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CHAP. 44

An Act to amend the Public Service Superannuation Act, the Canadian Forces Superannuation Act, the Defence Services Pension Continuation Act, the Royal Canadian Mounted Police Superannuation Act, the Diplomatic Service (Special) Superannuation Act, the Inter-colonial and Prince Edward Island Railways Employees' Provident Fund Act and the Canadian Corporation for the 1967 World Exhibition Act.

[Assented to 11th July, 1966.]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. This Act may be cited as the *Statute Law (Superannuation) Amendment Act, 1966*. Short title.

PUBLIC SERVICE SUPERANNUATION ACT.

2. (1) Subsection (1) of section 2 of the *Public Service Superannuation Act* is amended by adding thereto, immediately after paragraph (i) thereof, the following paragraph:

1952-53, c. 47;
1953-54, c. 64;
1955, c. 16;
1956, c. 44;
1960, c. 38;
1965, c. 5.

“(ia) “provincial pension plan” has the same meaning as in the *Canada Pension Plan*.” “Provincial pension plan.”

(2) Paragraph (n) of subsection (1) of section 2 of the said Act is repealed. 1955, c. 16,
s. 1.

(3) Section 2 of the said Act is further amended by adding thereto the following subsection:

“(3) For the purposes of paragraph (ba) of subsection (1) of section 4 and paragraph (e) of subsection (2) of section 7, a person shall be deemed to have When specified age deemed to be reached.

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credited shall be charged to the Consolidated Revenue Fund in five equal annual instalments commencing in the fiscal year in which the salary increase is authorized.

(3) Following the laying before Parliament of any actuarial report described in section 33, there shall be credited to the Superannuation Account such amount as, in the opinion of the Minister, together with the amount then to the credit of the said Account, is required to meet the cost of the benefits payable under this Act and the amount so credited shall be charged to the Consolidated Revenue Fund in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament."

Amount to be credited on basis of actuarial report.

(2) This section shall be deemed to have come into force on the 1st day of January, 1966.

22. (1) Paragraph (a) of subsection (1) of section 39 of the said Act is repealed and the following substituted therefor:

1960, c. 38, s. 21(1).

- "(a) "basic benefit" with respect to a participant means the salary of the participant if it is a multiple of two hundred and fifty dollars or the nearest multiple of two hundred and fifty dollars above the salary of the participant if it is not a multiple of two hundred and fifty dollars, subject to a reduction, to be made as of such time as the regulations prescribe, of one-tenth of that amount for every year of age in excess of sixty attained by the participant, except that
- (i) in the case of a participant who is employed in the Public Service, the basic benefit shall be not less than
 - (A) one-sixth of his salary if such one-sixth is a multiple of two hundred and fifty dollars, or the nearest multiple of two hundred and fifty dollars above one-sixth of his salary if such one-sixth is not a multiple of two hundred and fifty dollars, or
 - (B) five hundred dollars,
 whichever is the greater, and
 - (ii) in the case of an elective participant who, upon ceasing to be employed in the Public Service or to be a member of the regular forces, was entitled under Part I to an immediate annuity, the basic benefit shall be not less than five hundred dollars;"

"Basic benefit."

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(2) Paragraph (d) of subsection (1) of section 39 of the said Act is repealed and the following substituted therefor:

"Elective." "(d) "elective" as applied to a participant means that the participant comes within subparagraph (iii) or (iv) of paragraph (e);"

1960, c. 38,
s. 21(2). (3) Subparagraphs (iii) to (v) of paragraph (e) of subsection (1) of section 39 of the said Act are repealed and the following substituted therefor:

- "(iii) a person not coming within subparagraph (i) or (ii) who has made an election under section 40 and continues to contribute under this Part, and
- (iv) a person not coming within subparagraph (i), (ii) or (iii) who has made an election under section 40 and to whom the basic benefit in the amount of five hundred dollars referred to in paragraph (a) applies without contribution under this Part by him therefor,"

(4) Paragraphs (g) and (h) of subsection (1) of section 39 of the said Act are repealed and the following substituted therefor:

"Regular forces participant." "(h) "regular forces participant" means a person who is a participant under Part III of the *Canadian Forces Superannuation Act*;"

(5) Paragraph (i) of subsection (1) of section 39 of the said Act is repealed and the following substituted therefor:

"Salary." "(i) "salary" means

- (i) in the case of a participant employed in the Public Service, the compensation received for the performance of the regular duties of his position or office in the Public Service, expressed in terms of an annual rate, except that where a retroactive increase is authorized in the compensation of such participant, such increase shall be deemed to have commenced to have been received by him on such day as the regulations prescribe, and

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- (ii) in the case of an elective participant, his salary in the Public Service at the time he ceased to be employed in the Public Service, expressed in terms of an annual rate;”

(6) Subsection (4) of section 39 of the said Act is repealed and the following substituted therefor:

- “(4) For the purposes of sections 40 and 42,
 (a) in calculating the period during which a person has been employed in the Public Service, any service of that person as a member of the regular forces shall be deemed to be employment in the Public Service; and
 (b) in calculating the period during which a person has been a participant under this Part, any period during which that person was a regular forces participant under this Part prior to the coming into force of this subsection or under Part III of the *Canadian Forces Superannuation Act* shall be included.”
- Service in regular forces to be counted.

23. (1) Subsection (1) of section 40 of the said Act is repealed and the following substituted therefor: 1956, c. 44, s. 7(1).

“**40.** (1) A participant who is employed in the Public Service and has been so employed substantially without interruption for five years or more or has been a participant under this Part without interruption for five years or more may, within one year before such time as he ceases to be employed in the Public Service, elect to continue to be a participant under this Part after that time.”

Election to continue as participant.

(2) All that portion of subsection (2) of section 40 of the said Act preceding paragraph (a) thereof is repealed and the following substituted therefor: 1956, c. 44, s. 7(1).

“(2) A person who ceases to be employed in the Public Service and at the time he ceases to be so employed is a participant who has been employed in the Public Service substantially without interruption for five years or more or has been a participant under this Part without interruption for five years or more,”

Idem.

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payable under this Act as a result of such pay increase, and the amount so credited shall be charged to the Consolidated Revenue Fund in five equal annual instalments commencing in the fiscal year in which the salary increase is authorized.

Amount to
be credited
on basis of
actuarial
report.

(3) Following the laying before Parliament of any actuarial report described in section 25, there shall be credited to the Superannuation Account such amount as in the opinion of the Minister of Finance, together with the amount then to the credit of the said Account is required to meet the cost of the benefits payable under this Act and the amount so credited shall be charged to the Consolidated Revenue Fund in five equal annual instalments commencing in the fiscal year in which the report is laid before Parliament."

53. The said Act is further amended by adding thereto the following Part:

"PART III

SUPPLEMENTARY DEATH BENEFITS.

INTERPRETATION.

Definitions.
"Basic
benefit."

44. (1) In this Part,
- (a) "basic benefit" with respect to a participant means the salary of the participant if it is a multiple of two hundred and fifty dollars or the nearest multiple of two hundred and fifty dollars above the salary of the participant if it is not a multiple of two hundred and fifty dollars, subject to a reduction, to be made as of such time as the regulations prescribe, of one-tenth of that amount for every year of age in excess of sixty attained by the participant, except that in the case of an elective participant who, upon ceasing to be a member of the regular forces or upon ceasing to be employed in the Public Service, was entitled under Part I or under the *Defence Services Pension Continuation Act* to an annuity or pension, the basic benefit shall not be less than five hundred dollars;
 - (b) "benefit" means the amount payable in respect of a participant under section 48;
 - (c) "elective" as applied to a participant means that the participant comes within subparagraph (ii) or (iii) of paragraph (d);

"Benefit."

"Elective."

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- (d) "participant" means "Participant."
- (i) a member of the regular forces,
 - (ii) a person other than a member of the regular forces who has made an election under section 45 and continues to contribute under this Part, and
 - (iii) a person not coming within subparagraph (i) or (ii) who has made an election under section 45 and to whom the basic benefit in the amount of five hundred dollars referred to in paragraph (a) applies without contribution under this Part by him therefor,
- but does not include a person described in paragraph (b) of subsection (1) of section 52 of the *Public Service Superannuation Act* who elected not to come under the provisions of Part II of that Act;
- (e) "public service participant" means a person "Public service participant."
who is a participant under Part II of the *Public Service Superannuation Act*;
- (f) "salary" means "Salary."
- (i) in the case of a participant who is a member of the regular forces, the greater of
 - (A) the pay of that participant, expressed in terms of an annual rate, or
 - (B) three thousand dollars per annum if his rank is lower than chief petty officer in the Royal Canadian Navy or warrant officer in the Canadian Army or Royal Canadian Air Force, or five thousand dollars per annum if his rank is chief petty officer or higher in the Royal Canadian Navy or warrant officer or higher in the Canadian Army or Royal Canadian Air Force, and
 - (ii) in the case of an elective participant, the greater of
 - (A) the pay of that participant at the time he ceased to be a member of the regular forces, expressed in terms of an annual rate, or
 - (B) three thousand dollars per annum if his rank at the time he ceased to be a member of the regular forces was lower than chief petty officer in the Royal Canadian Navy or warrant officer in the Canadian Army or Royal Canadian Air Force, or five thousand

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dollars per annum if his rank at that time was chief petty officer or higher in the Royal Canadian Navy or warrant officer or higher in the Canadian Army or Royal Canadian Air Force, except that where a retroactive increase is authorized in the pay of that participant, such increase shall be deemed to have commenced to have been received by him on such day as the regulations prescribe; and

- (g) other words and expressions have the same meaning as in Part I.

(2) Where in any circumstances a woman would be deemed to be or not to be the widow of a deceased contributor under Part I or under the *Defence Services Pension Continuation Act*, a woman shall, in like circumstances, be deemed for the purposes of this Part to be or not to be the widow of a deceased participant.

- (3) For the purpose of section 45,
- (a) in calculating the period during which a person has been a member of the regular forces, any period during which that person was employed in the Public Service shall be deemed to be service as a member of the regular forces; and
- (b) in calculating the period during which a person has been a participant under this Part, any period during which that person was a participant under Part II of the *Public Service Superannuation Act* shall be included.

45. (1) A participant who is a member of the regular forces and who has been such a member substantially without interruption for five years or more or has been a participant under this Part without interruption for five years or more may, within one year before such time as he ceases to be such a member, elect to continue to be a participant under this Part after that time.

(2) A person who ceases to be a member of the regular forces and at the time he ceases to be a member is a participant who has been a member of the regular forces substantially without interruption for five years or more or has been a participant under this Part without interruption for five years or more,

- (a) shall be deemed, for the purposes of this Part except section 47, to be a participant under this Part for a period of thirty days after that time, and

Other words and expressions. When woman deemed widow.

Service in Public Service to be counted.

Election to continue as participant.

Idem.

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- (b) may, within that period of thirty days, elect to continue to be a participant under this Part after the expiration of that period, and shall if upon ceasing to be a member he is entitled under Part I or under the *Defence Services Pension Continuation Act* to an annuity or pension, be deemed so to have elected within that period to continue to be a participant under this Part after the expiration of that period.

(3) An election under subsection (1) or (2) shall be deemed not to take effect until the expiration of the period of thirty days mentioned in paragraph (a) of subsection (2). Idem.

(4) Notwithstanding anything in this Part, a participant who becomes a public service participant ceases to be a participant under this Part, but if on ceasing to be a public service participant he is not entitled to an immediate annuity under the *Public Service Superannuation Act* and is entitled under Part I or under the *Defence Services Pension Continuation Act* to an annuity or pension he shall be deemed to have elected under subsection (1) to continue to be a participant under this Part. When public service participant deemed participant.

46. (1) Where the basic benefit of an elective participant who, upon ceasing to be a member of the regular forces, was entitled under Part I or under the *Defence Services Pension Continuation Act* to an annuity or pension exceeds five hundred dollars, the amount thereof shall, if the participant so elects, be reduced to five hundred dollars. Election to reduce basic benefit.

(2) An election made under this section is irrevocable. Idem.

CONTRIBUTIONS.

47. Every participant shall contribute to the Consolidated Revenue Fund at the rate of five cents per month for every two hundred and fifty dollars in the amount of his basic benefit, or, in the case of elective participants or participants who are absent from duty, such contribution as the regulations prescribe. Amount of contribution.

BENEFITS.

48. (1) On the death of a participant there shall be paid to the persons and in the manner specified in this Part, the amount of the basic benefit of the participant. Payment of benefit.

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Benefits to
certain
participants
continued.

part with respect to which the last contribution payable under this Part by the participant was calculated.

(2) Notwithstanding subsection (1), in calculating the benefit payable under subsection (1) on the death of a person who was an elective regular forces participant under Part II of the *Public Service Superannuation Act* immediately before the coming into force of this section and who continued to be an elective participant until the time of his death, "basic benefit" means the basic benefit as defined in paragraph (a) of subsection (1) of section 39 of the *Public Service Superannuation Act* as it read immediately prior to the coming into force of this section.

To whom
benefits paid.

49. (1) Benefits shall be paid as follows:

- (a) in the case of a deceased male participant survived by a widow, to the widow; and
- (b) in the case of any other deceased participant, to the estate of the participant.

How benefits
paid.

(2) Subject to any regulations made under paragraph (e) of subsection (1) of section 55, a benefit shall be paid in a lump sum.

Regular
Forces
Death
Benefit
Account.

50. (1) The Regular Forces Death Benefit Account in the Consolidated Revenue Fund is continued and there shall be credited to it the following:

- (a) the amount of all contributions paid under section 47 by participants;
- (b) one-sixth of the benefit paid in respect of each participant who, at the time of death, was a member of the regular forces, for which benefit contributions under this Part were payable by him at that time;
- (c) one-sixth of the benefit paid in respect of each elective participant who upon ceasing to be a member of the regular forces was entitled under Part I or under the *Defence Services Pension Continuation Act* to an annuity or pension, for which benefit contributions under this Part were payable by him at the time of death;
- (d) the amount of the single premium determined under Schedule A in respect of each participant in the case of whom the basic benefit in the amount of five hundred dollars referred to in paragraph (a) of subsection (1) of section 44 applies without contribution under this Part by him therefor; and
- (e) an amount representing interest on the balance from time to time to the credit of the said

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Account at such rate and calculated in such manner as the regulations prescribe.

(2) Benefits shall be paid out of the Consolidated Revenue Fund and shall be charged against the Regular Forces Death Benefit Account.

How benefits
to be
charged.

GENERAL.

51. (1) There shall be issued to elective participants a document in such form as the regulations prescribe as evidence that they are participants under this Part.

Elective
participants.

(2) An elective participant ceases to be a participant if any contribution payable by him under this Part is not paid within thirty days after the due date thereof.

Idem.

52. Benefits are not capable of being assigned, charged, attached, anticipated or given as security and any transaction purporting to assign, charge, attach, anticipate or give as security any benefit is void.

Benefits not
assignable,
etc.

53. The Minister of Finance shall lay before Parliament at least once in every five years an actuarial report on the state of the Regular Forces Death Benefit Account containing an estimate of the extent to which the amounts standing to the credit of the Account and the contributions payable under this Part are sufficient to meet the benefits chargeable against the Account.

Actuarial
report.

54. The Minister shall lay before Parliament each year a report on the administration of this Part during the preceding fiscal year, including a statement showing the amounts that during such year were credited to or charged against the Regular Forces Death Benefit Account.

Annual
report.

55. (1) The Governor in Council may make regulations for carrying the purposes and provisions of this Part into effect and, without restricting the generality of the foregoing, may make regulations

Regulations.

- (a) prescribing the times as of which the reductions referred to in paragraph (a) of subsection (1) of section 44 shall be made;
- (b) prescribing the manner and time of payment of contributions;
- (c) prescribing the contributions to be made by elective participants and by participants who

are absent from duty and prescribing the conditions upon which participants who are absent from duty may continue to be participants;

- (d) respecting the manner and time of making elections under this Part;
 - (e) authorizing payment, with the approval of the Minister, out of any benefit payable to the widow or the estate of a deceased participant, of reasonable expenses incurred for the maintenance, medical care or burial of the participant;
 - (f) prescribing the rate of interest and the manner of calculating the interest to be credited to the Regular Forces Death Benefit Account established by this Part;
 - (g) specifying, for the purposes of this Part, the circumstances under which a person's service in the regular forces shall be deemed to be substantially without interruption;
 - (h) respecting the determination, for the purposes of this Part, of the effective date upon which a person shall be deemed to have become or to have ceased to be a member of the regular forces;
 - (i) prescribing the nature of the evidence required to establish proof of age or marital status for the purposes of this Part, the time within which such evidence shall be provided and the consequences of any failure to provide such evidence within that time;
 - (j) prescribing for the purposes of paragraph (f) of subsection (1) of section 44, the day on which a retroactive increase in pay shall be deemed to have commenced to have been received by a participant; and
 - (k) prescribing forms for the purposes of this Part.
- (2) Section 14, except subsection (2) thereof, applies *mutatis mutandis* to this Part."

Application of
Part I.

54. (1) Any person who, on the day immediately prior to the coming into force of this Act, was entitled under subsection (2) of section 41 of the *Public Service Superannuation Act* to elect to continue to be a participant under Part II of that Act

- (a) shall be deemed, for the purposes of Part III of the *Canadian Forces Superannuation Act* as enacted by section 53 of this Act, to be a participant under that Part for a period equal to the unexpired portion of the period during which

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he could have elected to be a participant under Part II of the *Public Service Superannuation Act*; and

- (b) may, within the period referred to in paragraph (a), elect to continue to be a participant under Part III of the *Canadian Forces Superannuation Act* as enacted by section 53 of this Act after the expiration of that period and shall, if he is entitled under the *Canadian Forces Superannuation Act* or under the *Defence Services Pension Continuation Act* to an annuity or pension be deemed to have elected within that period to continue to be a participant under that Part after the expiration of that period.

(2) Every person who elected under section 41 of the *Public Service Superannuation Act* to continue to be a participant under Part II thereof and who was by virtue of such election a participant under that Part on the day immediately prior to the coming into force of this section shall be deemed to have elected to be a participant under subsection (1) of section 45 of the *Canadian Forces Superannuation Act* as enacted by section 53 of this Act.

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CHAPTER 81

CHAPITRE 81

An Act to amend the Public Service Superannuation Act, the Canadian Forces Superannuation Act, the Defence Services Pension Continuation Act, the Royal Canadian Mounted Police Superannuation Act, the Royal Canadian Mounted Police Pension Continuation Act, the Diplomatic Service (Special) Superannuation Act, the Members of Parliament Retiring Allowances Act, the Governor General's Retiring Annuity Act, the Judges Act, the Tax Review Board Act and the Supplementary Retirement Benefits Act

Loi modifiant la Loi sur la pension de la Fonction publique, la Loi sur la pension de retraite des Forces canadiennes, la Loi sur la continuation de la pension des services de défense, la Loi sur la pension de retraite de la Gendarmerie royale du Canada, la Loi sur la continuation des pensions de la Gendarmerie royale du Canada, la Loi sur la pension spéciale du service diplomatique, la Loi sur les allocations de retraite des membres du Parlement, la Loi sur la pension de retraite du gouverneur général, la Loi sur les juges, la Loi sur la Commission de révision de l'impôt et la Loi sur les prestations de retraite supplémentaires

[Assented to 20th December, 1975]

[Sanctionnée le 20 décembre 1975]

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des communes du Canada décrète:

1. This Act may be cited as the *Statute Law (Superannuation) Amendment Act, 1975*.

1. La présente loi peut être citée sous le titre: *Loi de 1975 modifiant le droit statutaire (Pensions de retraite)*.

R.S., c. P-36;
c. 32 (1st Supp.);
c. 14 (2nd
Supp.)

PUBLIC SERVICE SUPERANNUATION ACT

LOI SUR LA PENSION DE LA FONCTION
PUBLIQUE

S.R., c. P-36;
c. 32 (1^{re} Supp.);
c. 14 (2^e Supp.)

2. The *Public Service Superannuation Act* is amended by adding thereto, immediately after section 1 thereof, the following heading and section:

2. La *Loi sur la pension de la Fonction publique* est modifiée par l'insertion, immédiatement après l'article 1, de la rubrique et de l'article suivants:

"EQUALITY OF STATUS

"ÉGALITÉ DE STATUT

Status of males
and females

1.1 (1) Male and female contributors under this Act enjoy equality of status and equal rights and obligations under this Act.

1.1 (1) Les contributeurs de sexe masculin et de sexe féminin que vise la présente loi jouissent de l'égalité de statut et ont des droits et des obligations égaux en vertu de celle-ci.

Statut des
hommes et des
femmes

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employee", "sessional employee" and "part-time employee" and the expression "full-time" as applied to any employee;"

"employé saisonnier", "employé de session" et "employé à temps partiel", ainsi que l'expression "plein temps" telle qu'elle s'applique à l'égard de tout employé;"

(11) Section 32 of the said Act is further amended by adding thereto, immediately after subsection (6) thereof, the following subsection:

(11) L'article 32 de ladite loi est en outre modifié par l'insertion, immédiatement après le paragraphe (6), du paragraphe suivant:

Members of
Parliament and
Senators

"(6.1) Notwithstanding anything in this Part, the Governor in Council may by regulation provide that the service of a former member of the House of Commons or a former Senator in respect of which he made contributions under the *Members of Parliament Retiring Allowances Act* may, to such extent and subject to such conditions as may be prescribed by the regulations, be counted by that former member or former Senator as pensionable service for the purposes of this Part, and for the transfer to the Superannuation Account of all contributions made by him under that Act, and any amounts credited under section 4 of that Act in respect of him."

"(6.1) Nonobstant la présente Partie, le gouverneur en conseil peut, par règlement, prévoir que la durée du mandat d'un ancien député ou sénateur pour lequel il a versé les contributions prévues par la *Loi sur les allocations de retraite des membres du Parlement* peut, aux conditions qui peuvent être prévues par les règlements, être incluse dans la période ouvrant droit à pension de cet ancien député ou sénateur aux fins de la présente Partie, et prévoir le transfert des contributions qu'il a versées aux termes de ladite loi et des sommes qui lui ont été créditées en vertu de l'article 4 de ladite loi au Compte de pension de retraite."

Députés et sénateurs

22. Section 33 of the said Act is repealed and the following substituted therefor:

22. L'article 33 de ladite loi est abrogé et remplacé par ce qui suit:

Payments out of
Superannuation
Account

"33. All amounts required for the payment of benefits for which this Part makes provision, including the allowances referred to in subsection 37(3), shall be paid out of the Superannuation Account."

"33. Tous les montants nécessaires au paiement des prestations que prévoit la présente Partie, y compris les allocations mentionnées au paragraphe 37(3), doivent être payés sur le Compte de pension de retraite."

Paiements sur le
Compte de
retraite

23. Subsection 39(4) of the said Act is repealed and the following substituted therefor:

23. Le paragraphe 39(4) de ladite loi est abrogé et remplacé par ce qui suit:

Woman deemed
widow or widow
deemed to have
predeceased
participant

"(4) Where, in any circumstances, the Treasury Board may, for any purposes of Part I, direct that a woman be deemed to be the widow of a contributor, that the widow of a contributor be deemed to have predeceased him or that any annual allowance payable to a widow be apportioned, in similar circumstances, the Treasury Board may, for the purpose of determining entitlement under Part II to any benefit payable to the widow of a participant as such, direct that a woman be deemed to be the widow of the participant or that the widow of the participant be deemed to have predeceased

"(4) Afin de déterminer, en vertu de la Partie II, l'admissibilité à la prestation payable à la veuve d'un participant, le conseil du Trésor peut ordonner qu'une femme soit réputée être la veuve du participant ou que la veuve d'un participant soit réputée être décédée avant celui-ci, chaque fois qu'il peut le faire pour les fins de la Partie I; il peut également répartir cette prestation chaque fois qu'il peut ordonner la répartition, pour l'application de la Partie I, de l'allocation annuelle payable à une veuve."

Femme réputée
la veuve du
participant ou
veuve réputée
décédée avant
celui-ci

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him, as the case may be, and may apportion the benefit payable under Part II."

24. Subsection 44(1) of the said Act is repealed and the following substituted therefor:

To whom benefits paid

"44. (1) Subject to section 47, benefits shall be paid as follows:

(a) where a deceased participant has, pursuant to any regulations made under subsection 50(1), named his estate as his beneficiary or named another beneficiary who may be named under those regulations and the beneficiary survives the participant, to the beneficiary; and

(b) in any other case, to the estate of the participant or, if less than one thousand dollars, as the Minister may direct.

Transitional

(1.1) Notwithstanding subsection (1), where, immediately prior to the coming into force of this subsection, any benefit would, upon the death of a participant, have become payable to his spouse, the benefit shall remain payable, upon his death, to his spouse, unless

(a) she does not survive him;

(b) he names his estate as his beneficiary under any regulations made under paragraphs 50(1) (e.1) and (e.2); or

(c) he names another beneficiary under any regulations made under paragraphs 50(1) (e.1) and (e.2)."

25. (1) Subsection 50(1) of the said Act is amended by adding thereto, immediately after paragraph (e) thereof, the following paragraphs:

"(e.1) prescribing the manner and time of naming beneficiaries under this Part;

(e.2) authorizing a contributor to name his estate as his beneficiary and prescribing classes of persons and organizations from which beneficiaries may be named for the purposes of this Part;"

24. Le paragraphe 44(1) de ladite loi est abrogé et remplacé par ce qui suit:

"44. (1) Sous réserve de l'article 47, les prestations doivent être payées ainsi qu'il suit:

A qui payer les prestations

a) dans le cas d'un participant décédé qui a, en application de tous règlements établis en vertu du paragraphe 50(1), désigné sa succession comme bénéficiaire ou un autre bénéficiaire qui peut être désigné en vertu de ces règlements, et lorsque ce bénéficiaire survit au participant, à ce bénéficiaire; et

b) dans tout autre cas, à la succession du participant ou, s'il s'agit de moins de mille dollars, de la manière qu'ordonne le Ministre.

(1.1) Nonobstant le paragraphe (1), lorsque, immédiatement avant l'entrée en vigueur du présent paragraphe, quelque prestation serait, au décès d'un participant, devenue payable à son conjoint, cette prestation doit demeurer payable, à son décès, à son conjoint, à moins que

Dispositions transitoires

a) celui-ci ne lui survive pas;

b) le participant ne désigne sa succession comme bénéficiaire en vertu des règlements d'application des alinéas 50(1)e.1) et e.2); ou

c) le participant ne désigne un autre bénéficiaire en vertu des règlements d'application des alinéas 50(1)e.1) et e.2)."

25. (1) Le paragraphe 50(1) de ladite loi est modifié par l'insertion, immédiatement après l'alinéa e), des alinéas suivants:

"e.1) prescrivant la manière et le moment de désigner des bénéficiaires selon la présente Partie;

e.2) autorisant un contributeur à désigner sa succession comme bénéficiaire et prescrivant les catégories de personnes et d'organismes parmi lesquels des bénéficiaires



***Supplementary Death Benefit Regulations,
C.R.C., c. 1360***

<http://www.canlii.org/en/ca/laws/regu/crc-c-1360/latest/crc-c-1360.html>

**REDUCTIONS IN BENEFITS AND
CONTRIBUTIONS**

15. The reduction referred to in the definition “basic benefit” in subsection 47(1) of the Act shall be made on April 1st and October 1st of each year, whichever date immediately follows the participant’s birthday.

16. The reduction in the amount that certain participants are required to contribute pursuant to section 53 of the Act shall commence on April 1st or October 1st, whichever date immediately follows the anniversary of the birthday of the participant on which he became eligible for the reduction.

**NAMING OR SUBSTITUTION OF A
BENEFICIARY**

26. (1) Subject to the provisions of this section, a participant may, for the purposes of Part II of the Act, name a beneficiary under Part II of the Act or substitute a new named beneficiary.

...

(5) For the purposes of Part II of the Act, a beneficiary may be

- (a) the estate of the participant;
- (b) any person over the age of 18 years on the date of the naming or substitution;

***Règlement sur les prestations
supplémentaires de décès, C.R.C., c. 1360***

<http://www.canlii.org/fr/ca/legis/regl/crc-c-1360/derniere/crc-c-1360.html>

**DÉDUCTIONS DES PRESTATIONS ET
DES CONTRIBUTIONS**

15. La déduction visée dans la définition de « prestation de base » au paragraphe 47(1) de la Loi est faite le 1^{er} avril ou le 1^{er} octobre de chaque arrivée, selon celle de ces dates qui suit de plus près l’anniversaire du participant.

16. La déduction du montant que certains participants sont tenus de payer conformément à l’article 53 de la Loi s’effectue le 1^{er} avril ou le 1^{er} octobre, en prenant la date qui suit de plus près l’anniversaire de naissance du participant où il est devenu admissible à la réduction.

**DÉSIGNATION OU CHANGEMENT DE
BÉNÉFICIAIRE**

26. (1) Sous réserve des dispositions du présent article, le participant peut, en application de la partie II de la Loi, désigner un bénéficiaire ou changer une désignation antérieure d’un bénéficiaire.

...

(5) Aux fins de la partie II de la Loi, un bénéficiaire peut être :

- a) la succession du participant;
- b) une personne âgée de plus de 18 ans à la date de désignation ou du

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|--|---|
| | changement; |
| (c) any charitable organization or institution; | c) une oeuvre ou un établissement de charité; |
| (d) any benevolent organization or institution; or | d) une oeuvre ou un établissement de bienfaisance; |
| (e) any eleemosynary religious or educational organization or institution. | e) une oeuvre ou un établissement de charité à caractère religieux ou éducatif. |