



# The Saskatchewan Gazette

PUBLISHED WEEKLY BY AUTHORITY OF THE QUEEN'S PRINTER

## PART II/PARTIE II

Volume 101

REGINA, FRIDAY, MARCH 11, 2005/REGINA, VENDREDI, 11 MARS 2005

No.10/n° 10

## PART II/PARTIE II

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## REVISED REGULATIONS OF SASKATCHEWAN

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### SASKATCHEWAN REGULATIONS 16/2005

#### *The Municipal Employees' Pension Act*

##### Section 57

Order in Council 132/2005, dated March 2, 2005

(Filed March 3, 2005)

##### Title

1 These regulations may be cited as *The Municipal Employees' Pension Amendment Regulations, 2005*.

##### R.R.S. c.M-26 Reg 1 amended

2 *The Municipal Employees' Pension Regulations* are amended in the manner set forth in these regulations.

##### Section 5.2 amended

3 **Subclause 5.2(b)(ii) is repealed and the following substituted:**

“(ii) a 5-year, 10-year or 15-year guarantee period”.

##### Appendix amended

4 **The Appendix is amended:**

(a) **in Column 1 by adding the entry “Touchwood Hills Regional Landfill Inc.” after “Saskatchewan Association of School Business Officials”; and**

(b) **in Column 2 by adding the entry “March 1, 2005” opposite the entry in Column 1 added by clause (a).**

##### Coming into force

5 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

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### SASKATCHEWAN REGULATIONS 17/2005

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

##### Section 55

Order in Council 133/2005, dated March 2, 2005

(Filed March 3, 2005)

##### Title

1 These regulations may be cited as *The Superannuation Acts Uniform Amendment Regulations, 2005*.

##### R.R.S. c.S-64 Reg 2, Table 1 amended

2 **Table 1 of *The Superannuation Acts Uniform Regulations* is amended:**

(a) **in the column entitled “Institution” by adding the entry “Saskatchewan Grain Car Corporation”; and**

(b) **in the column entitled “Effective Date of Designation”, by adding the entry “March 1, 2005” opposite the entry added by clause (a).**

**Coming into force**

3(1) Subject to subsection (2), these regulations come into force on March 1, 2005.

(2) If these regulations are filed with the Registrar of Regulations after March 1, 2005, these regulations come into force on the day on which they are filed with the Registrar of Regulations but are retroactive and are deemed to have been in force on and from March 1, 2005.

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**SASKATCHEWAN REGULATIONS 18/2005***The Uniform Building and Accessibility Standards Act*

Section 8

Order in Council 134/2005, dated March 2, 2005

(Filed March 3, 2005)

**Title**

1 These regulations may be cited as *The Building and Accessibility Standards Administration Amendment Regulations, 2005*.

**R.R.S. c.U-1.2 Reg 6, section 14 amended**

2 **The following clause is added after clause 14(1)(i) of *The Building and Accessibility Standards Administration Regulations*:**

“(j) The Rural Municipality of Estevan No. 5 - April 1, 2005”.

**Coming into force**

3 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

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**SASKATCHEWAN REGULATIONS 19/2005***The Pension Benefits Act, 1992*

Section 69

Order in Council 135/2005, dated March 2, 2005

(Filed March 3, 2005)

**Title**

1 These regulations may be cited as *The Pension Benefits Amendment Regulations, 2005*.

**R.R.S. c.P-6.001 Reg 1 amended**

2 *The Pension Benefits Regulations, 1993* are amended in the manner set forth in these regulations.

**Section 2 amended**

**3 Section 2 is amended by striking out “generally accepted actuarial principles” and substituting “accepted actuarial practice”:**

- (a) in clause (1)(g);
- (b) in clause (1)(h); and
- (c) in the portion of clause (2)(c) preceding subclause (i).

**Section 3 amended**

**4 The following clause is added after clause 3(1)(j):**

“(k) Nunavut, April 1, 1999”.

**Section 11 amended**

**5 The following subsection is added after subsection 11(1):**

“(1.1) In the case of a defined benefit plan that includes an optional ancillary benefit provision, the administrator shall include in the explanation or summary being provided pursuant to subsection (1):

- (a) a description of the optional ancillary benefits available on conversion;
- (b) the terms and conditions on which optional ancillary contributions may be converted to optional ancillary benefits; and
- (c) a statement respecting the risks pursuant to the *Income Tax Act* (Canada) of forfeiture to the plan of optional ancillary contributions”.

**Section 12 amended**

**6 Section 12 is amended by striking out “member or additional voluntary contributions” wherever it appears and in each case substituting “member contributions, additional voluntary contributions or optional ancillary contributions”.**

**Section 13 amended**

**7 Subsection 13(1) is amended:**

**(a) by repealing clause (f) and substituting the following:**

- “(f) the items mentioned in subclauses (e)(i) to (iv) with respect to:
- (i) contributions transferred from another plan that have not been applied under a defined benefit provision and that are locked in;
  - (ii) required member contributions;
  - (iii) the total of:
    - (A) contributions transferred from another plan that have not been applied under a defined benefit provision and that are not locked in; and
    - (B) additional voluntary contributions; and
  - (iv) optional ancillary contributions”;

**(b) by striking out “and” after clause (g); and**

**(c) by adding the following after clause (g):**

“(g.1) in the case of an optional ancillary benefit provision:

(i) the estimated amount of the optional ancillary contributions that the member may make in the fiscal year following the fiscal year to which the annual statement applies;

(ii) a description of any optional ancillary benefits chosen by the member; and

(iii) a statement respecting the risks pursuant to the *Income Tax Act* (Canada) of forfeiture to the plan of optional ancillary contributions; and”.

**Section 14 amended**

**8 Clause 14(1)(f) is amended:**

**(a) by adding the following subclause after subclause (ii):**

“(ii.1) in the case of an optional ancillary benefit provision, the information mentioned in subclauses 13(1)(e)(i) to (iv), updated”; and

**(b) in subclause (iii) by adding “, optional ancillary contributions” after “clause 13(1)(d)”.**

**Section 15 amended**

**9 The following clause is added after clause 15(1)(e):**

“(e.1) in the case of an optional ancillary benefit provision:

(i) the information mentioned in subclauses 13(1)(e)(i) to (iv), updated; and

(ii) the options available with respect to an optional ancillary benefit”.

**Section 27 amended**

**10(1) Subsection 27(2) is amended by striking out “clauses 30(a) and (c)” and substituting “clauses 30(a), (c) and (d)”.**

**(2) The portion of subsection 27(6) preceding clause (a) is amended by adding “, optional ancillary contributions” after “additional voluntary contributions”.**

**(3) Clause 27(7)(a) is amended by adding “, optional ancillary contributions” after “additional voluntary contributions”.**

**Section 29 amended**

**11(1) Clause 29(4)(i) is repealed and the following substituted:**

“(i) that on the death of the owner of a contract who was a member of the plan from which the money was transferred:

(A) the surviving spouse is entitled to the locked-in money in the contract;

(B) if there is no surviving spouse, the designated beneficiary of the owner is entitled to the locked-in money in the contract;

(C) if there is no surviving spouse or designated beneficiary of the owner, the estate of the owner is entitled to the locked-in money in the contract; and

(D) the locked-in money in the contract will be transferred to the surviving spouse, the designated beneficiary or the estate of the owner in accordance with subsections (4.1) to (4.5)".

**(2) The following subsections are added after subsection 29(4):**

"(4.1) A contract shall provide that, subject to subsection (4.2), a surviving spouse who is entitled to the locked-in money in a contract pursuant to paragraph (4)(i)(A) may, within 180 days following the day on which proof of death of the member or former member is provided to the issuer of the contract, elect:

(a) to transfer the locked-in money in the contract in accordance with subsection 32(2) of the Act; or

(b) to receive a lump sum payment equal to the locked-in money in the contract.

"(4.2) A contract may provide that a surviving spouse who fails to make an election pursuant to subsection (4.1) is deemed to have elected to receive the pension in the form of a lump sum payment pursuant to clause (4.1)(b).

"(4.3) A contract shall provide that if an owner of a contract who was a member of the plan from which the money was transferred dies leaving no surviving spouse, a lump sum payment equal to the locked-in money to which a surviving spouse would have been entitled pursuant to subsection (4.1) is to be paid:

(a) to the designated beneficiary of the owner; or

(b) if there is no validly designated beneficiary, to the estate of the owner.

"(4.4) A contract may provide that, at any time before the date of death of the owner, the spouse of the owner:

(a) may waive the spouse's entitlement pursuant to subsection (4.1) by delivering a written and signed waiver in Form 0.1 of the Appendix to the issuer of the contract; and

(b) may revoke a waiver delivered pursuant to clause (a) by delivering a written and signed notice of revocation to the issuer of the contract.

"(4.5) A contract that permits a waiver of the spouse's entitlement shall provide that, if a waiver pursuant to subsection (4.4) is in effect on the date of death of the owner, subsection (4.3) applies as if the owner died leaving no surviving spouse".

**(3) Subsection 29(8.1) is repealed and the following substituted:**

"(8.1) Notwithstanding subsection (4) but subject to subsection (8.2), the contract may provide for the withdrawal of the locked-in money as a lump sum if the amount of the locked-in money in the contract does not exceed 20% of the Year's Maximum Pensionable Earnings in effect in the year in which the withdrawal occurs".

**Section 32 amended**

**12(1) Section 32 is amended by renumbering it as subsection 32(1).**

**(2) Subsection 32(1) is amended by striking out “subsection 33(4)” and substituting “subsection 33(5)”.**

**(3) The following subsections are added after subsection 32(1):**

“(2) The period within which a surviving spouse may make an election pursuant to subsection 33(3) of the Act is the period of 180 days following the day on which proof of the death of the member or former member is provided to the administrator.

“(3) Form 2.1 of the Appendix is prescribed for the purposes of clause 33(6)(a) of the Act”.

**Section 35 amended**

**13(1) Section 35 is amended by renumbering it as subsection 35(1).**

**(2) Subsection 35(1) is amended by striking out “generally accepted actuarial principles that do” and substituting “accepted actuarial practice that does”.**

**(3) The following subsection is added after subsection 35(1):**

“(2) For the purposes of subsection 39(1) of the Act:

(a) the maximum amount of the commuted value is 20% of the Year’s Maximum Pensionable Earnings in effect in the year in which the payment occurs; or

(b) the maximum amount of the annual pension is 4% of the Year’s Maximum Pensionable Earnings in effect in the year in which the payment occurs”.



Appendix amended

**14 The Appendix is amended:**

**(a) by adding the following form before Form 1:**

**“Form 0.1**  
[Clause 29(4.4)(a)]

**SPOUSE’S WAIVER OF DESIGNATED BENEFICIARY STATUS UNDER A  
LOCKED-IN RETIREMENT ACCOUNT CONTRACT**

I, \_\_\_\_\_, certify that I am the spouse  
(*print or type full name of spouse*)

(within the meaning of clause 2(1)(ff)

of *The Pension Benefits Act, 1992*) of \_\_\_\_\_  
(*print or type full name of member or former member*)

(hereinafter called “the owner”) who is the owner of a locked-in retirement account contract (hereinafter called “the contract”) that is subject to the provisions of *The Pension Benefits Act, 1992*.

1. I understand that, in the absence of this waiver, on the death of the owner, I am entitled to the balance of the money in the contract, to the extent permitted by the *Income Tax Act* (Canada).

2. I understand and declare that, by signing this waiver and filing it with the issuer of the contract:

(a) I am giving up my status and rights as designated beneficiary; and

(b) on the death of the owner, the balance of the money in the contract will be paid, to the extent permitted by the *Income Tax Act* (Canada):

(i) to the beneficiary designated by the owner if the designated beneficiary is a person other than myself; or

(ii) to the personal representative of the owner’s estate in his or her representative capacity if there is no valid designation of a beneficiary.

3. I certify that this waiver is being signed freely and voluntarily without any compulsion on the part of the owner and outside the immediate presence of the owner.

4. I understand that I may revoke this waiver at any time before the date of the owner’s death by providing written notice to the issuer of the contract.

In witness whereof, I sign this waiver at \_\_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

in the presence of \_\_\_\_\_  
(*print or type name of witness*)

of \_\_\_\_\_  
(*address of witness*)

\_\_\_\_\_  
(*Signature of witness*)

\_\_\_\_\_  
(*Spouse’s signature*)

”; and

**(b) by adding the following form after Form 2:**

**“Form 2.1**  
**[Subsection 32(3)]**

**SPOUSE’S WAIVER OF PRE-RETIREMENT SURVIVOR BENEFIT  
PURSUANT TO CLAUSE 33(6)(a) OF *THE PENSION BENEFITS ACT, 1992***

I, \_\_\_\_\_, certify that I am the spouse  
*(print or type full name of spouse)*

(within the meaning of clause 2(1)(ff) of

*The Pension Benefits Act, 1992*) of \_\_\_\_\_  
*(print or type full name of member or former member)*

(hereinafter called “the member”) who is a member or former member of a registered pension plan that is subject to the provisions of *The Pension Benefits Act, 1992*.

1. I understand that, in the absence of this waiver, on the death of the member, I am entitled to a pre-retirement survivor benefit payable either as a lump sum payment or in the form of a deferred or immediate pension.

2. I understand and declare that, by signing this waiver, I am giving up my entitlement, on the death of the member, to any pre-retirement death benefit payable pursuant to section 33 of *The Pension Benefits Act, 1992*.

3. I understand that, by signing this waiver:

(a) I will not be paid any pre-retirement death benefit pursuant to section 33 of *The Pension Benefits Act, 1992*; and

(b) the payment of any pre-retirement death benefit pursuant to section 33 of *The Pension Benefits Act, 1992* will be made to either:

(i) a beneficiary designated by the member; or

(ii) the estate of the member if there is no validly designated beneficiary.

4. I certify that this waiver is being signed freely and voluntarily without any compulsion on the part of the member and outside the immediate presence of the member.

5. I understand that this waiver is not valid unless it is signed and witnessed before the date of the member’s death.

6. I understand that I may revoke this waiver at any time before the date of the member’s death by providing written notice to the administrator of the pension plan.

In witness whereof, I sign this waiver at \_\_\_\_\_

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_

in the presence of \_\_\_\_\_

*(print or type name of witness)*

of \_\_\_\_\_

*(address of witness)*

\_\_\_\_\_  
*(Signature of witness)*

\_\_\_\_\_  
*(Spouse’s signature)*

”.

**Coming into force**

**15(1)** Subject to subsection (2), these regulations come into force on the day on which section 1 of *The Pension Benefits Amendment Act, 2004* comes into force.

(2) If section 1 of *The Pension Benefits Amendment Act, 2004* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

