The Provincial Court Pension Plan Regulations

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Chapter P-30.11 Reg 1 (effective April 1, 1997) as amended by Saskatchewan Regulations 6/2000, 6/2003 and 2/2009.

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CHAPTER P-30.11 REG 1

The Provincial Court Act, 1998

Part IV

1 These regulations may be cited as *The Provincial Court Pension Plan Regulations.*

Interpretation
2 In these regulations:

(a) **"Act"** means *The Provincial Court Act, 1998*;

(b) **"judge"** does not include a temporary judge;

(c) **"retired judge"** means a person who has been a judge, on and from the day on which he or she ceases to be a judge.

14 May 99 cP-30.11 Reg 1 s2.

Purpose
3(1) The primary purpose of these regulations is to provide lifetime retirement benefits and related benefits to judges.

(2) The Minister of Finance shall:

(a) administer Part III of the Act and these regulations as a pension plan; and

(b) cause Part III of the Act and these regulations to be registered as a pension plan pursuant to the *Income Tax Act* (Canada) and maintain that registration.

14 May 99 cP-30.11 Reg 1 s3.

Pension at age 65

4(1)   A judge who is 65 years of age or more on the day on which he or she ceases to be a judge is entitled to receive a pension for life, calculated in accordance with subsection (2), commencing on the first day of the month following the month in which in he or she ceases to be a judge.

(2)   Subject to subsection (3) and section 10.2, the pension payable to a retired judge pursuant to this section is an annual amount P calculated in accordance with the following formula:

$$P = 0.02 \times (S \times Y)$$

where:

S is the average annual salary received by the retired judge during:

(a)   the retired judge's three years of highest salary; or

(b)   where the retired judge has less than three years of contributory service, the retired judge's total years of contributory service; and

Y is the lesser of:

(c)   the retired judge's total number of years of contributory service; and

(d) $23^{1}/_{3}$ years.

(3)   For the purposes of subsection (2), "annual salary" does not include allowances with respect to which a retirement benefit accrues pursuant to section 10.1 of *The Provincial Court Compensation Regulations*.

<div style="text-align:right">14 May 99 cP-30.11 Reg 1 s4; 23 Jan 2009 SR 2/2009 s3.</div>

Early retirement

5(1)   A judge who is less than 65 years of age on the day on which he or she ceases to be a judge is entitled to receive a pension for life, calculated in accordance with subsection (2), where:

(a)   the judge is 55 years or more; and

(b)   the total of the retired judge's age in years and years of contributory service equals 80 or more.

(2)   Subject to section 10.2, the pension payable to a retired judge pursuant to subsection (1) is an annual amount ERP calculated in accordance with the following formula:

$$ERP = P - [N \times (0.05 \times P)]$$

where:

P is the amount P calculated in accordance with subsection 4(2); and

N is the number obtained by subtracting the retired judge's age from 58.

<div style="text-align:right">14 May 99 cP-30.11 Reg 1 s5; 21 Feb 2003 SR 6/2003 s3; 23 Jan 2009 SR 2/2009 s4.</div>

Early retirement – April 1, 2009 and after

5.1(1)   On and after April 1, 2009, a judge who is less than 65 years of age but more than 55 years of age on the day on which he or she ceases to be a judge is entitled to receive a pension for life, calculated in accordance with subsection (2).

(2)   The pension payable to a retired judge pursuant to subsection (1) is an annual amount ERP calculated in accordance with the following formula:

$$ERP = P - [N \times (0.05 \times P)]$$

where:

P is the amount P calculated in accordance with subsection 4(2); and

N is the lesser of:

(a)   the number obtained by subtracting the retired judge's age from 60; and

(b)   the number obtained by subtracting the total of the retired judge's age and the retired judge's years of contributory service from 80.

23 Jan 2009 SR 2/2009 s5.

Pension to spouse pre-retirement

6   Where a judge dies while holding office leaving a spouse, the spouse is entitled to receive during the spouse's lifetime a pension equal to 66 2/3% of the amount of pension that the judge would have received pursuant to section 4 if the judge had retired on the day on which the judge died.

21 Feb 2003 SR 6/2003 s4.

Pension to spouse post-retirement

7   Where a retired judge dies leaving a spouse and, at the time of death, is in receipt of a pension or is entitled to a pension pursuant to these regulations, the spouse is entitled to receive during the spouse's lifetime a pension equal to 60% of the pension that the retired judge was receiving or was entitled to receive.

14 May 99 cP-30.11 Reg 1 s7.

Commencement of pension to spouse

8   A pension payable pursuant to ection 6, 7 or 10.1 commences on the first day of the month following the month in which the death of the judge or retired judge occurs.

14 May 99 cP-30.11 Reg 1 s8; 21 Feb 2003 SR 6/ 2003 s5.

Pension adjustments

8.1(1)   In this section:

(a)   **"adjusted amount"** means an amount adjusted pursuant to subsection (4) for the purposes of clause (3)(a) or (b);

(b)   **"adjustment date"** means, with respect to a calendar year, April 1 in that year;

(c)   **"consumer price index"** means the annual average of the all-items Consumer Price Index for Saskatchewan for a calendar year, as released by Statistics Canada;

(d)   **"pension entitlement"** means:

(i)   the amount of a pension to which a judge would be entitled on an adjustment date if the judge had commenced receiving a pension on the day on which the judge became a retired judge; or

(ii)   if the amount described in subclause (i) was adjusted pursuant to this section on the immediately preceding adjustment date, the adjusted amount as determined on that date;

(e)   **"pension payment"** means:

(i)   the amount of a pension that is payable pursuant to section 4, 5, 6 or 7 to a retired judge, or the spouse of a retired judge, who has commenced receiving a pension; or

(ii)   if the amount described in subclause (i) was adjusted pursuant to this section on the immediately preceding adjustment date, the adjusted amount as determined on that date;

(f)   **"pre-pension adjustment period"** means the period beginning on the day on which a judge becomes a retired judge and ending on the day on which the retired judge commences receiving a pension.

(2)   This section applies to judges who become retired judges on or after April 1, 2003.

(3)   Subject to section 10.2, on and from April 1, 2004, the following amounts shall be adjusted annually on the adjustment date in accordance with this section:

(a)   the amount of any pension payment of a retired judge or the spouse of a retired judge;

(b)   the amount of any pension entitlement of a retired judge.

(4) Subject to subsections (6) and (7), for the purposes of subsection (3), an adjusted amount is the amount A determined on the adjustment date for a calendar year, in accordance with the following formula:

$$A = P + I$$

where:

P is the amount of the pension payment or pension entitlement to be adjusted; and

I is the amount of the adjustment, determined in accordance with subsections (6) and (7).

(5) For the purposes of subsection (6), the annual increase in the consumer price index is the value C determined in accordance with the following formula:

$$C = (CPI_1 \div CPI_2) - 1$$

where:

CPI_1 is the consumer price index for the year immediately preceding the year in which the adjustment is being made; and

CPI_2 is the consumer price index for the year immediately preceding the year for which CPI_1 is determined.

(6) For the purposes of subsection (4):

(a) if the value of C is zero or less than zero, the amount of I is zero;

(b) if the value of C is greater than zero but not more than 0.05, the amount of I is calculated in accordance with the following formula:

$$I = P \ x \ 0.75 \ x \ C$$

where P is the amount of the pension payment or pension entitlement to be adjusted; and

(c) if the value of C is greater than 0.05, the amount of I is calculated in accordance with the following formula:

$$I = (P \ x \ 0.75 \ x \ 0.05) + [P \ x \ 0.5 \ x \ (C - 0.05)]$$

where P is the amount of the pension payment or pension entitlement to be adjusted.

(7) For the purposes of subsection (4), if the period for which an adjusted amount is being calculated is less than a full year, the amount I determined in accordance with subsection (6) is to be multiplied by the fraction N/12, where N is the number of months in the calendar year:

(a) in which pension payments were made; or

(b) that constituted part of a pre-pension adjustment period.

Lump sum payment on death

9   The benefit payable to the named beneficiary of a judge or retired judge, or to the estate of a judge or retired judge if no beneficiary is named, pursuant to section 26 of the Act is an amount equal to the total of the contributions of the judge or retired judge, together with accrued interest, compounded annually at the rate prescribed pursuant to section 30 of *The Pension Benefits Act, 1992.*

<div align="right">14 May 99 cP-30.11 Reg 1 s9.</div>

Pension entitlement at death

10   Where a retired judge who is receiving a pension dies, an amount equal to a one-month portion of the annual amount of the pension is payable to the retired judge's estate, notwithstanding that the amount payable in arrears is less than a one-month portion of the annual amount of the pension.

<div align="right">14 May 99 cP-30.11 Reg 1 s10.</div>

Optional form of pension

10.1(1)   In this section, **"benefit"** means any pension, allowance, annuity, retirement benefit or related benefit that may become payable to a judge pursuant to these regulations with respect to the judge's service pursuant to the Act, and includes any amount that may become payable pursuant to these regulations to any other person with respect to the judge's service pursuant to the Act.

(2)   A judge may elect to receive an optional form of pension calculated in accordance with this section in lieu of all other benefits to which the judge is or may become entitled.

(3)   An election mentioned in subsection (2):

(a)   must be made before the day on which the judge becomes entitled to receive a pension; and

(b)   may be revoked at any time before the judge becomes entitled to receive a pension.

(4)   Subject to section 10.2, the pension mentioned in subsection (2):

(a)   must be equal in value, as determined in accordance with generally accepted actuarial principles and the regulations, to the benefits to which the judge would otherwise be entitled; and

(b)   must be calculated using the economic and demographic assumptions contained in the most recent actuarial valuation of the pension plan.

(5)   The pension mentioned in subsection (2) must provide a pension to the retired judge for life and:

  (a)   may provide for a pension to the surviving spouse of the retired judge that is 60%, 75% or 100% of the retired judge's pension; and

  (b)   may be guaranteed until the expiry of a period of 0, 5, 10 or 15 years.

(6)   If a judge has made an election pursuant to subsection (2), no person is entitled to any pension or other benefit with respect to the judge's entitlement to a benefit, other than to a benefit provided pursuant to this section.

<div align="right">21 Feb 2003 SR 6/2003 s7; 23 Jan 2009 SR 2/
2009 s7.</div>

Compliance with *Income Tax Act* (Canada)
10.2(1)   The amount of a pension provided to a judge, a retired judge or spouse must not exceed the maximum permitted pursuant to the *Income Tax Act* (Canada) for a registered pension plan.

(2)   Unless a judge who is entitled to a pension elects to commence receiving the pension earlier, payment of a judge's pension must commence not later than December 31 in the year in which, pursuant to the *Income Tax Act* (Canada), retirement benefits must commence to be paid.

<div align="right">23 Jan 2009 SR 2/2009 s8.</div>