month following that in which the contributor died.

Nevertheless, no surviving spouse's pension, other than a surviving spouse's pension payable under section 108.3 or 176.1, is payable with respect to any month earlier than the 12th month preceding the month following that in which the application was received.

1965 (1st sess.), c. 24, s. 177; 1972, c. 53, s. 53; 1974, c. 16, s. 35; 1989, c. 42, s. 10; 1993, c. 15, s. 67; 2008, c. 21, s. 54.

171. Subject to this Act, a surviving spouse's pension shall continue to be paid during the lifetime of the beneficiary, and shall cease at the end of the month in which the beneficiary dies.

1965 (1st sess.), c. 24, s. 178; 1974, c. 16, s. 36.

Orphan's Pension and Disabled Contributor's Child's Pension

172. An orphan's pension is payable commencing with the month following the month in which the contributor died or, in the case of a child born viable within the 300 days following the death of the contributor, commencing with the month following his birth.

A disabled contributor's child's pension is payable commencing with the month in which a disability pension is payable to the contributor under this Act or under a similar plan.

In the case of the child of a disabled contributor born after the date on which the contributor became disabled or in the case of a child adopted legally by the contributor after that date, a disabled contributor's child's pension is payable commencing with the month following the month of the birth or legal adoption of the child, but not before the disability pension becomes payable.

Nevertheless, no orphan's or disabled contributor's child's pension is payable for any month earlier than the twelfth month preceding the month following that in which the application was received, except as provided in sections 172.1 and 176.1.

1965 (1st sess.), c. 24, s. 181; 1972, c. 53, s. 54; 1974, c. 16, s. 38; 1982, c. 17, s. 71; 1993, c. 15, s. 68; 2008, c. 21, s. 55.

172.1. To set the date on which an orphan's pension or a disabled contributor's child's pension becomes payable, Retraite Québec may, if circumstances justify it, use the date of the application for any benefit related to the death of the contributor or the date of the application for a disability pension. Unless warranted by exceptional circumstances in the opinion of Retraite Québec, retroactivity is limited to 36 months, including the month the application for the orphan's pension or disabled contributor's child's pension is submitted.

2008, c. 21, s. 56; 2015, c. 20, s. 61.

173. Where an orphan's pension is payable to a beneficiary under this Act or under a similar plan, no disabled contributor's child's pension or other orphan's pension is payable to him under this Act.

Where a disabled contributor's child's pension is payable to a beneficiary under this Act or under a similar plan, no orphan's or other disabled contributor's child's pension is payable to him under this Act.

However, a beneficiary who, had it not been for the first and second paragraphs, would have been entitled to an orphan's pension from 1 January 2012 under this Act may, upon application and if the beneficiary meets the requirements set out in section 86, receive the higher of the pensions.

No disabled contributor's child's pension is payable to the child who became the child of a disabled contributor after the date the latter became disabled unless the contributor is the father or mother of the child.

1965 (1st sess.), c. 24, s. 182; 1974, c. 16, s. 39; 1982, c. 17, s. 71; 1985, c. 4, s. 21; 2011, c. 36, s. 23.

174. An orphan's pension or a disabled contributor's child's pension ceases to be payable at the end of the month preceding the eighteenth birthday of the beneficiary or at the end of the month of his death. The disabled contributor's child's pension also ceases to be payable at the end of the month in which the beneficiary ceases to be a child of the contributor within the meaning of section 86, or at the end of the month in which the disability pension ceases to be payable to the contributor.

Where a child became entitled to an orphan's or disabled contributor's child's pension, as the child of a contributor other than his father and mother, he ceases to be entitled to it at the end of the month in which he goes back to live with either of such parents.

The adoption of a beneficiary of an orphan's pension does not terminate the pension.

1965 (1st sess.), c. 24, s. 183; 1974, c. 16, s. 40; 1982, c. 17, s. 71; 1985, c. 4, s. 22; 1993, c. 15, s. 69.

175. An orphan's pension or a disabled contributor's child's pension shall be paid to the person who maintains the beneficiary in the conditions provided for by regulation; otherwise, it shall be paid to the person designated by Retraite Québec.

For the purposes of the preceding paragraph, the contributor or, if he has died, the surviving spouse is presumed to be the person maintaining him wholly if the child resides with him.

1965 (1st sess.), c. 24, s. 184; 1972, c. 53, s. 55; 1993, c. 15, s. 70; 1997, c. 73, s. 72; 2015, c. 20, s. 61.

176. An application for an orphan's or disabled contributor's child's pension may be made by the child himself or on his behalf by any person, in particular, the person to whom the pension would be payable.

1965 (1st sess.), c. 24, s. 185; 1997, c. 73, s. 73.

176.1. If the contributor has disappeared or is absent, the retroactive payment of the surviving spouse's pension and the orphan's pension may exceed 12 months, provided the application for a pension is made before the end of the 12th month following the declaratory judgment of death, the attestation of death or the identification of the deceased contributor. Unless warranted by exceptional circumstances in the opinion of Retraite Québec, retroactivity is limited to 36 months, including the month the application is submitted.

In order for retroactivity to exceed 12 months, the application for a declaratory judgment of death must, in the opinion of Retraite Québec, have been made with due diligence under the circumstances.

2008, c. 21, s. 57; 2015, c. 20, s. 61.

DIVISION V

PARTICIPATION IN MORE THAN ONE PLAN

177. Where an agreement for such purpose has been entered into with the authority administering a similar plan, the whole amount of any benefit shall be payable either under this Act or under such similar plan.

1965 (1st sess.), c. 24, s. 186.

177.1. Where an agreement for such purpose has been entered into with the authority administering a similar plan, applications for partition under sections 102.1, 102.10.3 and 158.3 shall be dealt with and partitions effected in accordance with the agreement.

1977, c. 24, s. 11; 1993, c. 15, s. 71; 1997, c. 73, s. 74.

178. Any agreement entered into under section 177 shall provide for the making of any financial adjustments required to be made by reason of payments thereunder.

1965 (1st sess.), c. 24, s. 187.

179. Failing an agreement having the effect provided in section 177, the amount of a benefit is, notwithstanding anything in this Act, equal to that proportion of such amount which the total pensionable earnings of the contributor attributable to contributions made under this Act bears to his total pensionable earnings.

1965 (1st sess.), c. 24, s. 188.

180. For the purposes of section 179, the total pensionable earnings of a contributor attributable to contributions made under this Act are an amount equal to the amount that his total pensionable earnings would be if the unadjusted pensionable earnings of the contributor for each year were that proportion of such earnings that

(a) his earnings on which a contribution has been made under this Act, calculated as provided in subparagraph 1 of paragraph *b* of section 98,

are of

(b) the aggregate of his earnings on which a contribution has been made under this Act and under a similar plan, calculated as provided in subparagraphs 1 and 2 of the said paragraph.

1965 (1st sess.), c. 24, s. 189.

180.1. For the years in respect of which a partition has been effected under section 102.1 or 102.10.3 and under a similar plan, the proportion provided in section 180 is replaced by the proportion that

(a) his unadjusted pensionable earnings allotted to him as a result of a partition effected under section 102.1 or 102.10.3 are of

(b) the aggregate of his unadjusted pensionable earnings allotted to him as a result of a partition effected under section 102.1 or 102.10.3 and those allotted to him under the similar plan.

1977, c. 24, s. 12; 1997, c. 73, s. 75.

DIVISION VI

ADMINISTRATIVE AGREEMENTS

1993, c. 15, s. 72.

180.2. Retraite Québec and the Commission des normes, de l'équité, de la santé et de la sécurité du travail shall enter into an agreement for the transmission of the information and documents required for the purposes of this Act and the regulations, and the Acts and regulations administered by the Commission.

In particular, such an agreement shall permit

(a) the fixing of the date on which, pursuant to the third paragraph of section 139.2, an application for a disability pension is presumed to be made;

(b) the identification, for the purposes of sections 95.4, 96.1 to 96.3, 101, 105.2, 106.3, 116.3, 139, 148 and 166, of contributors who are beneficiaries of a replacement indemnity and the months or parts of months for which that indemnity is payable to them;

(c) the determination of the amounts of disability pension or retirement pension which may be recovered on the ground that a replacement indemnity was payable to the beneficiary and the terms and conditions of application for and payment of such amounts in accordance with the third paragraph of section 144 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001);

(d) the identification of contributors who are beneficiaries of a disability pension, the months for which that pension is payable to them and the amount of that pension.

1993, c. 15, s. 72; 1997, c. 73, s. 76; 2015, c. 15, s. 237; 2015, c. 20, s. 61.

180.3. Retraite Québec shall pay to the Société de l'assurance automobile du Québec, on a monthly basis, a total amount corresponding to the amounts of disability pension which, by reason of section 105.1, cannot be paid to the contributors referred to in that section.

1995, c. 55, s. 3; 2015, c. 20, s. 61.

TITLE V

REVIEW AND PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

1997, c. 43, s. 616.

DIVISION I

REVIEW OF DECISIONS OF THE MINISTER

1993, c. 15, s. 73.

181. (*Repealed*).

1965 (1st sess.), c. 24, s. 190; 1972, c. 53, s. 56; 1991, c. 13, s. 1.

182. (*Repealed*).

1965 (1st sess.), c. 24, s. 191; 1991, c. 13, s. 1.

183. *(Repealed).*

1965 (1st sess.), c. 24, s. 192; 1991, c. 13, s. 1.

184. The provisions of Chapter III.2 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a decision rendered by the Minister under section 65 or 69 and to any assessment with respect to self-employed earnings or earnings as a family-type resource or an intermediate resource.

1965 (1st sess.), c. 24, s. 193; 1972, c. 26, s. 20; 1991, c. 13, s. 2; 1995, c. 63, s. 291; 1997, c. 85, s. 394; 2010, c. 31, s. 175; 2009, c. 24, s. 109.

185. This division is a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).

1972, c. 53, s. 57; 1972, c. 26, s. 21; 1997, c. 73, s. 77; 2010, c. 31, s. 175.

DIVISION II

REVIEW OF DECISIONS OF RETRAITE QUÉBEC

1993, c. 15, s. 74; 2015, c. 20, s. 61.

186. Retraite Québec may, on the application of an interested person, review any decision it has rendered.

The application must be made in writing within 90 days from the date on which the contested decision was notified, and must state briefly the grounds on which it is based.

Retraite Québec may extend the time limit or relieve a person of the consequences of his failure to comply with it if the person shows that the application for review cannot or could not, for a valid reason, be made within the prescribed time.

1965 (1st sess.), c. 24, s. 194; 1972, c. 53, s. 58; 1989, c. 55, s. 39; 1993, c. 15, s. 75; 1997, c. 43, s. 617; 2008, c. 21, s. 58; 2015, c. 20, s. 61.

187. Retraite Québec shall consider the application forthwith and render its decision.

The decision must be in writing, state the grounds on which it is based and be sent to the interested person together with a mention of his right to contest the decision before the Administrative Tribunal of Québec within the stated time.

1965 (1st sess.), c. 24, s. 195; 1993, c. 15, s. 75; 1997, c. 43, s. 618; 2015, c. 20, s. 61.

DIVISION III

PROCEEDING BEFORE THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

1997, c. 43, s. 619.

188. Every review decision rendered by Retraite Québec may, within 60 days of notification, be contested before the Administrative Tribunal of Québec.

Moreover, a person may contest before the Tribunal the decision whose review the person applied for if Retraite Québec does not make a decision within 90 days after the receipt of the application, subject to the following:

(1) if the person who applied for the review requested more time to present observations or produce documents, the 90-day time limit runs from the time observations are presented or documents are produced; and

(2) if Retraite Québec considers it necessary, to allow it to make a decision, that an examination be conducted by a health professional or that documents be produced, the time limit is extended for 90 days; the person who applied for the review must be notified of the extension.

1965 (1st sess.), c. 24, s. 196; 1972, c. 53, s. 59; 1974, c. 39, s. 47; 1977, c. 5, s. 14; 1993, c. 15, s. 75; 1997, c. 43, s. 619; 2005, c. 17, s. 40; 2015, c. 20, s. 61.

189. At the request of Retraite Québec, the Administrative Tribunal of Québec must issue a certificate attesting that no proceeding may be brought against a review decision rendered by Retraite Québec.

1974, c. 16, s. 41; 1974, c. 39, s. 49; 1977, c. 5, s. 14; 1985, c. 4, s. 23; 1997, c. 43, s. 620; 2015, c. 20, s. 61.

190. (*Repealed*).

1965 (1st sess.), c. 24, s. 198; 1993, c. 15, s. 76.

TITLE VI

ADMINISTRATION

DIVISION I

RECORD OF CONTRIBUTORS

1993, c. 15, s. 86.

191. Retraite Québec shall cause to be established such records, to be known as the Record of Contributors, of information, obtained under this Act or under an agreement, with respect to the earnings and contributions of contributors, as are necessary to permit

- (a) the determination of the amount of any benefit payable under this Act, and
- (b) the calculation of any financial adjustment required under any agreement.

1965 (1st sess.), c. 24, s. 199; 1993, c. 15, s. 86; 2015, c. 20, s. 61.

192. Subject to the provisions of any agreement entered into under section 211, every contributor may require Retraite Québec, by application made in writing, to inform him of the unadjusted pensionable earnings shown to his account in the Record of Contributors. In addition, an application for a statement of earnings may be made by an employer, on behalf of employees if he provides Retraite Québec with information allowing the employees to be identified; the statement of earnings shall, in such a case, be transmitted to the personal address of each contributor mentioned in the application or, in a sealed envelope, through his employer.

Retraite Québec is not bound to satisfy more than one application for a statement of earnings in any period of 12 months, unless the contributor shows that such information is necessary to him.

This section applies notwithstanding sections 83 and 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and notwithstanding section 13 of the Act respecting the protection of personal information in the private sector (chapter P-39.1).

1965 (1st sess.), c. 24, s. 200; 1987, c. 68, s. 103; 1993, c. 15, s. 77; 1997, c. 73, s. 78; 2015, c. 20, s. 61.

193. Where a contributor is not satisfied with the statement furnished to him, he may request that it be reviewed by Retraite Québec.

Sections 186 to 189 apply to any such request.

Nevertheless, no entry in the Record of Contributors based on information obtained under an agreement entered into under section 211 may be changed except in accordance with that agreement.

The second and third paragraphs apply notwithstanding sections 89 and 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

1965 (1st sess.), c. 24, s. 201; 1987, c. 68, s. 104; 1993, c. 15, s. 78; 2015, c. 20, s. 61.

194. Retraite Québec may, of its own initiative or at the request of an interested person, rectify any entry in the Record of Contributors; in the case of an entry based on information obtained pursuant to section 211, the rectification shall be made in the conditions provided for in the agreement referred to in that section.

An entry in the Record of Contributors relating to pensionable earnings within the meaning of Title III or to a contribution under this Act may not be rectified if four years have elapsed from the end of the year in which the entry was made. Retraite Québec may, however, make a correction in the Record of Contributors after the expiry of the four years where the change consists in increasing an amount entered to the account of a contributor if, according to the information provided to Retraite Québec, the amount is less than the amount that should be entered or, subject to section 194.1, where the change consists in striking off an erroneous entry in the account of a person if

(1) an amount erroneously entered to the account of the person is transferred to the account of another contributor;

(2) an amount entered under a similar plan which has erroneously been entered as a contribution under this Act;

(3) a person to whose account earnings and contributions are entered for a year declares not to have contributed or to have contributed for an amount that is less than the amount entered for the year concerned and it is established, to the satisfaction of Retraite Québec, that no contribution has actually been paid in relation to the amounts concerned for that year in respect of that person.

Similarly, where, following a judgment or an arbitration award declaring that an employee who has been dismissed or suspended by his employer should not have been so dismissed or suspended, such employee receives in the course of one year income that he should have received in the course of a preceding year, Retraite Québec may, taking that income into account, rectify the amount of the pensionable salary shown to the account of such employee in the Record of Contributors.

For the purposes of this Act, the employee is presumed to have received such pensionable salary in the year in respect of which he was thus registered in the Record of Contributors.

The third and fourth paragraphs apply only if the employee, within 365 days from the date of execution of the judgment or arbitration award, pays his contribution for the previous year in question by making for that year the election contemplated in section 55.

The second paragraph shall not be construed as preventing the rectification of an entry after the expiry of the time referred to in that paragraph if the rectification results from the application of Title III.

1965 (1st sess.), c. 24, s. 202; 1974, c. 16, s. 42; 1979, c. 54, s. 7; 1989, c. 55, s. 40; 1993, c. 15, s. 79; 1996, c. 31, s. 37; 1997, c. 73, s. 79; 2015, c. 20, s. 61.

194.1. No correction that would reduce a pension that is in payment may be made by Retraite Québec under subparagraph 1 or 3 of the second paragraph of section 194 after the expiry of the four-year time limit provided for therein, except at the request or with the consent of the contributor or the beneficiary of the pension.

1997, c. 73, s. 80; 2015, c. 20, s. 61.

195. Whenever any reduction is made in the amount of the unadjusted pensionable earnings of a contributor shown to his account in the Record of Contributors and it appears from the Record that prior to the making of such reduction the contributor had been informed of the amount of such earnings shown to his account, Retraite Québec shall again notify him by transmitting a corrected statement to him at his last known address.

If the contributor is not satisfied therewith, he may request that such a decision be reviewed by Retraite Québec in accordance with sections 186 to 189.

1965 (1st sess.), c. 24, s. 203; 1993, c. 15, s. 80; 2015, c. 20, s. 61.

DIVISION I.1

PHASED RETIREMENT

1997, c. 19, s. 3.

195.1. An employee who is 55 years of age or over but under 70 years of age and whose working time is reduced by reason of phased retirement may, under conditions prescribed by regulation of Retraite Québec, make an agreement with his employer to the effect that all or part of the amount of the reduction in his remuneration is to be considered as being paid to the employee.

The agreement must be recorded on the form prescribed by Retraite Québec and is valid only if it bears Retraite Québec's approval.

1997, c. 19, s. 3; 2015, c. 20, s. 61.

DIVISION II

SOCIAL INSURANCE NUMBER

196. Every individual who has reached 18 years of age on or before a day fixed by order of the Government and who is employed in pensionable employment on that day shall within 30 days after that day, if he has not earlier been assigned a Social Insurance Number, file an application with Retraite Québec, in prescribed manner, for the assignment to him of such a number.

Every individual who has reached 18 years of age on or before the same date but who is not employed in pensionable employment on that day shall within 30 days following the day on which he became employed in pensionable employment, if he has not earlier been assigned a Social Insurance Number, file an application with Retraite Québec, in prescribed manner, for the assignment to him of such a number.

The same duty shall devolve upon an individual who has reached 18 years of age after the day fixed by order and who then or thereafter is or becomes employed in pensionable employment.

1965 (1st sess.), c. 24, s. 204; 2015, c. 20, s. 61.

197. Every employer who employs an employee in pensionable employment shall require the employee to produce to him his Social Insurance Number Card.

Such duty shall be discharged within 30 days following,

- (a) in the case of an employee contemplated in the first paragraph of section 196, the day fixed by order;
- (b) in the case of an employee contemplated in the second paragraph of section 196, the day on which the employee becomes employed in pensionable employment;

(c) in the case of the employee contemplated in the third paragraph of section 196, the day on which the employee reaches 18 years of age or on which he begins to engage in pensionable employment, whichever is the later.

1965 (1st sess.), c. 24, s. 205.

198. The employer shall maintain a record of the Social Insurance Number of each of his employees employed in pensionable employment.

1965 (1st sess.), c. 24, s. 206.

199. Every employee who is employed in pensionable employment is required to produce his Social Insurance Number Card to his employer within 30 days after being so required.

1965 (1st sess.), c. 24, s. 207.

200. Every individual who is required by section 76 to file a return of his self-employed earnings or earnings as a family-type resource or an intermediate resource shall, on or before the first day on or before which he is required to pay any amount as or on account of the contribution required to be made by him in respect of those earnings, if he has not earlier been assigned a Social Insurance Number, apply to Retraite Québec, in prescribed manner, for the assignment to him of such a number.

1965 (1st sess.), c. 24, s. 208; 1977, c. 24, s. 13; 2009, c. 24, s. 110; 2015, c. 20, s. 61.

201. Retraite Québec shall, upon application by an individual to whom a Social Insurance Number has not earlier been assigned, assign to him a Social Insurance Number and issue to him a Social Insurance Number Card.

1965 (1st sess.), c. 24, s. 209; 2015, c. 20, s. 61.

202. An application for a Social Insurance Number shall be signed by the person concerned.

An individual who is unable to sign his name may affix his mark on the application in the presence of two witnesses whose names and signatures shall be shown thereon.

1965 (1st sess.), c. 24, s. 210.

203. Where an individual to whom a Social Insurance Number Card has been issued changes or modifies his name while employed in pensionable employment, he shall within 60 days thereafter apply to Retraite Québec for the issue to him of a new Social Insurance Number Card in his new name.

If such individual is not then employed in pensionable employment, but thereafter becomes employed in such employment, he shall make such application within 60 days after the day on which he began to be so employed.

If such individual is required to make a contribution in respect of his self-employed earnings or earnings as a family-type resource or an intermediate resource, he shall make such application within 60 days after the day on or before which he is required to pay an amount as or on account of such contribution.

No application shall be made under this section when a similar application has already been made to another authority empowered to receive it.

1965 (1st sess.), c. 24, s. 211; 1992, c. 57, s. 688; 2009, c. 24, s. 111; 2015, c. 20, s. 61.

204. Where a worker who is required under section 196 or 200 to file an application to be assigned a Social Insurance Number fails to file such application, he may nevertheless be assigned such a number.

1965 (1st sess.), c. 24, s. 212; 1972, c. 53, s. 60.

205. Retraite Québec may assign a Social Insurance Number and issue a Social Insurance Number Card to any beneficiary who does not hold such a card.

1974, c. 16, s. 43; 2015, c. 20, s. 61.

206. An agreement may be entered into with the government of Canada providing that any Social Insurance Number assigned by the appropriate authority of Canada shall be deemed to have been assigned under this Act.

1965 (1st sess.), c. 24, s. 213.

DIVISION III

PRIVILEGED INFORMATION

207. All information with respect to any contributor or beneficiary obtained under this Act by any person employed by the Government or Retraite Québec is privileged. No such person shall communicate or allow to be communicated to any person not legally entitled thereto any such information or allow any such person to inspect or have access to any writing containing any such information.

1965 (1st sess.), c. 24, s. 214; 1972, c. 53, s. 61; 1977, c. 5, s. 14; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1987, c. 68, s. 105; 1997, c. 73, s. 81; 2015, c. 20, s. 61.

208. Notwithstanding any other Act, Retraite Québec may obtain any information from any department or other government authority whenever communication thereof is necessary for the purposes of the administration of this Act.

1965 (1st sess.), c. 24, s. 215; 1986, c. 95, s. 294; 2015, c. 20, s. 61.

209. Notwithstanding any other Act, no person in the employ of Retraite Québec or of the Gouvernement du Québec shall be required, in any legal proceedings, to give evidence relating to any information that is privileged under section 207, or to produce any writing containing such information.

1965 (1st sess.), c. 24, s. 216; 1977, c. 5, s. 14; 2015, c. 20, s. 61.

210. Sections 207 and 209 do not apply in respect of proceedings relating to the administration of this Act.

1965 (1st sess.), c. 24, s. 217.

211. An agreement may be entered into with any government for the exchange of information obtained under this Act and under a similar plan administered by such government.

Notwithstanding sections 83, 89 and 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), such agreement may provide for the conditions under which a statement of the amounts shown to the account of a person who has made contributions under this Act and under a similar plan may be furnished to such person, and, if necessary, be reviewed on his request.

1965 (1st sess.), c. 24, s. 218; 1987, c. 68, s. 106; 1993, c. 15, s. 81.

212. Retraite Québec may enter into an agreement with the government of any other province for the purpose of obtaining information in connection with the administration of this Act.

1965 (1st sess.), c. 24, s. 219; 2015, c. 20, s. 61.

213. Retraite Québec may, with the approval of the Government, furnish to the government of Canada or of another province any information obtained under this Act.

1965 (1st sess.), c. 24, s. 220; 2015, c. 20, s. 61.

214. Retraite Québec may, in accordance with the terms and conditions provided for in the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), provide information obtained under this Act to any department or agency under the jurisdiction of the Gouvernement du Québec. However, information respecting earnings and contributions shall not be communicated unless the communication is necessary for the performance of a contract referred to in section 69.7 of the Tax Administration Act (chapter A-6.002).

1975, c. 17, s. 2; 1977, c. 5, s. 14; 1990, c. 57, s. 44; 2002, c. 5, s. 33; 2010, c. 31, s. 175; 2015, c. 20, s. 61.

DIVISION IV

RECIPROCAL AGREEMENTS

215. Where under the law of a country other than Canada provision is made for the payment of retirement, disability, death or survivors' benefits, Retraite Québec may enter into an agreement with the appropriate authority of the government of that country relating to

(a) the exchange of information,

(b) the administration of benefits payable under this Act to persons resident in that country and the extension of benefits under the law of that country or under this Act to and in respect of persons employed in or resident in that country,

(c) the administration of benefits payable under that law to persons resident in Québec and the extension of benefits under that law or under this Act to and in respect of persons employed in or resident in Québec, and

(d) any matter relating to the administration of the law of that country or of this Act.

For the purpose of giving effect to any such agreement, the Government may make regulations respecting the manner in which this Act shall apply to any case affected by the agreement and for adapting the provisions of this Act thereto. Such regulations may contain provisions allowing for such financial adjustments as the agreement may require.

1965 (1st sess.), c. 24, s. 221; 2015, c. 20, s. 61.

DIVISION V

ACTUARIAL REPORT

216. At least once in every three years, Retraite Québec shall cause to be prepared an actuarial valuation, for a minimum projection period of at least 50 years, on the operation of this Act and on the state of the Québec Pension Plan's account. The report made after the valuation shall include, in particular, for each of the 10 subsequent years and for every fifth year within a total period of not less than 40 years thereafter, an estimate of the Québec Pension Plan's revenue and expenditures and a study of the long-term effects thereof on the accumulation of the reserve.

The report must also state the steady-state contribution rate. This rate is equal to the rate of contribution that satisfies the following conditions:

(a) from the third year of the minimum projection period, it is the lowest constant rate possible during that period; and

(b) it makes the ratio between the reserve at the end of one year and the expenses of the following year, calculated for the last year of the minimum projection period, at least equal to the ratio calculated for the 20th year preceding the end of the minimum projection period.

However, for the purposes of subparagraph *a* of the second paragraph, when the third year of the minimum projection period is before the year 2018, it is presumed to be the year 2018.

If the result of the calculation of the steady-state contribution rate has more than two decimals, it is rounded off to the second, which is rounded up if the third decimal is greater than 4.

An actuarial valuation prepared under the first paragraph shall describe the situation of the plan as of 31 December of a year; the valuation report must be available before the end of the following year.

The valuation is done by using the rates of contribution fixed in section 44.1.

1965 (1st sess.), c. 24, s. 223; 1986, c. 59, s. 8; 1997, c. 73, s. 82; 2011, c. 18, s. 4; 2011, c. 34, s. 138; 2015, c. 20, s. 43.

217. Where a bill is introduced in the National Assembly to amend this Act immediately or in the future, Retraite Québec shall cause to be prepared a report showing the extent to which such bill affects the estimates of the most recent report made under section 216.

1965 (1st sess.), c. 24, s. 224 (*part*); 1968, c. 9, s. 90; 2015, c. 20, s. 61.

217.1. Retraite Québec shall publish in the *Gazette officielle du Québec*, before 1 July each year, the amortization payment rate included in the report made following the most recent actuarial valuation prepared under section 216 or 217.

2011, c. 18, s. 5; 2015, c. 20, a. 61.



The amortization payment rate included in the report made following the most recent actuarial valuation is 11.02%. (2016) 148 G.O. 1, 686.

218. The reports contemplated in sections 216 and 217 shall be prepared by an actuary who is a fellow of the Canadian Institute of Actuaries or enjoys a status considered equivalent thereto by the said society.

Such reports are transmitted to the Minister of Employment and Social Solidarity, who shall forthwith lay the same before the National Assembly if then sitting, or if it is not then sitting within the first five days of the next session.

Moreover if the National Assembly is dissolved at the time the Minister of Employment and Social Solidarity receives a report contemplated in section 217, he shall forthwith cause such report to be published in the *Gazette officielle du Québec*.

1965 (1st sess.), c. 24, s. 225; 1968, c. 9, s. 90; 1970, c. 19, s. 1; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1985, c. 4, s. 24; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30.

218.1. At least every six years, the competent committee of the National Assembly shall hold a public consultation on the examination of the operation of this Act, the state of the Québec Pension Plan's account and the accumulation of the reserve, and the advisability of proposing changes to the benefits provided for in this Act and to the rate of contribution.

1997, c. 73, s. 83; 2015, c. 20, s. 44.

DIVISION VI

REGULATIONS

219. Retraite Québec may make regulations

(a) prescribing anything that is to be prescribed otherwise than under Title III and Division I of Title V;

(b) (*paragraph repealed*);

(c) determining the conditions that persons to whom section 86, 133.1 or 175 applies must satisfy and the information they must furnish to be considered to maintain another person;

(c.1) fixing, for the purposes of section 102.4.1, the time within which an application for the annulment of partition may be presented;

(d) *(paragraph repealed)*;

(e) *(paragraph repealed)*;

(f) *(paragraph repealed)*;

(f.1) *(paragraph repealed)*;

(g) prescribing the time, manner and form of applications for benefits, applications for the partition of a retirement pension and applications for the partition of earnings, the information and evidence to be furnished in connection therewith and the procedure to be followed in dealing with and approving applications;

(g.1) for the partition of unadjusted pensionable earnings between former *de facto* spouses, under sections 102.10.3 to 102.10.9:

(1) defining the periods in which former *de facto* spouses are deemed not to have lived in a *de facto* union;

(2) determining the content of an agreement relating to such a partition;

(g.2) defining, for the partition of a retirement pension under sections 158.3 to 158.8, the periods in which *de facto* spouses are deemed not to have lived in a *de facto* union and adapting those provisions to the situation of married or civil union spouses who lived in a *de facto* union before their marriage or civil union;

(h) regulating the time, manner and form of an application for benefits, an application for the partition of a retirement pension or an application for the partition of earnings by a person who is incapable of managing his own affairs, and prescribing the manner in which any benefit or partition shall be paid, administered or effected, as the case may be;

(h.1) determining, for the purposes of the second paragraph of section 95 and the third paragraph of section 96, the method of calculating the annual income required to qualify an occupation as being substantially gainful;

(i) *(paragraph repealed)*;

(i.1) determining, for the purposes of the third paragraph of section 95, the circumstances and conditions under which a person may be considered to have ceased working by reason of his disability, and the circumstances and conditions under which the gainful occupation of a person constitutes his usual occupation;

(j) determining the information and documents to be produced to prove a disability;

(j.1) *(paragraph repealed)*;

(j.2) establishing the criteria which, for the purposes of the fourth paragraph of section 139, enable groups of contributors to be identified, and establishing the manner of fixing the date on which a contributor is presumed to have made an application for a retirement pension;

(j.3) prescribing ways other than in writing to apply for the benefits it determines;

(k) determining the cases which may give rise to the payment referred to in section 142.1 and the terms and conditions of such a payment, prescribing the method to be used to calculate the amount of the single payment or to establish the interval between payments;

(k.1) *(paragraph repealed)*;

(k.2) establishing, for the purposes of section 143.0.1, the method of computing interest;

(k.3) prescribing, for the purposes of section 150, the times and the terms and conditions of repayment of sums that may be recovered and the percentage and monthly amount up to which Retraite Québec may make deductions from benefits to compensate a debt;

(l) prescribing the payment of any amount on account of a benefit that remains unpaid at the death of a beneficiary;

(m) prescribing the terms and conditions governing the payment of benefits under the agreement contemplated in section 177;

(n) requiring employers to distribute to their employees material relating to the assignment of Social Insurance Numbers;

(o) prescribing the conditions upon which and the circumstances in which Social Insurance Number Cards that have been lost or destroyed may be replaced;

(p) *(paragraph repealed)*;

(q) *(paragraph repealed)*;

(r) enacting any measure necessary or useful for the carrying out of any Title other than Title III and Division I of Title V;

(s) determining in which manner the calculations provided in sections 117, 118, 124 and 133 must be made;

(t) determining the manner of rounding off a fraction that is less than one resulting from the calculations made in the application of Title IV;

(u) *(paragraph repealed)*;

(v) prescribing the costs exigible for the carrying out of a seizure of property in the hands of a third person;

(w) determining the terms and conditions of the agreements referred to in section 195.1 and the circumstances in which the agreements cease to have effect;

(x) fixing, for the purposes of the third paragraph of section 145, the conditions, manner and form of an application for the transfer of retroactive disability pension and of an application relating to the deduction and remittance of the amounts thus transferred to the administrator of a disability insurance plan.

1965 (1st sess.), c. 24, s. 226; 1972, c. 53, s. 63; 1973, c. 16, s. 12; 1974, c. 16, s. 44; 1974, c. 39, s. 50; 1977, c. 24, s. 14; 1983, c. 12, s. 27; 1985, c. 4, s. 25; 1989, c. 42, s. 11; 1989, c. 55, s. 41; 1993, c. 15, s. 82; 1993, c. 72, s. 19; 1996, c. 15, s. 5; 1997, c. 19, s. 4; 1997, c. 73, s. 84; 2002, c. 6, s. 173; 2002, c. 52, s. 5; 2008, c. 21, s. 59; 2011, c. 36, s. 24; 2015, c. 20, s. 61; I.N. 2016-01-01 (NCCP).

220. The regulations made by Retraite Québec shall not come into force until approved by the Government and published in the *Gazette officielle du Québec*.

1965 (1st sess.), c. 24, s. 227; 1985, c. 4, s. 26; 1993, c. 15, s. 83; 2015, c. 20, s. 61.

221. Retraite Québec, with the authorization of the Government, may enter into any agreement provided for in this Act except the agreements contemplated in Title III and Division I of Title V which may, with the same authorization, be entered into by the Minister.

1965 (1st sess.), c. 24, s. 228; 1972, c. 53, s. 64; 2015, c. 20, s. 61.

222. *(Repealed).*

1965 (1st sess.), c. 24, s. 229; 1974, c. 39, s. 51; 1991, c. 13, s. 3.

DIVISION VII

PENAL PROVISIONS

1992, c. 61, s. 519.

223. Every person who

(a) knowingly makes a false or misleading statement in any application or declaration or makes any application or declaration that by reason of any non-disclosure of facts is false or misleading, or obtains any benefit payment by false pretences,

(b) being the payee thereof, negotiates or attempts to negotiate any cheque for a benefit to which he knows he is not entitled,

(c) knowingly fails to return any cheque or the amount thereof or any excess amount, as required by section 147,

(d) knowingly furnishes any false or misleading information in any application for a Social Insurance Number,

(e) knowingly makes an application for a Social Insurance Number, having been assigned such a number, whether giving the same or different information in such application as in his previous application, or

(f) fails to comply with section 199 or 200 or any regulation made under paragraph *n* of section 219,

(g) *(paragraph repealed),*

is guilty of an offence and liable to a fine of \$25 to \$200.

1965 (1st sess.), c. 24, s. 230; 1987, c. 68, s. 107.

224. Where a legal person is convicted of an offence under this Act, every officer, director or chief executive officer and every agent of the legal person who directed, authorized, assented to, acquiesced in or participated in the offence is a party to the offence, and is liable to the punishment provided for the offence whether or not the legal person has been prosecuted or convicted therefor.

1965 (1st sess.), c. 24, s. 231; 1992, c. 61, s. 520; 1997, c. 73, s. 85.

225. Offences under the provisions of sections 59 and 63 shall be prescribed by five years from the date of the commission of the offence.

1965 (1st sess.), c. 24, s. 232; 1990, c. 4, s. 767; 1992, c. 61, s. 521.

226. *(Repealed).*

1965 (1st sess.), c. 24, s. 233; 1990, c. 4, s. 768; 1992, c. 61, s. 522.

227. *(Repealed).*

1965 (1st sess.), c. 24, s. 234; 1990, c. 4, s. 769; 1992, c. 61, s. 523.

TITLE VII

FINAL PROVISIONS

228. The Minister of Employment and Social Solidarity shall have charge of the application of those provisions of this Act whose application is not under the jurisdiction of the Minister of Revenue.

1970, c. 19, s. 2; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30.



The Minister of Finance exercises the functions of the Minister of Employment and Social Solidarity and the Minister of Revenue provided for in this Act. Order in Council 412-2016 dated 25 May 2016, (2016) 148 G.O. 2 (French), 2923.

229. Retraite Québec shall repay to the extent established in section 230, to the Minister of Employment and Social Solidarity, the benefit granted under a last resort financial assistance program provided for in the Individual and Family Assistance Act (chapter A-13.1.1) in respect of each surviving spouse, disabled person, orphan and child of a disabled person who would be a beneficiary of the pensions contemplated in paragraphs *b, d, e* and *f* of section 105 as if the obligations relating to the contributions had been performed with respect to them.

This section applies notwithstanding sections 235 and 236 of chapter 24 of the Statutes of 1965 (1st session) relating to the coming into force of the Plan.

1972, c. 53, s. 65; 1974, c. 16, s. 45; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1988, c. 51, s. 123; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 1998, c. 36, s. 190; 2001, c. 44, s. 30; 2005, c. 15, s. 169; 2015, c. 20, s. 61.

230. The amount of the repayment mentioned in section 229 shall be equal to one-half of the aggregate of

- (a) the benefit contemplated in section 124 for each surviving spouse or disabled person and
- (b) the benefit contemplated in section 138 for each orphan or child of a disabled person.

However, the amount of such repayment shall not exceed one-half of the amounts actually paid by the Minister of Employment and Social Solidarity for each person mentioned in the preceding paragraph.

1972, c. 53, s. 65; 1974, c. 16, s. 46; 1981, c. 9, s. 35; 1982, c. 53, s. 57; 1992, c. 44, s. 81; 1994, c. 12, s. 67; 1997, c. 63, s. 128; 2001, c. 44, s. 30.

231. The repayment mentioned in section 229 shall be made only in respect of persons less than 65 years of age who are eligible under a last resort financial assistance program provided for in the Individual and Family Assistance Act (chapter A-13.1.1) and who were receiving social aid on 31 December 1971 and are not beneficiaries of the pensions contemplated in section 105.

1972, c. 53, s. 65; 1988, c. 51, s. 124; 1998, c. 36, s. 191; 2005, c. 15, s. 170.

232. *(This section ceased to have effect on 17 April 1987).*

1982, c. 21, s. 1; U. K., 1982, c. 11, Sch. B, Part I, s. 33.

REPEAL SCHEDULES

In accordance with section 17 of the Act respecting the consolidation of the statutes (chapter R-3), chapter 24 of the statutes of 1965 (1st session), in force on 31 December 1977, is repealed, except the second paragraph of section 144, sections 164, 224 (*part*), 234g, 235 and 236, effective from the coming into force of chapter R-9 of the Revised Statutes.

In accordance with section 17 of the Act respecting the consolidation of the statutes and regulations (chapter R-3), subparagraph *e* of section 165a of chapter 24 of the statutes of 1965 (1st session), in force on 1 June 1979, is repealed effective from the coming into force of the updating to 1 June 1979 of chapter R-9 of the Revised Statutes.

