

# *The Superannuation Acts Uniform Regulations*

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Chapter S-64 Reg 2 (effective February 23, 1982) as amended by Saskatchewan Regulations [130/82](#), [152/82](#), [164/83](#), [38/87](#), [58/90](#), [103/93](#), [72/97](#), [29/2002](#), [17/2005](#), [52/2007](#) and [71/2008](#).

## **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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## CHAPTER S-64 REG 2

### *The Superannuation (Supplementary Provisions) Act*

#### TITLE AND INTERPRETATION

##### Title

- 1 These regulations may be cited as *The Superannuation Acts Uniform Regulations*.

##### Interpretation

- 2 In these regulations:

- (a) “**Act**” means *The Superannuation (Supplementary Provisions) Act*;
- (b) “**board**” means a board or commission appointed under a superannuation Act;
- (c) “**employee**” means a person to whom a superannuation Act applies;
- (d) “**superannuate**” means a person who ceased to be an employee and is in receipt of a superannuation allowance;
- (e) “**superannuation Act**” means:
  - (i) *The Liquor Board Superannuation Act*;
  - (ii) *The Power Corporation Superannuation Act*;
  - (iii) *The Public Service Superannuation Act*;
  - (iv) *The Saskatchewan Telecommunications Superannuation Act*;
  - (v) *The Workmen’s Compensation Board Superannuation Act*; or
  - (vi) *The Superannuation (Supplementary Provisions) Act*;
- (f) “**superannuation allowance**” means an allowance payable under a superannuation Act.

5 Mar 82 cS-64 Reg 2 s2.

##### Interpretation of Act

- 2.1 For the purposes of subclause 2(j)(i) of the Act, “**bonus**” does not include a lump sum payment that is payable to an employee pursuant to a collective bargaining agreement that provides that the lump sum payment is not pensionable.

6 Jly 2007 SR 52/2007 s2.

## ADMINISTRATION

### Signing documents

**3(1)** Subject to subsection (2), the chairman shall sign all orders, regulations and other documents on behalf of a board.

(2) In the absence or during the disability of the chairman, the vice-chairman may sign all orders, regulations or other documents, and, when so signed, such documents have the same effect as if signed by the chairman.

5 Mar 82 cS-64 Reg 2 s3; 7 Oct 83 SR 164/83 s2.

### Quorum

**4** Where reasonable notice of a meeting of the board is given to all members, a majority of the members present at the time and place stated in the notice is a quorum, and those members have all the powers of the board.

5 Mar 82 cS-64 Reg 2 s4.

### Duties of secretary

**5** The secretary of a board shall:

- (a) keep a record of all the proceedings conducted before the board or any member of the board;
- (b) have the custody and care of all records and documents in the office of the board;
- (c) obey all rules and directions made or given by the board touching his duty or office;
- (d) see that every regulation and order made by the board is drawn pursuant to the board's direction, properly authenticated and filed in his office.

5 Mar 82 cS-64 Reg 2 s5.

### Production of certain documents

**6(1)** At the request of a board, an employee shall submit a birth certificate to the board.

(2) Before commencing the payment of an allowance to the spouse or children of an employee or superannuate, the board may require the production of:

- (a) a marriage certificate;
- (b) any relevant birth certificates; and
- (c) any other document that the board considers necessary.

(3) Where the board is satisfied that a birth certificate is not readily available with respect to a person, the board may accept evidence of the age of the person in the form of a certified extract from an insurance policy, a certified extract from the family Bible, a baptismal certificate or any other document satisfactory to the board.

5 Mar 82 cS-64 Reg 2 s6.

## SUPERANNUATION ALLOWANCES

**Reduction under section 21 of Act**

**7(1)** Where a superannuation allowance is subject to reduction under section 21 of the Act, the superannuation allowance is reduced by:

- (a) one-twelfth of 3.75% for each month that the age of the employee on the day he retires is less than 60 years; and
  - (b) one-quarter of 1% for each full year and any portion of a year that the years of pensionable service of the employee on the day he retires are less than 35 years.
- (2) For the purposes of clause (1)(a), any portion of a month that consists of:
- (a) 15 days or less is disregarded;
  - (b) 16 days or more is counted as one month.

5 Mar 82 cS-64 Reg 2 s7.

**Reduction under section 25 of Act**

**8(1)** Where a superannuation allowance is subject to reduction under subsection 25(1) of the Act, the superannuation allowance is reduced by:

- (a) one-eighth of 1% for each month that the age of the employee on the day he retires is less than 65 years; and
  - (b) one-eighth of 1% for each month that the years of pensionable service of the employee on the day he retires are less than 20 years.
- (2) For the purposes of subsection (1), any portion of a month that consists of:
- (a) 15 days or less is disregarded;
  - (b) 16 days or more is counted as one month.
- (3) Where an allowance was reduced in accordance with any former regulations, that reduced allowance continues to be payable notwithstanding that it may be greater than it would be if recalculated in accordance with this section and notwithstanding that the former regulation is repealed.

5 Mar 82 cS-64 Reg 2 s8.

**9 Repealed.** 1 Aug 97 SR 72/97 s3.**Amount of reduction under section 32 of Act**

**10(1)** Where a superannuation allowance is subject to reduction under section 32 of the Act, the superannuation allowance is reduced in proportion to the difference between:

- (a) the present value of a life annuity of \$1 per annum for a spouse aged 20 years younger than the age of the employee at the date of death; and
- (b) the present value of a life annuity of \$1 per annum for the spouse of the employee based on the actual age of the spouse at the date of death.

(2) For the purpose of subsection (1), the present value of a life annuity of \$1 per annum is calculated in accordance with the GAM83 Table, as published on pages 880 and 881 of Volume XXXV of the *Transactions* of the Society of Actuaries, and interest at the rate of 7% per annum, compounded annually.

5 Mar 82 cS-64 Reg 2 s10; 1 Aug 97 SR 72/97 s4.

**Variation of amount of allowance**

11(1) In this section, “**additional allowance**” means the amount obtained by applying the tables determined by a board to the amount of the pension payable under the *Old Age Security Act* (Canada) in effect on the day that a superannuation allowance first becomes payable.

(2) Subject to subsections (3) and (4), where a person who is entitled to receive a superannuation allowance under a superannuation Act elects prior to the receipt of the superannuation allowance to vary the allowance before and after attaining 65 years of age, the allowance is to be:

(a) increased, on the day the allowance commences until the first day of the month following the month in which the person attains the age of 65 years, by the amount of the additional allowance;

(b) reduced, on the first day of the month following the month in which the person attains the age of 65 years, by an amount equal to the amount of the pension payable under the *Old Age Security Act* (Canada) in effect on the day that the superannuation allowance becomes payable.

(3) Where the amount of a superannuation allowance payable to a person together with the amount of the additional allowance is less than the amount of the pension payable under the *Old Age Security Act* (Canada), the additional allowance is not payable to the person, but the superannuation allowance is to be:

(a) increased from the day the superannuation allowance commences until the first day of the month following the month in which the person attains the age of 65 years by an amount obtained by:

(i) multiplying the amount of the superannuation allowance by the amount of the additional allowance; and

(ii) dividing the sum determined under subclause (i) by the amount of the pension payable under the *Old Age Security Act* (Canada) in effect on the day that the superannuation allowance becomes payable less the amount of the additional allowance;

(b) reduced, on the first day of the month following the month in which the employee attains the age of 65 years, by an amount equal to the sum of the superannuation allowance together with the amount of the increase in that allowance determined in accordance with clause (a).

(4) This section does not apply to a person who made an election pursuant to a regulation then in force to vary the allowance payable to him before and after attaining the age of 65 years, and that election continues to be valid, enforceable and irrevocable notwithstanding the repeal of the regulation pursuant to which the election was made.

(5) Where a married employee makes an election, the ages of both the employee and the spouse are to be taken into account in determining the amount of the increased allowance.

(6) The age of an employee, spouse or other person to whom this section is applicable is the completed years and months of age on the day a superannuation allowance becomes payable, and any portion of a month that consists of:

- (a) 15 days or less is to be disregarded;
- (b) 16 days or more to be counted as a full month.

(7) The board shall establish the tables mentioned in subsection (1) in accordance with the GAM83 Table, as published on pages 880 and 881 of Volume XXXV of the *Transactions* of the Society of Actuaries, with interest at the rate of 7% per annum, compounded annually.

5 Mar 82 cS-64 Reg 2 s11; 1 Aug 97 SR 72/97 s5.

#### **Time of payment**

**12(1)** Subject to subsection (2), a superannuation allowance is to be paid to its recipient in monthly instalments on the last working day of each month.

(2) A superannuation allowance for the month of December is to be paid, for the full month, to its recipient:

- (a) on December 23;
- (b) on December 22 where December 23 falls on a Saturday; or
- (c) on December 21 where December 23 falls on a Sunday.

5 Mar 82 cS-64 Reg 2 s12.

#### **Calculation**

**13(1)** Where the monthly instalment of any allowance payable under a superannuation Act is calculated to be an amount that includes a fraction of a cent, the fraction is to be considered one cent.

(2) Where the period with respect to which an allowance is payable commences on a day other than the first day of the month, the first payment is to be in such proportion as the balance of the month bears to the whole month.

5 Mar 82 cS-64 Reg 2 s13.

**Death**

**14(1)** A person in receipt of a superannuation allowance on behalf of a superannuate, spouse or child shall notify the board immediately in the event of the death of the superannuate, spouse or child.

(2) The board may periodically require any person in receipt of a superannuation allowance on behalf of a superannuate, spouse or child to furnish, within a reasonable period of time and in any form that the board considers appropriate, proof that the superannuate, spouse or child is living.

(3) Where an allowance ceases by reason of death:

(a) payment of the allowance is to be made for the full month in which the death occurs;

(b) any allowance or additional allowance that becomes payable to a person following the death becomes payable to the person with effect from the first day of the month immediately following the month in which the death occurred.

5 Mar 82 cS-64 Reg 2 s14.

**Allowances to children**

**15** An allowance to a child is to be paid for the exclusive benefit of the child to:

(a) the spouse of the employee or superannuate;

(b) if the spouse is not living, to the legal guardian of the child, if any; or

(c) if there is no legal guardian, to any person and in any manner that the board may determine.

5 Mar 82 cS-64 Reg 2 s15.

**Allowances to incapacitated persons**

**16** Where any person to whom an allowance or sum is payable is, in the opinion of a duly qualified medical practitioner, mentally unfit to manage his affairs, or through physical incapacity is unable to write, the board may determine the manner in which the allowance or sum is payable.

5 Mar 82 cS-64 Reg 2 s16.

**Superannuation on account of ill health**

**17** Where an employee who has been superannuated on account of ill health or physical or mental incapacity:

(a) obtains employment elsewhere, and fails to immediately notify the board of that fact; or

(b) receives notice from the board to attend for examination before it or before a duly qualified medical practitioner on a date stated in the notice and fails to do so;

the board may suspend his allowance in whole or in part until he does so.

26 Nov 82 SR 152/82 s7.



**Enforcement of maintenance orders**

**17.1** For the purposes of clause 48.2(2)(a) of the Act, the cost of complying with an attachment is deemed to be \$200.

1 Aug 97 SR 72/97 s6.

**INTEGRATION WITH *CANADA PENSION PLAN*****Period of Contribution**

**18(1)** No person shall contribute under a superannuation Act:

- (a) until he attains the age of 18 years; and
- (b) after he attains the age of 65 years, unless he has been granted an extension beyond the age of retirement and has elected to contribute.

(2) For the purpose of a superannuation Act and these regulations, a person is deemed to have reached the age of 18 years or the age of entitlement to a retirement or disability pension under the *Canada Pension Plan* on the first day of the month following the day that the person attained that age.

5 Mar 82 cS-64 Reg 2 s18.

**Blending with *Canada Pension Plan***

**19(1)** In the case of the years from January 1, 1966 to December 31, 1986, the amount that a person is required to contribute to the *Canada Pension Plan* is deducted from the amount that he is required to contribute under a superannuation Act.

(2) In the case of years commencing on or after January 1, 1987, an amount that is equal to 1.8% of a person's maximum earnings less his basic exemption under the *Canada Pension Plan* is deducted from the amount that he is required to contribute under a superannuation Act.

5 Jne 87 SR 38/87 s3.

**Reduction of allowance**

**20(1)** Subject to subsection (2.1), where a person ceases to be employed in pensionable employment and is entitled pursuant to a superannuation Act to either an immediate or a deferred superannuation allowance, the superannuation allowance payable to the person is reduced, on the day on which the person attains the age of 65 years, by an amount calculated in accordance with subsection (2).

(2) The amount mentioned in subsection (1) is an amount equal to the aggregate of:

- (a) 0.7% multiplied by the product of the person's years of pensionable service after December 31, 1965, excluding the years mentioned in clause (b), and the lesser of:
  - (i) the person's average annual salary as it would be determined pursuant to the superannuation Act for the purpose of calculating the person's superannuation allowance if the years mentioned in clause (b) were excluded; and

(ii) the average of the person's yearly maximum pensionable earnings pursuant to the *Canada Pension Plan* with respect to the person's actual periods of pensionable service in each of the last five years ending on the last day of the month preceding the day:

(A) the person ceased to contribute after contributing for a period of 35 years; or

(B) where paragraph (A) does not apply, the person ceased to be employed; and

(b) 0.7% multiplied by the person's yearly maximum pensionable earnings pursuant to the *Canada Pension Plan* with respect to the person's actual periods of pensionable service in each year during which the person had earnings that exceeded the maximum amount with respect to which contributions were permitted in that year pursuant to the *Income Tax Act* (Canada).

(2.1) With respect to a member who attains the age of 65 on or after the coming into force of this subsection, where a superannuation allowance mentioned in subsection (1) is reduced pursuant to section 7 or 8, the amount of the reduction calculated pursuant to subsection (2) is to be reduced by the same percentage by which the superannuation allowance is reduced.

(3) **Repealed.** 17 Dec 93 SR 103/93 s2.

(4) Where a person:

(a) was a contributor under a superannuation Act on December 31, 1965;

(b) has been employed in the public service of Saskatchewan substantially without interruption since December 31, 1965; and

(c) becomes entitled to a superannuation allowance in an amount, together with the amount of any pension to which that person is entitled under the *Canada Pension Plan*, that is less than the amount of the superannuation allowance to which he would have been entitled if no deduction had been made as required under subsection (2);

the amount of the superannuation allowance payable to him is to be increased by the amount of that difference.

(5) Subsection (4) does not apply to any person with respect to any period of time during which his superannuation allowance is reduced or suspended under a superannuation Act.

5 Mar 82 cS-64 Reg 2 s20; 5 Jne 87 SR 38/87 s4;  
17 Dec 93 SR 103/93 s2; 12 Apr 2002 SR 29/2002  
s3.

## INTEREST

**Re purchase of previous service**

**21(1)** Where an employee elects to pay contributions and to receive credit for a period of pensionable service under a superannuation Act, the interest payable to a board on the amount payable to the board as a result of that election is calculated at the rate:

- (a) fixed by the superannuation Act applicable to the employee, where the election is received before May 10, 1977;
  - (b) of 7% per annum, compounded annually, where the election is received on or after May 10, 1977.
- (2) Where a person elects to pay an amount payable to the board, or the interest on that amount calculated in accordance with subsection (1), by instalments, interest on that portion that remains unpaid from time to time is calculated at the rate:
- (a) fixed by the superannuation Act applicable to the employee where the election is received on or before May 10, 1977;
  - (b) of 8% per annum, compounded annually, where the election is received after May 10, 1977, but before April 1, 1982;
  - (c) 9% per annum, compounded annually, where the election is received on or after April 1, 1982.

5 Mar 82 cS-64 Reg 2 s21.

**Re sums payable by board**

**22(1)** Interest payable to an employee by a board is calculated at the rate:

- (a) fixed by the superannuation Act applicable to the employee with respect to any period prior to June 1, 1977;
  - (b) of 6% per annum, compounded annually, with respect to any period commencing after June 1, 1977, but ending before April 1, 1982; and
  - (c) of 7% per annum, compounded annually, with respect to any period commencing on or after April 1, 1982.
- (2) Subject to subsection (3), interest payable to an employee by a board is not calculated for any period of less than one month.
- (3) Where interest payable to an employee by a board is to be calculated on or after the day on which this subsection comes into force, interest payable with respect to a period commencing on or after April 1, 1996 is to be calculated for the period commencing on the day on which the contributions are received.

5 Mar 82 cS-64 Reg 2 s22; 1 Aug 97 SR 72/97 s7.

## REFUNDS

**Refund of certain amounts**

**23** Where a payment was made pursuant to subsection 18(5) of the Act under a reciprocal agreement on behalf of an employee who becomes employed with a public service employer and there remains a sum of money to the credit of the employee, that sum is to be refunded to the employee in the same manner as is provided for in the case of a refund of contributions on termination of employment under the superannuation Act that applied to the employee before becoming employed with that public service employer.

5 Mar 82 cS-64 Reg 2 s23.

## JOINT ANNUITY

**Calculation**

**24(1)** Where an employee elects, by notice in writing to the board, to receive:

- (a) in the case of an employee who is single with no dependants, a life annuity for himself; or
- (b) in the case of an employee other than one described in clause (a), a joint annuity for himself and his spouse or dependants;

the annuity or joint annuity, as the case may be, is calculated in accordance with the tables approved by the board.

(2) The board shall establish the tables mentioned in subsection (1) in accordance with the GAM83 Table, as published on pages 880 and 881 of Volume XXXV of the *Transactions* of the Society of Actuaries, and interest at the rate of 7% per annum, compounded annually.

(3) Where an employee elects to receive a joint annuity for the employee and the employee's spouse, the employee may choose from the following forms of joint life annuity:

- (a) a 75% joint life annuity;
- (b) a 100% joint life annuity.

5 Mar 82 cS-64 Reg 2 s24; 5 Jne 87 SR 38/87 s5; 1  
Aug 97 SR 72/97 s8; 12 Apr 2002 SR 29/2002 s4.

## TRANSFER TO ANOTHER AGENCY

**Transfer to other government agency**

**25(1)** In this section, “**agency**” means a department, branch, bureau, board, commission, Crown corporation or other body to which *The Public Service Superannuation Act* is applicable.

(2) An employee who is employed by an agency and transfers without any break in continuity of employment to any other agency:

(a) shall continue to contribute at the percentage rate set prior to the transfer, unless the employee is no longer required to contribute by reason of length of service; and

(b) continues to be entitled to the benefits of and to be subject to *The Public Service Superannuation Act*.

(3) Where an employee transfers from one agency to another agency during a month, contributions are to be deducted from the salary paid to the employee by the agency:

(a) from which the employee transfers for the portion of the month in which the transfer takes place that he was employed by that agency; and

(b) to which the employee transfers for the remaining portion of the month in which the transfer takes place.

(4) Where, contrary to this section, contributions cease to be made with respect to an employee to whom this section applies, any amount paid to the employee as a refund of contributions together with arrears of contributions, if any, is to be paid to the board in any amounts and at any times that the board may direct.

5 Mar 82 cS-64 Reg 2 s25.

## EXTENSION OF EMPLOYMENT

**Service after 65**

**26** An application by an employee for retention in the public service beyond the age of 65 years is to be submitted to the board by the permanent head of the department, board, commission, Crown corporation or other agency with whom the employee is employed.

5 Mar 82 cS-64 Reg 2 s26.

## INSTITUTIONS

**Designation under section 16 of Act**

**27** The buildings, plants, businesses, establishments or corporations listed in Table 1 are designated as institutions for the purposes of clause 2(e) and subsection 16(1) of the Act effective on and from the date indicated opposite the name of the institution.

5 Mar 82 cS-64 Reg 2 s27.

**Designation under section 17 of Act**

**28** The buildings, plants, businesses, establishments or corporations listed in Table 2 are designated as institutions for the purposes of section 17 of the Act effective on and from the date indicated opposite the name of the institution.

5 Mar 82 cS-64 Reg 2 s28.

TABLE 1  
[Section 27]

<i>Institution</i>	<i>Effective Date of Designation</i>
Battlefords Regional Care Centre	August 1, 1979
Saskatchewan Government Insurance	April 1, 1979
SaskEnergy Corporation	January 1, 1990
Provincial Gas Limited	January 1, 1990
TransGas Limited	January 1, 1990
Bayhurst Gas Limited	January 1, 1990
Saskatoon Community Health Unit Board	April 1, 1982
Saskatoon Sanatorium	April 1, 1981
Saskatchewan Grain Car Corporation	March 1, 2005
Enterprise Saskatchewan	August 1, 2008

1 Oct 82 SR 130/82 s2; 27 Jly 90 SR 58/90 s2; 11 Mar 2005 SR 17/2005 s2; 8 Aug 2008 SR 71/2008 s2.

TABLE 2

<i>Institution</i>	<i>Effective Date of Designation</i>
Prince Albert Sanatorium	July 1, 1961
Fort Qu'Appelle Sanatorium	April 1, 1972
Kilburn Hall, Saskatoon	September 1, 1959
National Light and Power Company Limited	October 31, 1968
City of Regina Light and Power Department	May 1, 1965
City of Weyburn Light and Power Department	January 1, 1960
Dominion Electric Power Limited, Estevan	January 1, 1947
Bus Depots, Garages, other buildings and properties acquired by the Saskatchewan Transportation Company at the following locations:	
Town of Melfort	August 7, 1947
City of Prince Albert	November 1, 1948
City of Regina	November 1, 1948
City of Saskatoon	November 1, 1948
City of Moose Jaw	August 15, 1950

5 Mar 82 cS-64 Reg 2.