

Reciprocal Agreement with the Government of Canada

Repealed

by Saskatchewan Regulations 28/2016
(effective February 25, 2016).

Formerly

Saskatchewan Regulations 268/79
(effective September 18, 1979).

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

SASKATCHEWAN REGULATION 268/79

under *The Superannuation (Supplementary Provisions) Act –
Section 18*

MEMORANDUM OF AGREEMENT DATED

THE ____ DAY OF _____ A.D 1979

BETWEEN:

HER MAJESTY THE QUEEN IN RIGHT OF CANADA
represented by the President of the Treasury Board, hereinafter
referred to as “the Minister”,

OF THE FIRST PART,

AND

GOVERNMENT OF THE PROVINCE OF SASKATCHEWAN,
hereinafter referred to as “the Province”, represented by the
Supervisory Board of the Public Employees (Government
Contributory) Superannuation Plan hereinafter referred to as “the Board”,

OF THE SECOND PART

Whereas section 30 of the Public Service Superannuation Act, chapter P-36 of the Revised Statutes of Canada 1970 (hereinafter referred to as “the Federal Act”) authorizes the Minister, with the consent of the Governor in Council and in terms approved by the Treasury Board, to enter into an agreement with an “approved employer”; and

Whereas paragraph 5(2)(a) of The Financial Administration Act, chapter F-10 of the Revised Statutes of Canada, 1970, authorizes the Treasury Board to exercise the powers of the Governor in Council under the Act; and

Whereas under section 18 of The Superannuation (Supplementary Provisions) Act, chapters S-64 of the Revised Statutes of Saskatchewan, 1978, (hereinafter referred to as “the Provincial Act”) the Lieutenant Governor in Council may authorize the Board to enter into a reciprocal agreement with a public service employer, including the Government of Canada; and

Whereas, the Treasury Board by Treasury Board Minute _____ dated the ____ day of _____ 1979, has authorized the Minister to enter into this agreement; and

Whereas the Lieutenant Governor in Council by Order in Council O.C. _____ of the ____ day of _____ 1979, has authorized the Board to enter into this agreement.

Now therefore this Agreement Witnesseth that the parties hereto, in consideration of the covenants and agreements hereinafter contained, covenant and agree with each other as follows:

Interpretation

1 In this agreement,

- (a) **“current service”** means any period of service that was or that might be counted by an employee as pensionable employment under the Provincial Act or as pensionable service under the Federal Act and in respect of which the employee contributed or contributes currently for pension purposes to the Fund or to the Superannuation Account, as the case may be;
- (b) **“Federal Act”** includes, where relevant, the Civil Service Superannuation Act, chapter 50 of the Revised Statutes of Canada, 1952;
- (c) **“fiscal year”** means the period from the 1st day of April in one year to the 31st day of March in the next year;
- (d) **“opinion of the Board”** means with respect to the expression of any opinion by the Board for the purposes of this agreement, the opinion expressed on behalf of the Board by the Chairman thereof;
- (e) **“prior service”** means any period of service that is or was counted by an employee as current service under the Federal Act except that the employee did not contribute currently under the Federal Act;
- (f) **“provincial plan”** means the Public Employees (Government Contributory) Superannuation Plan established under section 38 of the Provincial Act;
- (g) **“provincial service”** means service of an employee of the Province in respect of which the person is eligible for superannuation under the Provincial Act;
- (h) **“Public Service”** means the Public Service as defined in the Federal Act;
- (i) **“Superannuation Account”** means the Account referred to in the Federal Act as the Superannuation Account;
- (j) **“Fund”** means the Public Employees (Government Contributory) Superannuation Fund established by section 41 of the Provincial Act;
- (k) words importing the masculine gender include the feminine gender; and
- (l) words in the singular include the plural and words in the plural include the singular.

Amount paid by Board re: participating employee

2 The Board will pay an amount computed in accordance with clause 3 into the Superannuation Account in respect of an employee participating in the provincial plan, and who,

- (a) on or after the 30th day of September, 1977, ceased or ceases to be employed in the provincial service to become employed in the Public Service;
- (b) became or becomes employed in the Public Service within four months from the time he ceased or ceases to be employed in the provincial service;
- (c) has not received or does not receive any amount as a return of contributions under the Provincial Act;
- (d) passes a medical examination as prescribed by the Federal Minister; and
- (e) executes two documents in the form of Appendix "A" and delivers one to the Board and one to the Federal Minister within one year of becoming a contributor to the Superannuation Account, or within such longer period as the Federal Minister may determine where he is satisfied that the failure of the employee to deliver the two documents as hereinbefore provided was not attributable to the employee.

28 Sep 79 SR 268/79 s2.

Calculation of payment

3 The amount which the Board will pay into the Superannuation Account pursuant to clause 2 is the lesser of,

- (a) an amount equal to twice the amount which, under the Federal Act, would, in the opinion of the Federal Minister, be required to be paid into the Superannuation Account by the employee to purchase a period of pensionable service under the Federal Act equal to the period of pensionable employment to his credit under the Provincial Act, calculated by the Federal Minister as if the employee had been a contributor under the Federal Act during the said period of service and as if the salary payable to the employee in respect thereof were equal to the regular annual salary that was actually paid or was deemed to have been paid to him during that period of employment together with interest at a rate equal to the rate which, in the opinion of the Federal Minister, is or was payable under the Federal Act during the said period of service calculated from the middle of each fiscal year in the said period of service to the end of the quarter preceding the date of payment by or on account of the Board into the Superannuation Account; or
- (b) an amount equal to the total of the employee and employer contributions which is, in the opinion of the Board, to the credit of the employee in the Fund for his period of current service under the Provincial Act, together with interest which, in the opinion of the Board, is or has been credited during that period of service to the date of payment by the Board into the Superannuation Account.

28 Sep 79 SR 268/79 s3.

Method of payment

4 Where the Board is required to make a payment into the Superannuation Account, the payment shall be made as follows:

(i) where the employee has less than 3 years or more than 5 years of actual or counted participation in the provincial plan at that time he ceased or ceases to be employed in the provincial service, the payment shall be made within six months from the time the Board receives from the employee a completed document in the form of Appendix "A" or within such longer period as the Federal Minister and the Board may together determine; and

(ii) where the employee has three or more years but less than 5 years of actual or counted participation in the provincial plan at the time he ceased or ceases to be employed in the provincial service, the payment shall be made within six months from the time the employee will have to his credit five years of pensionable service under the Federal Act taking into account the period of pensionable employment to his credit under the Provincial Act, or within such longer period as the Federal Minister and the Board may together determine.

28 Sep 79 SR 268/79 s4.

Pensionable service

5 Where, in accordance with clauses 2 and 4, payment is made into the Superannuation Account in respect of an employee, the period of service of that employee that, at the time he ceased to be employed in the provincial service, he was entitled to count as current service for the purpose of the Provincial Act may, subject to clause 6, be counted by that employee as pensionable service for the purpose of subsection 5(1) of the Federal Act without further contribution by him, except as provided in this agreement.

28 Sep 79 SR 268/79 s5.

Same

6 The service of an employee referred to in clause 5 that may be counted as pensionable service for the purposes of subsection 5(1) of the Federal Act will be determined as follows:

(a) where the amount calculated under paragraph 3(a) is equal to or is less than the amount calculated under paragraph 3(b), and the appropriate amount is paid by the Board into the Superannuation Account, the employee in respect of whom the payment is made may count as pensionable service all the period of current service to his credit under the Provincial Act; and

(b) where the amount calculated under paragraph 3(a) is greater than the amount calculated under paragraph 3(b), and the appropriate amount is paid by the Board into the Superannuation Account, the employee in respect of whom the payment is made may count as pensionable service only that portion of the period of current service to his credit under the Provincial Act that one-half of the amount paid in respect of him will purchase under the Federal Act when applied to that part of his current service under the Provincial Act which is most recent in point of time, calculated by the Federal Minister in the manner described in paragraph 3(a).

28 Sep 79 SR 268/79 s6.

Excess re: paragraph 3(a)

7(1) Where, after the Board has, pursuant to clauses 2 and 4, paid an amount into the Superannuation Account in respect of an employee, there remains an excess of an amount previously paid by the Federal Minister in respect of the employee under this agreement such excess amount shall be refunded to the Superannuation Account in as far as it is required by the Federal Minister to be applied for the re-establishment of any additional previously transferable Federal pensionable service which was not counted at the time of the first transfer and which would not be otherwise transferable at the time of a second transfer with the amount required to be determined on the same bases as described in paragraph 3(a).

(2) Where after payment of an amount pursuant to clauses 2 and 4 there remains any other excess monetary contributions and accumulated interest held by the Board in respect of the employee such excess amount shall, subject to the Provincial Act, be dealt with in accordance with an agreement between the Board and the employee.

28 Sep 79 SR 268/79 s7.

Remainder of current service, credit under Provincial Act

8 The employee may count all or any part of the remainder of the period of current service that was to his credit under the Provincial Act and that may not be counted as pensionable service by virtue of paragraph 6(b) or as referred to in paragraph 7(1) if he elects to pay for it in an amount calculated by the Federal Minister as follows:

(a) where the employee, within six months from the time he advised of the extent of the said remainder, so elects, the amount payable in respect of such period shall be equal to an amount calculated in the manner described in paragraph 3(a); and

(b) where the employee, after the period mentioned in paragraph (a), so elects, the amount shall be calculated as if paragraph 6(1)(j) of the Federal Act applied to the employee.

28 Sep 79 SR 268/79 s8.

Payment by Federal Minister

9 The Federal Minister will pay an amount computed in accordance with clause 10 to the Board for pension purposes in respect of a contributor to the Superannuation Account who,

(a) on or after the 30th day of September, 1977, ceased or ceases to be employed in the Public Service to become employed in the provincial service;

(b) became or becomes employed in the provincial service within four months from the time he ceased or ceases to be employed in the Public Service and became or becomes a participant in the provincial plan.

(c) has not received or does not receive any amount as a return of contributions under the Federal Act; and

(d) executes two documents in the form of Appendix "B" and delivers one to the Federal Minister and one to the Board within one year after the first deduction in respect of the provincial plan, or within such longer period as the Board may determine where it is satisfied that the failure of the employee to deliver the two documents as hereinbefore provided was not attributable to the employee.

28 Sep 79 SR 268/79 s9.

Calculation

10 The amount in respect of an employee to whom clause 9 applies shall be equal to the lesser of,

- (a) an amount equal to the total of the employee and employer contributions, which, under the Provincial Act, would, in the opinion of the Board, be required to be paid into the Fund to purchase a period of current service under the Provincial Act which would be equal to the period of pensionable service to the credit of the employee under the Federal Act (taking into account clause 11), calculated by the Board as if deductions had been made under the Provincial Act from the salary of the employee during the said period of pensionable service and as if the salary payable to the employee during that period were equal to the salary that was actually paid to him, or that, under the Federal Act, is or was deemed to have been received by him, whichever is relevant, together with interest which, in the opinion of the Board, would have been credited during that period of the date of payment by the Federal Minister to the Board; or
- (b) an amount equal to twice the amount which, under the Federal Act, would, in the opinion of the Federal Minister, be required to be paid into the Superannuation Account by the employee to purchase a period of pensionable service under the Federal Act equal to the period of pensionable service to the credit of the employee thereunder (taking into account clause 11), calculated by the Federal Minister as if that period of pensionable service were current service and as if the salary payable to the employee during that period were equal to the salary that was actually paid or was deemed to have been paid to him, whichever is relevant together with interest at a rate equal to the rate which, in the opinion of the Federal Minister, is or was payable under the Federal Act during the said period of pensionable service, calculated from the middle of each fiscal year in the said period of pensionable service to the end of the quarter preceding the date of payment by the Federal Minister to the Board.

28 Sep 79 SR 268/79 s10.

Partial credit

11 An employee in respect of whom payment in accordance with clause 12 is to be made who,

- (a) immediately prior to the time he ceased to be employed in the Public Service was making or required to make payments by instalments into the Superannuation Account in respect of a period of prior service that he was entitled or eligible to count as pensionable service under the Federal Act; and
- (b) has not made all the said payments;

shall be deemed to have to his credit a portion only of that period of pensionable service equal to the portion thereof that the actual amount paid by him into the Superannuation Account will purchase calculated by the Federal Minister under the relevant provisions of the Federal Act.

28 Sep 79 SR 268/79 s11.

Payment under clause 9

12 Where the Federal Minister is required by clause 9 to make a payment to the Board the payment shall be made within six months of the date the Federal Minister receives from the employee concerned a completed document in the form of Appendix "B", or within such longer period as the Board and the Federal Minister together may determine.

28 Sep 79 SR 268/79 s12.

Same

13 Where, in accordance with clauses 9 and 12, payment is made by the Federal Minister to the Board in respect of an employee, the period of service of that employee that at the time he left his employment in the Public Service he was entitled to count as pensionable service for the purpose of the Federal Act may, subject to clause 14, be counted by that employee as current service for the purpose of the Provincial Act without further contribution by him, except as provided in this agreement.

28 Sep 79 SR 268/79 s13.

Pensionable service as current service re: Provincial Act

14 The pensionable service of an employee referred to in clause 13 that may be counted as current service for the purpose of the Provincial Act will be determined as follows:

(a) where the amount calculated under paragraph 10(a) is equal to or is less than the amount calculated under paragraph 10(b), and the appropriate amount is paid by the Federal Minister to the Board, the employee in respect of whom the payment is made may count as current service under the Provincial Act all the period of pensionable service to his credit under the Federal Act (taking into account clause 11);

(b) where the amount calculated under paragraph 10(a) is greater than the amount calculated under paragraph 10(b) and the appropriate amount is paid by the Federal Minister to the Board, the employee, in respect of whom the payment is made, may count as a period of current service under the Provincial Act only that portion of the period of pensionable service to his credit under the Federal Act (taking into account clause 11) that one-half of the amount paid in respect of him will purchase under the Provincial Act, calculated by the Board in the manner described in paragraph 10(a).

28 Sep 79 SR 268/79 s14.

Excess re: paragraph 10(a)

15(1) Where, after the Federal Minister has, pursuant to clauses 9 and 12, paid an amount to the Board in respect of an employee, there remains an excess of an amount previously paid by the Board and held in respect of the employee under this agreement, such excess amount shall be refunded to the Board in as far as it is required by the Board to be applied for the re-establishment of any additional previously established period of provincial current service which was not counted at the time of the first transfer and which would not be otherwise transferable at the time of a second transfer with the amount required to be determined on the same basis as described in paragraph 10(a).

(2) Where after payment of an amount pursuant to clauses 9 and 12 there remains any other excess amount held by the Federal Minister in respect of the employee such excess amount shall, subject to the Federal Act, be dealt with in accordance with an agreement between the Federal Minister and the employee.

28 Sep 79 SR 268/79 s15.

Remainder of pensionable service, credit under Federal Act

16 The employee may count all or any part of the remainder of the period of pensionable service to his credit under the Federal Act and that may not be counted as current service by virtue of paragraph 14(b) if he pays for it under the Provincial Act in such amount as the Board determines.

28 Sep 79 SR 268/79 s16.

Agreement

17 This agreement is subject to the Federal Act and to the Provincial Act.

In Witness Whereof the parties hereto have caused this agreement to be signed and sealed on the date and year first above written.

GOVERNMENT OF CANADA

Witness

The President of the Treasury Board

THE GOVERNMENT OF THE
PROVINCE OF SASKATCHEWAN

Witness

Chairman-Supervisory Board

28 Sep 79 SR 268/79 s17.

APPENDIX "A"

To: The Public Employees Superannuation Board,
Government of the Province of Saskatchewan,
Regina, Saskatchewan.

and

To: The President of the Treasury Board,
Government of Canada,
Ottawa, Ontario.
K1A 0R5

I _____ of _____ in the
_____ of _____ in the
Province of _____, (Social Insurance Number _____)

(a) hereby request the Province of Saskatchewan to make payment into the Superannuation Account of the Government of Canada in respect of me in accordance with and pursuant to the agreement entered into on the _____ day of _____ A.D. 19 _____, between the Government of Canada and the Government of the Province of Saskatchewan; and

(b) in consideration of the payment referred to in paragraph (a) being made,

(i) I hereby release and forever discharge Her Majesty the Queen in right of the Province of Saskatchewan and the Supervisory Board of the Public Employees (Government Contributory) Superannuation Plan from all manner of actions, causes of action, suits, debts, accounts, covenants, claims and demands whatsoever which against Her Majesty I ever had, now have, or which my heirs, executors, administrators or assigns, or any of them, hereafter can, shall or may have for or by reason of any superannuation benefit, return of contributions or other like benefit that I, or any other person may be, or at any time become, entitled or eligible to receive because of contributions made by me, or on my behalf, for superannuation purposes to the Public Employees (Government Contributory) Superannuation Fund of the Government the Province of Saskatchewan or because of my employment with that Government or both, and

(ii) if I had three or more years of actual or counted participation in the aforementioned plan at the time I ceased to be employed in the provincial service, I enter into the engagement of not to exercise any option I may have under the Federal Public Service Superannuation Act or any other employer sponsored pension plan, as the case may be, contrary to the three years vesting provision of The Provincial Act with respect to the pension credit related to the amount transferred under this agreement.

Signed and Sealed the _____

day of _____ A.D. 19 _____

in the present of

Witness

Signature

APPENDIX "B"

To: The President of the Treasury Board,
Government of Canada,
Ottawa, Ontario.
K1A 0R5

and

To: The Public Employees Superannuation Board,
Government of the Province of Saskatchewan,
Regina, Saskatchewan.

I _____ of _____ in the
_____ of _____ in the
Province of _____, (Social Insurance Number _____)

(a) hereby request the President of the Treasury Board of Canada to make payment to the Public Employees Superannuation Fund of the Government of the Province of Saskatchewan in respect of me in accordance with and pursuant to the agreement entered into on the _____ day of _____ A.D. 19 _____, between the Government of Canada and the Government of the Province of Saskatchewan; and

(b) in consideration of the payment referred to in paragraph (a) being made, I hereby release and forever discharge Her Majesty the Queen in right of Canada from all manner of actions, causes of action, suits, debts, accounts, covenants claims and demands whatsoever which against Her Majesty I ever had, now have or which my heirs, executors, administrators or assigns, or any of them, hereafter can, shall or may have for or by reason of any pension, return of contributions or other like benefit, that I or any other person may be, or at any time become, entitled to receive because of contributions made by me or on my behalf, into the Superannuation Account of the Government of Canada, or because of my employment in the Public Service of Canada, or both.

Signed and Sealed the _____
day of _____ A.D. 19 ____
in the present of

Witness

Signature

