1990

CHAPTER 23

An Act to amend The Municipal Employees' Superannuation Act

(Assented to June 22,	1990)
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Short title	 HER MAJESTY, by and with the advice and consent of the Legislative Assembly of Saskatchewan, enacts as follows: 1 This Act may be cited as <u>The Municipal Employees' Superannuation Amendment Act, 1990</u>.
R.S.S. 1978, c.M-26 ame	
Section 2 amended "spouse"	 3 Section 2 is amended by adding the following clause after clause (cc): "(cc.1) 'spouse' means: (i) the legally married spouse of a member as at the day of the member's death; or (ii) where there is no legally married spouse of a member as at the day of the member's death, a person of the opposite sex who: (A) is cohabiting with the member at the time of the member's death; and (B) has cohabited with the member for a continuous period of not less than 10 years immediately prior to the day of the member's death".
New section 3 Application of Act	 4 Section 3 is repealed and the following substituted: "3 This Act applies to: (a) employees who are designated by an employer as permanent employees; (b) employees who: (i) are designated by an employer as non-permanent employees; and (ii) have worked for an employer for 700 hours or more in each of

two consecutive years; and

	(c) employees to whom this Act applies on December 31, 1990".
4 amended	5 Subsection 14(2) is repealed and the following substituted:
	"(2) Subject to subsection (4) and section 3, an employee who is not a participant
	of the pension scheme provided by The Municipal Employees' Superannuation
	Act, being chapter 180 of The Revised Statutes of Saskatchewan, 1965, and who
	was in the service of an employer on July 1, 1973 or who subsequently enters the
	service of an employer becomes a member of the plan:
	(a) in the case of an employee who is designated by an employer as
	permanent employees, on the earlier of:
	(i) the day on which the employee completes one year of actual
	service, including service prior to July 1, 1973; and
	(ii) the day on which the employer states in writing to the
	commission that the employee is to become a member; and
	(b) in the case of an employee who is designated by an employer as a non-
	permanent employee, on the day on which the employee completes the
	requirement set out in subclause 3(b)(ii)".
6 amended	6(1) Subsection 16(1.1) is amended by adding "and ending on December 31, 1990" after
	"January 1, 1989".
	(2) The following subsection is added after subsection (1.2):
	"(1.3) On and from January 1, 1991, there shall be deducted from the salary of
	each member an amount determined in accordance with regulations made pursuant to subsection $57(2)$ ".
7 amended	7(1) Subsection 17(1) is amended:
	(a) by striking out "Each" and substituting "For the period ending on December
	31, 1990, each"; and
	(b) by striking out "or such greater amount as the commission may set and that is

- necessary to maintain the solvency of the fund".
- (2) The following subsection is added after subsection (1):

"(1.1) On and from January 1, 1991, each employer shall contribute to the fund with respect to each employee an amount equal to the contributions required to be made to the fund by the employee".

1990

New section 31 Dependents' allowances	8 Section 31 is repealed and the following substituted:		
	 "31 Where a member who has at least 10 years of credited service: (a) dies while in the service of an employer; or (b) is entitled to a deferred allowance pursuant to section 20 but dies before the deferred allowance becomes payable; a dependent of the member, on written application to the commission and submission of any evidence of eligibility that the commission requires, is entitled to an allowance in accordance with section 32". 		
Section 32 amended	 9 Section 32 is amended: (a) by renumbering it as subsection 32(1); and (b) by adding the following subsection: "(2) If, as at the day of the last payment of an allowance pursuant to subsection (1), the total amount of allowances paid to all dependents of the employee is not equal to or greater than the amount in the employee contribution account standing to the credit of the employee at the day of the employee's death, the amount by which the amount in the employee contribution account standing to the credit of the employee exceeds the total amount of allowances paid to all dependents is to be paid to the estate of the last surviving dependent". 		
New section 37 Refunds	 10 Section 37 is repealed and the following substituted: "37 Where: (a) the employment of an employee terminates; and (b) the employee is not entitled to a deferred pension benefit; the commission shall, within one year after the date of termination, refund to the employee the amount standing to the employee's credit in the employee annuity account, employee contribution account and employee additional contribution account of the employee". 		
Section 39 amended	 11 Section 39 is amended: (a) by striking out "which the retired member was receiving" wherever it occurs: (i) in clause (a); and (ii) in clause (b); 		

S' SUPERANNUATION	1990
and in each case substituting "to which	n the retired member was entitled";

- (b) by renumbering it as subsection 39(1); and (c) by adding the following after subsection (1): "(2) Where, at the day of the last payment of an allowance pursuant to clause (1)(a) or (b): (a) the total amount received by the retired member and the spouse and dependents of the retired member as allowances pursuant to clauses (1)(a) and (b); is not equal to or greater than: (b) the amount in the employee contribution account standing to the credit of the retired member at the day of the retired member's retirement: the amount by which the amount described in clause (b) exceeds the total amount described in clause (a) is to be paid to the estate of the spouse or a dependent of the retired member". 12(1) Subsection 41(2) is amended by striking out "his normal retirement date" and Section 41 amended substituting "the day on which the member would have been eligible for an allowance pursuant to subsection (3) or (4) if the member had continued to be a member until that day". (2) Subsection 41(3) is amended by striking out "credited" wherever it occurs in clauses (a) to (o) and in each case substituting "continuous". (3) Subsection 41(4) is amended by striking out "credited" wherever it occurs in clauses (a) to (o) and in each case substituting "continuous". Section 57 amended 13 Section 57 is amended: (a) by renumbering it as subsection (1); and (b) by adding the following subsection: "(2) The Lieutenant Governor in Council, on the recommendation of the commission, may make regulations prescribing and governing the manner of determining the amount to be deducted from the salaries of members pursuant to subsection 16(1.3)". New sections 60 and 61
 - 14 Sections 60 and 61 are repealed and the following substituted:

Payments out of fund	"60 Payments out of the fund for the purposes of this Act shall be made by the issue of a cheque signed by any two persons named in a list approved by the commission.
Audit	"61 The Provincial Auditor or any other auditor or firm of auditors that the commission may appoint shall annually:(a) audit the accounts and records of the commission; and(b) certify the financial statements mentioned in clause 62(1)(b) in accordance with the outcome of the audit".
Section 62 amended	 15 Subsection 62(1) is repealed and the following substituted: "(1) The commission shall, in each fiscal year, in accordance with <u>The Tabling of Documents Act</u>, prepare and submit to the minister: (a) a report of the commission on its business for its preceding fiscal year; and (b) a financial statement showing the business of the commission for its preceding fiscal year in any form that may be required by Treasury Board. "(1.1) The minister shall, in accordance with <u>The Tabling of Documents Act</u>, lay before the Legislative Assembly each report and statement received by the minister pursuant to subsection (1). "(1.2) A report pursuant to subsection (1) is to set out: (a) the identity, by way of the commission's identification number, of each member to whom an allowance was granted or who died during the preceding fiscal year; (b) the age of each member at retirement or death; (c) the amount and type of each allowance granted; (d) the length of service of each member listed pursuant to clause (a); (e) the audited financial statements for the preceding fiscal year; (f) the expenses incurred in the administration of this Act that were:

1990

(i) paid by Saskatchewan;(ii) paid out of the fund; and(g) any other information that the commission considers desirable".

Coming into force

16(1) Subject to subsection (2), this Act comes into force on the day of assent.(2) Sections 4 and 5 of this Act come into force on January 1, 1991.