

# *The Municipal Employees' Pension Regulations*

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Chapter M-26 Reg 1 (effective July 9, 1982) as amended by Saskatchewan Regulations [13/83](#), [70/84](#), [97/84](#), [103/86](#), [65/87](#), [53/91](#), [145/92](#), [73/93](#), [80/95](#), [33/96](#), [69/96](#), [49/97](#), [107/2000](#), [83/2002](#), [57/2004](#), [16/2005](#), [53/2006](#), [8/2009](#), [68/2009](#), [122/2010](#), [88/2012](#), [95/2014](#), [69/2015](#), [15/2018](#), [60/2018](#), [11/2019](#), [78/2019](#), [34/2021](#), [31/2023](#) and [80/2023](#).

## **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.

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## Appendix

## CHAPTER M-26 REG 1

### *The Municipal Employees' Pension Act*

#### Title

- 1 These regulations may be cited as *The Municipal Employees' Pension Regulations*.

12 Jan 96 SR 80/95 s3.

#### Interpretation

- 2 In these regulations:

(a) “**Act**” means *The Municipal Employees' Pension Act*;

(a.1) “**full-time student**” means a full-time student as defined in section 32 of *The Employment Standards Regulations*;

(b) “**retired member**” means a member who has retired and is in receipt of an allowance pursuant to the Act;

(c) “**SDLC**” means the Saskatchewan Distance Learning Corporation created by the Lieutenant Governor in Council as a Treasury Board Crown corporation pursuant to *The Crown Corporations Act, 1993*.

12 Jan 96 SR 80/95 s4; 5 Jan 2001 SR 107/2000  
s3; 1 Sep 2023 SR 80/2023 s3.

#### Designation of employers

- 3 Pursuant to clause 2(r) of the Act, each group or organization listed in Column 1 of the Appendix is designated as an employer.

23 Jly 82 cM-26 Reg 1 s3.

#### Exemptions

3.1(1) Where an employer has a pension plan that is registered pursuant to *The Pension Benefits Act, 1992* and that covers a class of employees, the employer is exempt from the application of the Act with respect to all employees in that class, whether or not they have met all requirements for membership in that pension plan.

(1.1) The Act does not apply to an employee who holds the position of Executive Director with the Saskatchewan League of Educational Administrators, Directors and Superintendents.

(1.2) The Act does not apply to any employee of the SDLC who:

(a) on July 1, 2023 is not a member by virtue of that employee's previous employment with the Sun West School Division; or

(b) on and after the day on which subsection 2(2) of *The Education Consequential Amendments Act, 2023* comes into force, is a teacher as defined in *The Teachers Superannuation and Disability Benefits Act*.

(2) Subsections 3(1.1) and (1.2) of the Act do not apply to an employee who is a full-time student or an employee who works less than 700 hours in each of two consecutive years unless the employee is a member of the plan.

(3) Subclause 14(2)(b)(i) of the Act does not apply to an employee who is a full-time student.

5 Jan 2001 SR 107/2000 s4; 24 Dec 2010 SR 122/2010 s3; 1 Sep 2023 SR 80/2023 s4.

#### **Allowances to rural secretary treasurers**

4(1) For the purposes of determining the years of service of a rural secretary treasurer:

- (a) service as an acting secretary treasurer; and
- (b) any authorized leave of absence to a maximum of two years;

are to be included, and the month in which a rural secretary treasurer terminates his services is to be counted as a full month.

(2) Subject to subsection (4), where payment of an allowance commenced prior to July 1, 1973, it is to be recalculated as an immediate life annuity guaranteed for 10 years using the annuity rates adopted by the commission for pension calculations for this purpose, and the additional allowance, if any, is the difference between the amount so calculated and the minimum entitlement for service as determined under section 44 of the Act.

(3) Subject to subsection (4), where payment of an allowance commences after July 1, 1973, the additional allowance, if any, is the difference between:

- (a) the sum of:
  - (i) the allowance which is recalculated in the manner set out in subsection (2) in respect of the contributions made prior to July 1, 1973, which are, together with accumulated interest, standing to the credit of the employee at the date of retirement; and
  - (ii) the allowance payable in respect of service and contributions made subsequent to July 1, 1973; and
- (b) the minimum entitlement for service as determined under section 44 of the Act.

(4) Voluntary contributions made by a rural secretary treasurer, or by an employer on his behalf, are not to be included in any calculations under this section.

(5) On or before June 30 in each year, the commission shall assess against each rural municipality its equal share of the amount estimated to pay 50% of the cost of the additional allowance payable in that year after the estimated amount is adjusted by the surplus or deficit occurring in the previous year.

23 Jly 82 cM-26 Reg 1 s4.

**Supplementary allowances**

5(1) Where an allowance under the Act:

- (a) commenced before January 1, 1980, with payment to:
  - (i) a retired member; or
  - (ii) the surviving spouse of a deceased employee or retired member;

and is being paid on June 30, 1980, to the retired member or the surviving spouse, as the case may be; or

- (b) becomes or became payable on or after January 1, 1980, to the surviving spouse of an employee who retired prior to January 1, 1980, and is being paid on June 30, 1980;

the recipient of the allowance is to be paid, with effect from July 1, 1980, an additional allowance:

- (c) for each full month during which an allowance was paid during the period commencing on July 1, 1973, and ending on June 30, 1980, at the rate of 25¢ per month; and
- (d) for each full month during which an allowance was paid prior to July 1, 1973, at the rate of 33.3¢ per month.

(2) Where an allowance under the Act:

- (a) commenced before January 1, 1982, with payment to:
  - (i) a retired member; or
  - (ii) the surviving spouse of a deceased employee or retired member;

and is being paid on June 30, 1982, to the retired member or the surviving spouse, as the case may be; or

- (b) becomes or became payable on or after January 1, 1982, to the surviving spouse of an employee who retired prior to January 1, 1982, and is being paid on June 30, 1982;

the recipient of the allowance is to be paid, with effect from July 1, 1982, an additional allowance:

- (c) for each full month during which an allowance was paid during the period commencing on July 1, 1973, and ending on June 30, 1982, at the rate of 25¢ per month; and
- (d) for each full month during which an allowance was paid prior to July 1, 1973, at the rate of 33.3¢ per month.

(2.1) Where an allowance pursuant to the Act:

- (a) commenced before January 1, 1984, with payment to:
  - (i) a retired member; or
  - (ii) the surviving spouse of a deceased employee or retired member;

and is being paid on August 31, 1984 to the retired member or the surviving spouse, as the case may be; or

- (b) becomes or became payable on or after January 1, 1984 to the surviving spouse of an employee who retired prior to January 1, 1984 and is being paid on August 31, 1984;

the recipient of the allowance is to be paid, with effect from September 1, 1984, an additional allowance:

- (c) in the case of an allowance that commenced being paid prior to January 1, 1983, at the rate of 9% of the allowance and any additional allowances payable pursuant to subsections (1) and (2);
- (d) in the case of an allowance that commenced being paid on or after January 1, 1983 and prior to January 1, 1984, at the rate of 5% of the allowance and any additional allowances payable pursuant to subsections (1) and (2).

(2.2) Where an allowance pursuant to the Act:

- (a) commenced before January 1, 1986, with payment to:

- (i) a retired member; or
  - (ii) the surviving spouse of a deceased employee or retired member;

and is being paid on December 31, 1986, to the retired member or the surviving spouse, as the case may be; or

- (b) becomes or became payable on or after January 1, 1986, to the surviving spouse of an employee who retired prior to January 1, 1986, and is being paid on December 31, 1986;

the recipient of the allowance is to be paid, with effect from January 1, 1987, an additional allowance:

- (c) in the case of an allowance that commenced being paid prior to January 1, 1985, at the rate of 6% of the allowance and any additional allowances payable pursuant to subsections (1), (2) and (2.1);
- (d) in the case of an allowance that commenced being paid on or after January 1, 1985 and prior to January 1, 1986, at the rate of 3% of the allowance and any additional allowances payable pursuant to subsections (1), (2) and (2.1).

(3) The maximum amount of an additional allowance payable pursuant to subsection (1) or (2) is the lesser of:

- (a) \$50; or
- (b) the monthly allowance being paid to the recipient of an allowance as at June 30, 1980.

(3.1) Where a retired member who is in receipt of an additional allowance pursuant to this section dies leaving a surviving spouse who is eligible to receive all or a portion of the retired member's allowance, the surviving spouse is entitled to receive:

- (a) in the case of a retired member who was in receipt of an additional allowance payable pursuant to subsection (1) or (2), 100% of the additional allowance;
- (b) in the case of a retired member who was in receipt of an additional allowance payable pursuant to subsection (2.1) or (2.2), 60% of the additional allowance.

- (4) No additional allowance is payable after the last day of the month in which:
- (a) a retired member dies leaving no surviving spouse; or
  - (b) a surviving spouse who is receiving an allowance dies.

23 Jly 82 cM-26 Reg 1 s5; 4 Feb 83 SR 13/83 s2;  
 10 Aug 84 SR 97/84 s2; 10 Oct 86 SR 103/86 s2;  
 24 Jly 87 SR 65/87 s13; 12 Jan 96 SR 80/95 s5.

#### **Members' contributions**

**5.1(1)** For the purposes of subsection 16(1.3) of the Act, the amount to be deducted from the salary of each member is:

- (a) for the period beginning on January 1, 1991 and ending on December 31, 1992, an amount equal to 7% of the member's salary;
  - (b) for the period beginning on January 1, 1993 and ending on December 31, 2009, an amount equal to 5.4% of the member's salary;
  - (c) for the period beginning on January 1, 2010 and ending on December 31, 2010, an amount equal to 6.4% of the member's salary;
  - (d) for the period beginning on January 1, 2011 and ending on December 31, 2012, an amount equal to 7.4% of the member's salary;
  - (e) for the period beginning on January 1, 2013 and ending on June 30, 2018, an amount equal to 8.15% of the member's salary; and
  - (f) for the period beginning on July 1, 2018, an amount equal to 9.0% of the member's salary.
- (2) For the purposes of clause 16(2.1)(b) of the Act, the amount to be deducted from the salary of each employee who is a police officer or a firefighter is:
- (a) for the period beginning on January 1, 1994 and ending on December 31, 2009, an amount equal to 7.3% of the employee's salary;
  - (b) for the period beginning on January 1, 2010 and ending on December 31, 2010, an amount equal to 8.75% of the employee's salary;
  - (c) for the period beginning on January 1, 2011 and ending on December 31, 2012, an amount equal to 10.2% of the employee's salary;
  - (d) for the period beginning on January 1, 2013 and ending on June 30, 2018, an amount equal to 11.35% of the employee's salary;
  - (e) for the period beginning on July 1, 2018 and ending on December 31, 2025, an amount equal to 12.5% of the employee's salary; and
  - (f) for the period beginning on January 1, 2026, an amount equal to 9% of the employee's salary.

9 Mar 2018 SR 15/2018 s2; 8 Nov 2019  
 SR 78/2019 s2; 9 Apr 2021 SR 34/2021 s2; 12  
 May 2023 SR 31/2023 s3.

**Transfer to prescribed retirement plan**

**5.11** For the purposes of clause 20(6)(d) of the Act, a contract as defined in section 29 or 29.1 of *The Pension Benefits Regulations, 1993* that meets the requirements of one of those sections is prescribed as a retirement plan to which a transfer may be made pursuant to subsection 20(5) of the Act.

5 Jan 2001 SR 107/2000 s5; 6 Sep 2002 SR 83/2002 s3.

**Prescribed pension benefit**

**5.2** For the purposes of subsection 23.1(1) of the Act, “prescribed pension benefit” means:

(a) with respect to a former plan, a contract as defined in section 29 or 29.1 of *The Pension Benefits Regulations, 1993*; or

(b) with respect to the plan, a pension allowance based on the commuted value of a pension calculated in accordance with sections 22 and 23 of the Act and converted to a pension with:

- (i) a 75% or 100% joint annuity;
- (ii) a 5-year, 10-year or 15-year guarantee period; and
- (iii) a bridge payment:

**(A) calculated in accordance with section 23 of the Act; or**

**(B) actuarially calculated so that there is no reduction in the pension allowance at age 65.**

24 Sep 93 SR 73/93 s2; 6 Sep 2002 SR 83/2002 s4; 11 Mar 2005 SR 16/2005 s3.

**Enforcement of maintenance orders**

**5.3** For the purposes of clause 53(2.1)(a) of the Act, the cost of complying with an attachment is deemed to be \$200.

4 Jly 97 SR 49/97 s2.

**Repeal**

**6** Orders in Council 19/78, 1445/78, 16/79 and 368/81 and Saskatchewan Regulations 309/70, 289/74, 195/76 and 152/80 are repealed.

23 Jly 82 cM-26 Reg 1 s6.



**Appendix**  
[Section 3]

<b>Item</b>	<b>Column 1 Group or Organization</b>	<b>Column 2 Effective Date of Designation</b>
1.	Art Hauser Centre Board Inc.	July 1, 2006
2.	Assiniboia Pioneer Lodge	January 3, 1978
3.	Buffalo Narrows Local Community Area No. 1	September 26, 1978
4.	Canadian Public Safety Operations Organization, with respect to its employees in Saskatchewan who, on June 30, 2018, were members of the plan	July 1, 2018
5.	Canora Rural Public Utility Board	July 1, 2006
6.	City of Yorkton	January 2, 1979
7.	Green Lake Local Community Area No. 7	April 1, 1981
8.	Highway 55 Waste Management Corporation	January 1, 2011
9.	Lac La Ronge Regional Waste Management Corporation	January 1, 2019
10.	Moose Jaw Economic Development Authority	January 1, 2001
11.	Northern Teacher Education Management Board	June 29, 1984
12.	Prince Albert Rural Water Utility	July 1, 2004
13.	The Rural Municipal Administrators' Association of Saskatchewan	July 1, 1996
14.	Saskatchewan Association of School Business Officials	September 1, 1996
15.	Saskatchewan League of Educational Administrators, Directors and Superintendents	January 1, 2011
16.	Sask. Landing Regional Water Pipeline Utility	January 1, 2013
17.	SDLC, with respect to its employees who, on July 1, 2023, were members of the plan	July 1, 2023
18.	Southwest Waste Management Authority	January 1, 2013
19.	Touchwood Hills Regional Landfill Inc.	March 1, 2005
20.	Urban Municipal Administrators' Association of Saskatchewan	February 1, 2009
21.	Vanscoy RM Board of Police Commissioners, with respect to the Vanscoy RM Police Service	January 1, 2023
22.	Yorkton Housing Authority	January 1, 2001
23.	Yorkville Public Utility Board	January 1, 2013

**NOTE:** Effective dates before 1982 that are listed in Column 2 refer to the dates of the original orders declaring the group or organization to be an employer within the meaning of *The Municipal Employees' Superannuation Act* and are listed for ease of reference only.

