

The Public Service Superannuation Act

being

Chapter P-43 of *The Revised Statutes of Saskatchewan, 1978* (effective February 26, 1979) as amended by the *Statutes of Saskatchewan, 1979, c 60; 1979-80, c 35; 1980-81, c 38; 1982-83, c 10; 1983, c 29; 1984-85-86, c 104; 1988-89, c 41, c 42 and c 44; 1990-91, c C-8.1; 1992, c P-6.001; 1993, c 45; 1998, c P-42.1 and c S-35.2; 2001, c 8; 2004, c W-17.2, c 10 and c 38; 2015, c 21; and 2020, c 3.*

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 P-43

An Act respecting the Superannuation of Employees in the Public Service

SHORT TITLE

Short title

- 1 This Act may be cited as *The Public Service Superannuation Act*.

INTERPRETATION

Interpretation

- 2(1) In this Act:

- (a) **“board”** means the Public Service Superannuation Board appointed under the authority of this Act;
- (b) **“employee”** means a person who:
- (i) is a member of any class or description of persons to whom *The Public Service Act, 1998* applies;
 - (ii) is permanently employed;
 - (iii) is required, during the hours or period of his active employment to devote his constant attention to the duties of his position; and
 - (iv) is precluded as a condition of his employment for the period or periods of the year over which the employment extends from engaging in any other substantially gainful service or occupation except as may be permitted under *The Public Service Act, 1998*;

and includes the following permanently employed persons:

- (v) **Repealed.** 1984-85-86, c 104, s 2.
 - (vi) a member of any class or description of persons designated by order of the Lieutenant Governor in Council under section 60;
 - (vii) a person appointed to a position in the unclassified division of the public service by order of the Lieutenant Governor in Council;
 - (viii) any other person who is subject to this Act.
- (2) Notwithstanding clause (b) of subsection (1), a person who is appointed on probation to a position in any part of the public service to which this Act applies and who is designated by the Public Service Commission pursuant to subsection (2) of section 21 as being engaged in work requiring the professional qualifications and experience of a teacher shall, for the purposes of this Act, be deemed to be permanently employed as from the date of the probationary appointment.

ADMINISTRATIVE BOARD

Administration of Act

3(1) This Act shall continue to be administered by a board to be known hereafter as The Public Service Superannuation Board, which shall consist of three members to be appointed by the Lieutenant Governor in Council. One at least of such members shall be a member and representative of the public service.

(2) The Public Service Commission may appoint such clerks and assistants as the board may require in connection with the administration of this Act.

(3) The necessary salaries and expenses of administering the Public Service Superannuation Plan shall be a charge upon and be paid out of the general revenue fund.

(4) The necessary salaries and expenses of administering the Anti-Tuberculosis League Employees Superannuation Plan pursuant to section 60.1 and the Saskatchewan Transportation Company Employees Superannuation Plan pursuant to section 60.2 shall be a charge on and paid out of the respective superannuation funds.

RSS 1978, cP-43, s3; 1988-89, c41, s6; 2004, c10, s17.

SALARY

Certain salary deemed to be received

4(1) Notwithstanding anything in this Act, where the salary authorized to be paid to an employee for services rendered:

(a) during any period after the thirty-first day of March, 1957, and before the first day of May, 1969, exceeds salary at the rate of \$10,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of a salary at the rate of \$10,000 a year during that period;

(b) during any period after the thirtieth day of April, 1969, and before the first day of May, 1970, exceeds salary at the rate of \$11,500 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of a salary at the rate of \$11,500 a year during that period;

(c) during any period after the thirtieth day of April, 1970, and before the first day of May, 1972, exceeds salary at the rate of \$16,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of salary at the rate of \$16,000 a year during that period; and

(d) during any period after the thirtieth day of April, 1972, and before the first day of May, 1973, exceeds salary at the rate of \$18,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of salary at the rate of \$18,000 a year during that period.

(2) Notwithstanding anything in this or any other Act, the salary of an employee for services rendered by him during any period commencing on or after the first day of May, 1973, shall, for all purposes of this Act, be the salary actually received by the employee.

RSS 1978, cP-43, s4.

Election to contribute on higher salary in certain cases

5(1) Notwithstanding anything in this or any other Act an employee who has been continuously employed in the public service during the period from the first day of May, 1968, to the first day of May, 1972, may on or before the first of May, 1973, by notice in writing to the board elect to contribute on a higher rate of salary which rate of salary shall be the actual rate of salary received by him or salary at the rate of \$16,000 per annum, whichever rate is the lesser, in respect of all or any portion of the period during which he was under the age of sixty-five years after the thirtieth day of April, 1968, and before the first day of May, 1970.

(2) Where an election is made under subsection (1) by an employee who has contributed for thirty-five years or more, his contributions in respect of any period selected by him under subsection (1) shall be equal to the difference between:

- (a) the amount that he previously contributed in respect of his salary during that period or would have contributed had he not ceased to be a contributor; and
- (b) the amount payable at his regular rate of contribution as a percentage of his higher rate of salary during that period as provided for in subsection (1).

(3) Where an election is made under subsection (1) by a person who has not contributed for thirty-five years or more, his contribution in respect of any period selected by him under subsection (1) shall be equal to the difference between:

- (a) the amount that he previously contributed in respect of that period; and
- (b) the amount payable at his regular rate of contribution as a percentage of his higher rate of salary during that period as provided in subsection (1).

(4) Any amount payable to the board as a result of an election made under subsection (1):

- (a) is deemed to have become due and payable to the board on the last day of the year, as defined in subsection (5), in which the salary upon which the contributions have been made was received or deemed to have been received under this section;
- (b) shall bear interest at the rate of five per cent per annum compounded annually from the day fixed by clause (a) to the day the written application is received by the board; and
- (c) may be paid by instalments over a period not to exceed twelve months together with interest at the rate of six per cent per annum compounded annually on that portion of the amount that remains unpaid from time to time.

(5) For the purposes of clause (a) of subsection (4), “**year**” means the period of twelve months commencing on the first day of May and ending at midnight on the thirtieth day of April of the year next following.

(6) Upon payment of the contribution and interest thereon required by this section an employee shall be deemed to have been in receipt of salary during any period at the rate upon which he has made contributions pursuant to this section and salary at such rate shall be taken into account in calculating any allowance payable to him.

Compulsory retirement

6 Subject to the other provisions of this Act, every employee shall retire from the service at the end of the last day of the month in which he attains the age of sixty-five years.

RSS 1978, cP-43, s6.

Optional retirement between ages sixty and sixty-five

7 An employee who has attained the age of sixty years and has served at least fifteen years continuously may be retired at his option and shall on retirement be entitled to the superannuation allowance provided for in section 17 but no employee shall be retired under this section who has not been an employee for at least five years continuously exclusive of teaching service reckoned as service under section 20, 21 or 22.

RSS 1978, cP-43, s7.

Optional retirement

8(1) Subject to subsection (2), an employee who:

- (a) has attained the age of sixty years; and
- (b) has served at least twenty years continuously;

may be retired at his option and shall on retirement be entitled to a superannuation allowance.

(2) No employee shall be retired under this section who has not been an employee for at least five years continuously exclusive of teaching service reckoned as service under section 20, 21 or 22.

RSS 1978, cP-43, s8.

Same

9(1) Subject to subsection (2), an employee who:

- (a) was an employee on the thirty-first day of March, 1952; and
- (b) has served continuously for thirty-five years or more exclusive of war service reckoned under section 53 or 54;

may be retired at his option before he attains the age of sixty years and upon retirement shall be entitled to a superannuation allowance.

(2) No employee shall be retired under this section who has not been an employee for at least five years continuously exclusive of teaching service reckoned as service under section 20, 21 or 22.

RSS 1978, cP-43, s9.

Same

10 An employee who:

- (a) in the opinion of the Public Service Commission is not physically or otherwise qualified for the requirements of his employment;
- (b) has attained the age of fifty-five years; and
- (c) has served at least ten years continuously;

may be retired at the option of the Lieutenant Governor in Council, upon the recommendation of the Public Service Commission, and shall on retirement be entitled to a superannuation allowance.

RSS 1978, cP-43, s 10.

Retention after the age of retirement

11(1) When the Lieutenant Governor in Council, upon the recommendation of the Public Service Commission, decides that it is in the public interest to retain the services of an employee who has attained the age of retirement, the services of that employee may be retained, subject to *The Public Service Act, 1998*, for a further period not exceeding five years, upon such terms as may be deemed expedient.

(2) The superannuation allowance payable to an employee to whom subsection (1) or (4) applies shall be calculated to the end of the last day of the month in which he attains the age of sixty-five years and an extension of his service under this section shall not affect the amount of the allowance or any allowance payable to his widow or children.

(3) Where an employee has prior to the first day of April, 1952, been granted an extension or extensions, any period of service pursuant thereto shall be taken into account in calculating any allowance payable to him or to his widow or children; but no period of service pursuant to an extension granted on or after the said date shall affect the amount of any allowance or alter the maximum yearly allowance applicable to such employee.

(4) Where the Lieutenant Governor in Council, upon the recommendation of the board, decides that it is in the public interest to retain the services of an employee who is not subject to *The Public Service Act, 1998* but who is subject to this Act and who has attained the age of retirement, the services of that employee may be retained for a further period of not more than five years, upon any terms that may be considered expedient.

RSS 1978, cP-43, s 11; 1979, c60, s 4; 1980-81, c38, s 3; 2001, c 8, s 17.

Contributions by employees

12(1) Subject to section 5, no further contributions shall be made by an employee who:

- (a) has made contributions for a period of thirty-five years; or
- (b) has contributed to the end of the last day of the month in which he attains the age of sixty-five years.

(2) If a person who heretofore ceased or hereafter ceases to be an employee has again become or again becomes an employee the percentage for his contribution shall be determined by his age when he last entered or re-enters continuous employment in the public service.

(3) The age for determining the percentage for the contribution to be made by an employee to whom section 20 or 21 applies and who became an employee before the first day of April, 1954 shall be his age at the commencement of the period of his teaching service in Saskatchewan that is to be taken into account in reckoning the amount of his superannuation allowance under this Act.

(4) The age for determining the percentage for the contribution to be made by:

(a) an employee to whom section 21 applies and who becomes an employee after the thirty-first of March, 1954; and

(b) an employee to whom section 22 applies;

shall be his age at the time he becomes or became an employee and not his age at the commencement of the period of teaching service reckoned as service under section 21 or 22.

(5) The age for determining the percentage for the contribution to be made by an employee to whom section 23 applies shall be his age on the day the duties performed by him under the Government of Canada were or are absorbed by the Government of Saskatchewan.

(6) The age for determining the percentage for the contribution to be made by an employee who elects to count prior temporary service under subsection (2) or (3) of section 35 shall not be changed by such election and shall continue to be his age at the time he became permanently employed.

(7) The age for determining the percentage for the contribution to be made by an employee to whom section 53 or 54 applies shall be his age at the time he became an employee and not his age at the commencement of the period of service reckoned as such under section 53 or 54.

(8) The Minister of Finance shall deduct the amount of contributions monthly.

(9) Where an employee is absent from duty, with or without leave, and does not receive salary for or during such absence, or is on a lay-off list, for a period of not more than two years:

(a) contributions for the period of absence or lay-off, determined by the percentage rate fixed under section 12 of *The Superannuation (Supplementary Provisions) Act* in respect of the employee, shall be deducted from the payments of salary made after his return to active employment except as may be otherwise approved by the board;

(b) he is deemed to be an employee during the period of absence or lay-off at the salary he was receiving at the time the absence or lay-off commenced;

(c) if an allowance becomes payable under this Act before the expiration of the period of absence or lay-off, the contributions required by this section shall be deducted from the allowance in any manner that the board may determine.

(10) Where an employee is granted leave of absence without pay for the purpose of working in an official capacity with the union that, at the time the leave is granted, is the recognized collective bargaining agent on behalf of the employees, then:

(a) he may continue to make the monthly contributions payable under this Act for a period not exceeding two years from the date of the commencement of the leave of absence and during that period shall be entitled to all the benefits of this Act;

(b) if he does not return to active employment in the public service at the end of two years from the date of the commencement of the leave of absence or at the end of the leave of absence, whichever is the earlier, or if he is in default with respect to any periodic contribution for more than fifteen days from the date on which it is due he shall no longer be entitled to the benefits of this Act while on the leave of absence, and in such case he shall be entitled to a refund of his contributions and accrued interest but he may elect to leave his contributions in the general revenue fund in which event no additional interest shall be payable thereon;

(c) if he returns to active employment in the public service within or at the end of the period of the leave of absence he shall be entitled to the benefits of this Act provided that:

(i) if he received a refund under clause (b), he repays the contributions and interest so refunded, with interest thereon at four per cent per annum, compounded annually, from the time the refund was made; and

(ii) if he has not made the contributions payable with respect to all or with respect to any part of the period not exceeding two years referred to in clause (a), he makes those contributions, together with interest thereon at four per cent per annum, compounded annually, from the date each contribution was payable;

and the period in respect of which he is entitled under clause (a) to make contributions shall, if those contributions are made, be deemed to be continuous with his subsequent continuous service in the public service for the purposes of this Act, but no period of such leave of absence in excess of two years shall be taken into account under this Act.

SUPERANNUATION ALLOWANCE

Employees entitled to allowance

13 Subject to the provisions of this Act and the regulations a yearly superannuation allowance shall be granted to:

- (a) every employee who, having attained the age of retirement and having served at least five years continuously, retires from the service;
- (b) every employee:
 - (i) to whom section 51, 53 or 54 of this Act or section 14 of *The Superannuation (Supplementary Provisions) Act* does not apply, who, having served at least fifteen years continuously; and
 - (ii) to whom section 51, 53 or 54 of this Act or section 14 of *The Superannuation (Supplementary Provisions) Act* applies, who, having served at least ten years continuously exclusive of war service reckoned under those sections;

retires from the service on account of ill health or physical or mental incapacity and who is declared by the board to be entitled to a superannuation allowance which may be reduced at the discretion of the board.

RSS 1978, cP-43, s 13; 1979, c60, s6.

Power of board to review cases of superannuation on account of ill health

14(1) The board may review from time to time the case of an employee superannuated on account of ill health or physical or mental incapacity, and where such employee recovers the board shall report his case to the Public Service Commission which may offer him further employment. If employment is not available his allowance shall continue, subject to subsections (4) and (5).

(2) When an employee who has been superannuated on account of ill health or physical or mental incapacity is offered upon recovery, but does not accept, re-employment, the board may discontinue his allowance, but in that case he shall be paid a sum equal to the amount of his contributions with accrued interest less the total sums paid to him on account of his superannuation allowance.

(3) When an employee who has been superannuated on account of ill health or physical or mental incapacity is re-employed, his allowance shall be suspended during the period of his re-employment and the time during which the re-employment continues shall be counted in determining the superannuation allowance to which he is entitled on his final retirement.

(4) Every employee to whom an allowance has been heretofore or is hereafter granted under clause (b) of section 13, who has heretofore become or hereafter becomes engaged in any employment, shall notify the board of that fact, forthwith after the date upon which this subsection comes into force or after the commencement of the employment, as the case may require, giving full particulars of the employment including the remuneration received therefor; and every female employee to whom such an allowance has been heretofore or is hereafter granted, who has heretofore married or remarried or hereafter marries or remarries, shall notify the board of her marriage or remarriage, forthwith after the date upon which this subsection comes into force or after the date of the marriage or remarriage, as the case may require.

(5) Upon receipt of a notification under subsection (4), or if a person fails to give notification as required by that subsection or gives such notification but fails to furnish within a specified time such further information as the board may require, the board may in its discretion cancel or suspend payment of the allowance or reduce the amount thereof, and its decision shall be final.

RSS 1978, cP-43, s 14.

DEFERRED SUPERANNUATION ALLOWANCE

Employees entitled to deferred superannuation allowance

15(1) Subject to the provisions of this Act and the regulations, an employee who, having attained the age of thirty years and having served at least ten years continuously, separates from the service may, at his option, to be exercised within one year from the date of the separation, be granted a deferred yearly superannuation allowance.

(2) A deferred yearly superannuation allowance granted under this section shall:

- (a) be calculated on the total number of years of continuous service of the employee on the day of his separation, in the manner provided in section 16;
- (b) become payable to the employee commencing on the day on which he attains the age of sixty-five years.

(3) A person to whom a deferred superannuation allowance has been granted may, at any time before he has received a payment on account thereof, request a return of his contributions, and upon receipt by the board of such a request the board shall cancel the deferred superannuation allowance and thereupon all contributions paid by that person shall be refunded to him together with accrued interest calculated up to the date of the request.

(4) When a person to whom a deferred yearly superannuation allowance has been granted under subsection (1), whether before or after the coming into force of this subsection, dies, sections 26, 27, 29, 30, 31, 32 and 33 apply *mutatis mutandis* with respect to that allowance.

(5) No deferred superannuation allowance shall be granted to an employee who has not been an employee for at least five years continuously exclusive of teaching service reckoned as service under section 20, 21 or 22.

RSS 1978, cP-43, s 15.

AMOUNTS OF ALLOWANCES

Computation

16(1) Except as provided in section 17 and subject to the other provisions of this section, a superannuation allowance shall be calculated upon the average yearly salary of the employee during the six consecutive years of highest salary and shall be one-fiftieth part of such salary multiplied by the total number of his years of continuous service and any fraction of a year.

(2) No more than thirty-five years of service shall be included for the purpose of a calculation under subsection (1).

(3) No yearly allowance payable under this section shall be less than \$360 except where the employee is one to whom section 22 or 62 applies.

RSS 1978, cP-43, s 16.

Allowance on retirement between ages sixty and sixty-five

17(1) Subject to subsection (2), an employee who, having served at least fifteen years continuously and having attained the age of sixty years, retires from the service under section 7 shall receive a yearly allowance calculated in the manner provided in section 16 and reduced in accordance with the regulations:

Provided that no employee shall be retired under this section who has not been an employee for at least five years continuously exclusive of teaching service reckoned as service under section 20, 21 or 22.

(2) If the amount of the allowance for an employee who retires under section 7, calculated in the manner provided in section 16 and reduced in accordance with the regulations, exceeds the maximum yearly allowance applicable to him under section 16 the yearly allowance shall be the said maximum yearly allowance.

RSS 1978, cP-43, s 17.

Additional allowances in certain cases

18 Notwithstanding anything in this Act, the Lieutenant Governor in Council may by order, and subject to the terms and conditions specified in the order, authorize payment of an allowance to be made in addition to any other allowance payable under this Act in an amount to be fixed by, or determined in the manner specified in, the order, to a person in receipt of an allowance granted to him upon his retirement under section 10 or on account of ill health or upon his having attained the age of sixty-five years and to the widow of such a person, unless she is employed in the service of the province, such payment to be made only until the last day of the month in which the recipient attains the age set forth in the *Old Age Security Act (Canada)* at which pensions may be paid to persons under that Act.

RSS 1978, cP-43, s 18.

Payment to certain employees retiring on account of ill health

19 An employee, other than an employee to whom section 51, 53 or 54 applies, who, having served at least ten but less than fifteen years continuously, retires from the service on account of ill health or physical or mental incapacity shall be paid in a lump sum his total contributions with accrued interest together with an amount equal to the said contributions and interest.

RSS 1978, cP-43, s 19.

Applicability of sections 20, 21 and 22

19.1 Sections 20, 21 and 22 apply only to those employees to whom they were applicable on March 31, 1979.

1979, c 60, s 7.

Service of teachers who became employees prior to April 1, 1942

20(1) Subject to the following subsections, continuous service by any person as a teacher, as such service is reckoned under *The Teachers' Superannuation Act* whether before, on or after the first day of May, 1927, shall:

- (a) if continuous with employment in the Department of Education; and
- (b) if such person is designated by the Minister of Education as being engaged in work in connection with the Department of Education requiring the professional qualifications and experience of a teacher;

be deemed for the purposes of this Act to have been and to be employment under the Government of Saskatchewan, and such person shall be deemed to have been continuously in the service during the whole period of such employment, whether as a teacher or in connection with the Department of Education; and the period of continuous service as a teacher shall be taken into account in reckoning the amount of superannuation allowance to which an employee becomes entitled under this Act.

(2) For the purposes of this section an employee shall be entitled to have his period of continuous employment as a teacher reckoned in accordance with *The Teachers' Superannuation Act*.

(3) Where any person mentioned in subsection (1) became an employee after the first day of May, 1927, or becomes an employee prior to the first day of July, 1930, his contributions to the superannuation fund in respect of the period between the said first day of May, 1927, and the date upon which he became or becomes an employee, shall be determined by the board.

(4) If such person becomes an employee after the first day of July, 1930, having been a teacher before that date, his contributions to the superannuation fund in respect of the period between the first day of May, 1927, and the first day of July, 1930, or in respect of the part of that period during which he was a teacher, as the case may be, shall be determined by the board.

(5) Where any person mentioned in subsection (1) becomes an employee after the first day of July, 1930, his contributions to The Teachers' Superannuation Fund, together with the interest thereon, shall be transferred to and form part of the general revenue fund and shall be deemed to be a contribution thereto by him under this Act.

(6) This section shall apply only with respect to persons who became employees before the first day of April, 1942, and references in this section to *The Teachers' Superannuation Act* shall be deemed to be references to *The Teachers' Superannuation Act*, chapter 177 of *The Revised Statutes of Saskatchewan, 1940*.

RSS 1978, cP-43, s 20; 2004, c 10, s 17.

Service of teachers who become employees after March 31, 1942

21(1) This section shall apply only with respect to persons who become employees after the thirty-first day of March, 1942.

(2) Subject to subsections (3) and (4), teaching service rendered in Saskatchewan by any person, as such service is reckoned under *The Teachers' Superannuation Act*, whether before or after the first day of April, 1942, shall, if the person is designated by the Public Service Commission as being engaged in any part of the public service to which this Act applies, in work requiring the professional qualifications and experience of a teacher, be deemed for the purposes of this Act to have been and to be employment under the Government of Saskatchewan, and that person shall be deemed to have been continuously in the service during the whole period of such employment, whether as a teacher or in the public service; and such period of teaching service in Saskatchewan, reckoned in accordance with *The Teachers' Superannuation Act*, shall be taken into account in reckoning the amount of superannuation allowance to which an employee becomes entitled under this Act.

(3) Where any person mentioned in subsection (2) becomes an employee:

(a) the amount standing to his credit in the annuity account of The Teachers' Superannuation Fund, other than sums representing voluntary contributions and interest thereon; and

(b) the amounts, if any in respect of that person, transferred to the service pensions account of The Teachers' Superannuation Fund pursuant to subsection (4) of section 60 or section 62 of *The Teachers' Superannuation Act*, other than sums representing voluntary contributions and interest thereon;

shall, together with accruals of interest, be transferred to and form part of the general revenue fund and shall be deemed to be a contribution thereto by him under this Act.

(4) Where any person mentioned in subsection (2) becomes an employee, the amount that he shall contribute to the superannuation fund, with respect to any period or periods of teaching service subsequent to the first day of May, 1927, in respect of which no amount has been transferred to the general revenue fund under subsection (3), shall be determined by the board.

(5) Notwithstanding anything contained in this Act, for the purpose of determining his eligibility for superannuation under section 9, but not for any other purpose, any person mentioned in subsection (2) who becomes an employee shall be entitled to count as continuous service under this Act any service which, under *The Teachers' Superannuation Act*, he would be entitled to count as teaching service for the purpose of determining his eligibility for superannuation under that Act.

RSS 1978, cP-43, s 21; 2004, c 10, s 17.

Service of certain teachers other than those to whom section 20 or 21 applies

22(1) Subject to the following subsections, teaching service rendered in Saskatchewan by any person, whether before or after the coming into force of this section, as such service is reckoned under *The Teachers' Superannuation Act* in force when he entered or enters the public service shall:

- (a) if he entered or enters the public service within six years after he ceased or ceases to teach in Saskatchewan; and
- (b) if he had or has to his credit five years' teaching service under *The Teachers' Superannuation Act* in force when he entered or enters the public service;

be deemed to have been continuously in the service during the whole period of such employment, whether as a teacher or in the public service, for the purpose only of eligibility for a superannuation allowance; and such period of teaching service in Saskatchewan shall not be taken into account in reckoning the amount of superannuation allowance to which an employee becomes entitled under this Act except that the salary paid to the employee as a teacher in the years preceding entry into the public service may be taken into account for the purpose of determining, under section 16, the average yearly salary.

(2) Where any person mentioned in subsection (1) became or becomes an employee:

- (a) the amount standing to his credit in the annuity account of The Teachers' Superannuation Fund, other than sums representing voluntary contributions and interest thereon; and
- (b) the amounts, if any, in respect of such person, paid into or transferred to the service pensions account of The Teachers' Superannuation Fund pursuant to subsection (4) of section 60 or section 62 of *The Teachers' Superannuation Act*, other than sums representing voluntary contributions and interest thereon;

shall, together with accruals of interest, be transferred to and form part of the general revenue fund and, subject to section 59, shall be deemed to be contributions thereto by him under this Act.

(3) Where any person mentioned in subsection (1) became or becomes an employee, the amount that he shall contribute to the superannuation fund, with respect to any period or periods of teaching service subsequent to the thirtieth day of June, 1930, in respect of which no amount has been transferred to the general revenue fund under subsection (2), shall be determined by the board.

(4) Notwithstanding anything contained in this Act, for the purpose of determining his eligibility for superannuation under section 9, but not for any other purpose, any person mentioned in subsection (1) who became or becomes an employee shall be entitled to count as continuous service under this Act any service that, under *The Teachers' Superannuation Act* in force when he entered or enters the public service, he would be entitled to count as teaching service for the purpose of determining his eligibility for superannuation under that Act.

(5) If an employee to whom subsection (1) applies is retired upon having reached the age of retirement or, at his option, under section 7 or 9, he shall be entitled to have added to the superannuation allowance payable under the other sections of this Act the following allowances:

(a) a service pension based upon his teaching service as such service is reckoned under *The Teachers' Superannuation Act*, in force on the day of retirement calculated by multiplying the total number of years and any fraction of a year of service as a teacher by the appropriate amount for his age at retirement in accordance with the schedule in section 36 of *The Teachers' Superannuation Act*; and

(b) an annuity pension consisting of:

(i) the amount that the money transferred to the general revenue fund under subsection (2) or paid in under subsection (3), or both, with accrued interest, will provide, based on the tables prescribed by The Teachers' Superannuation Commission;

(ii) an amount bearing the same ratio to the amount in subclause (i) as the number of his years of service as a teacher prior to July 1, 1930, if any, bears to the number of his years of service since that date;

and those allowances shall be calculated:

(c) if the employee has a wife, on a combination of single life and joint life plans so as to provide a pension to him for life, and to his wife and himself and to the survivor, equal in amount; or

(d) if the employee has no wife, on a life plan;

and shall be based on the tables prescribed by The Teachers' Superannuation Commission.

(6) If an employee to whom subsection (1) applies is retired on or after the first day of April, 1963, upon having reached the age of retirement or, at his option under section 7 or 9, he shall be entitled to have added to the superannuation allowance payable under the other sections of this Act:

(a) the allowances provided for by subsection (5); or

(b) an allowance based on his teaching service as such service is reckoned under *The Teachers' Superannuation Act* in force on the day of retirement and calculated by multiplying the total number of years and any fraction of a year of such service as a teacher by two per cent of the average yearly salary of the employee during the eight years of highest salary while teaching in Saskatchewan or, in the case of a person with less than eight years' teaching service in Saskatchewan, the average salary during the period of his teaching service in Saskatchewan, and calculated:

(i) if the employee has a wife, on a combination of single life and joint life plans so as to provide a pension to him for life, and to his wife and himself and to the survivor, equal in amount; or

(ii) if the employee has no wife, on a life plan; and based on the tables prescribed by The Teachers' Superannuation Commission;

whichever is the greater.

- (7) If an employee to whom subsection (1) applies is retired on account of ill health or physical or mental incapacity under the other provisions of this Act he shall:
- (a) if he had to his credit under *The Teachers' Superannuation Act* in force on the day of retirement sufficient teaching service to have then entitled him to a disability allowance under that Act, be entitled to have added to the superannuation allowance payable under the other provisions of this Act the additional allowances provided for in subsection (5); or
 - (b) if he had insufficient teaching service to qualify for the additional allowances under clause (a), be entitled to receive a refund without interest of the amounts transferred under subsection (2) or contributed under subsection (3) in addition to the allowance payable under the other provisions of this Act.
- (8) If a superannuate in receipt of an additional allowance under this section dies and his widow or any child is entitled to an allowance under section 26 the amount of such additional allowance shall be taken into account in arriving at the allowance payable to the widow or any child under section 26.
- (9) If an employee to whom subsection (1) applies dies and his widow or any child is entitled to an allowance under section 27, then:
- (a) if he had to his credit under *The Teachers' Superannuation Act* in force on the day of death sufficient teaching service to have then entitled his dependants to an allowance under that Act, an allowance calculated in the same manner as the additional allowances provided for in subsection (5), less any reduction under subsection (10), shall be added to the allowance under section 16 for the purpose of calculating the allowance payable to the widow or any child under section 25; or
 - (b) if he had insufficient teaching service to entitle his widow or any child to an allowance under clause (a), there shall be paid to his widow, if any, or if no widow to those of his children, if any, who have not attained the age of eighteen years, as the board may direct, a lump sum not exceeding the amounts transferred under subsection (2) or contributed under subsection (3), without interest, in addition to the allowance payable under section 27.
- (10) Notwithstanding subsections (5) or (7), the total allowance payable to any person under the other provisions of this Act and this section shall not exceed the maximum allowance mentioned in section 16 or the maximum allowance payable under section 26 or 27, as the case may be, and where any such total allowance exceeds such maximum, the allowances payable under subsection (5) or (7) shall be reduced by the amount by which the total allowance otherwise payable exceeds the maximum.
- (11) The decision of the board with respect to the amount of any allowance or allowances under this section shall be final.

(12) Where any allowance provided for under this section is less than the amount of the minimum allowance provided for pursuant to section 33 of *The Teachers' Superannuation Act*, the allowance that becomes payable under this section shall be increased by an amount sufficient to provide the minimum allowance payable under section 33 of *The Teachers' Superannuation Act*.

(13) Subsection (12) applies to an employee who was employed on March 31, 1979 and to whom this section applied on that day.

RSS 1978, cP-43, s 22; 1979-80, c 35, s 3; 2004, c 10, s 17.

Credit for teaching service

22.1 Where an employee who retires on or after December 1, 1981, has been credited with a period of teaching service for which contributions have been transferred to the general revenue fund pursuant to subsection 22(2), he is entitled, notwithstanding subsection 22(1), to have that period of teaching service taken into account for the purpose of computing the amount of a superannuation allowance to which he is entitled under this Act.

1982-83, c 10, s 3; 2004, c 10, s 17.

23 Repealed. 1979, c 60, s 8.

Employees killed or disabled in performance of duties

24 If an employee, while in the performance of his duties, is killed, or if he becomes disabled and no suitable employment can be found for him, the Lieutenant Governor in Council may, notwithstanding that the employee has served for less than ten years, authorize the payment of allowances to the widow and children of the employee or an allowance to the employee, as the case may be, and may determine the amounts or amount thereof, or may authorize such increase in the payments mentioned in section 27 or in any of such payments as is deemed expedient having regard to all the circumstances of the case.

RSS 1978, cP-43, s 24.

Board to decide eligibility

25 No allowance shall be granted to an employee unless the board reports that he is eligible within the meaning of this Act.

RSS 1978, cP-43, s 25.

PAYMENTS TO FAMILY

Payments on death of superannuate

26(1) If a superannuate dies leaving a widow, one-half of the allowance to which he was entitled shall be paid to his widow for life or during widowhood; and there shall be paid to each child under the age of eighteen years, if any, until he attains that age, a sum equal to ten per cent of the allowance, the total amount payable to the children not to exceed one-quarter of the allowance and to be divided equally between them. If the superannuate's wife has predeceased him or if she, having survived him, dies or remarries, her one-half allowance shall be paid to those of his children, if any, who have not attained the age of eighteen years and shall be paid until they attain that age, in lieu of the sums to which they were entitled before the death or remarriage of their mother.

(2) When a superannuate dies before receiving an amount equal to one year's allowance, and leaving neither widow nor children there shall be paid to his personal representative or nominee, or to a member of his family, as the board may direct, a sum equal to the remainder of such amount.

RSS 1978, cP-43, s26; 1980-81, c38, s4.

Payments on death of employee

27(1) If an employee dies after having served for at least ten years continuously, and leaving a widow, one-half of the allowance to which he would have been entitled under section 16 had he been superannuated at the date of his death, calculated on the basis of his actual period of continuous service at the said date, shall be paid to the widow for life or during widowhood; and there shall be paid to each child under the age of eighteen years, if any, until it attains that age, a sum equal to ten per cent of the allowance, the total amount payable to the children not to exceed one-quarter of the allowance and to be divided equally between them. If the employee's wife has predeceased him or if she, having survived him, dies or remarries, her one-half allowance shall be paid to those of his children, if any, who have not attained the age of eighteen years and shall be paid until they attain that age, in lieu of the sums to which they were entitled before the death or remarriage of their mother.

(2) When an employee dies after having served for at least ten years continuously, and leaving neither widow nor children, there shall be paid to his personal representative or to a member of his family, as the board may direct, a lump sum not exceeding the contributions made by him during his lifetime with interest.

RSS 1978, cP-43, s27.

Death before ten years' service

28 Where an employee, other than an employee to whom section 48 or 49 applies, dies before he has served for ten years continuously, there shall be granted to his widow, if any, or if no widow to those of his children, if any, who have not attained the age of eighteen years, a lump sum not exceeding his total contributions with accrued interest together with an amount equal to the said contributions and interest, or, if neither widow nor any such children, to his personal representative or to such of his next of kin, as the board may direct, a lump sum not exceeding his total contributions with accrued interest.

RSS 1978, cP-43, s28.

Payments in case of a widow superannuate or employee

29 The sums payable to the children, personal representative, nominee, next of kin or a member of the family of a male superannuate or employee under sections 26, 27 and 28 shall be likewise payable to the children, if any, under eighteen years of age, the personal representative, nominee, next of kin or a member of the family, as the case may require, of a widow who is a superannuate or employee and shall be deemed always to have been so payable.

RSS 1978, cP-43, s29.

Cases in which widow and children get no allowance

30(1) Subject to subsection (3), no allowance shall be granted to the widow or child of a superannuate or employee:

- (a) if the widow or child is in the opinion of the board unworthy of it; or
- (b) if the deceased married after superannuation; or
- (c) if the deceased married after the thirtieth day of April, 1927, being at the date of marriage over sixty years of age:

Provided that a breach of the conditions as to the marriage shall not prejudice the right of a child of an earlier marriage to an allowance.

(2) Notwithstanding subsection (1), if an employee married after the first day of May, 1942, or hereafter marries, being at the date of marriage over fifty-five years of age and under sixty years of age, the allowance payable to the widow or any child under section 26 or 27 shall be reduced by such amount as the board may by regulation prescribe, provided that nothing in this subsection shall affect the amount of the allowance to a child of an earlier marriage.

(3) No allowance shall be granted to the adopted child of a superannuate or employee if the child:

- (a) was adopted after the superannuation of his adoptive father; or
- (b) was adopted after the thirtieth day of April, 1927, his adoptive father being at the time over sixty years of age; or
- (c) was adopted after the first day of May, 1942, his adoptive father being at the time over fifty-five years of age.

RSS 1978, cP-43, s30.

Reduction of allowance to widow

31 If an employee marries and if his age exceeds that of his wife by twenty years or upwards, the allowance to the wife shall be reduced by such an amount as the board may by regulation prescribe.

RSS 1978, cP-43, s31.

Suspension of discontinuance of allowance

32(1) The allowance to a widow or child may be suspended or discontinued if in the opinion of the board the widow or child becomes unworthy of it.

(2) The allowance to a widower may be suspended or discontinued if in the opinion of the board the widower is not dependent on the allowance.

RSS 1978, cP-43, s32.

Payments to child

33(1) Allowances payable to a child shall be paid to the person constituted or appointed legal decision-maker for the child by or pursuant to *The Children's Law Act, 2020* or otherwise.

(2) Lump sum amounts payable to a child shall be paid to the person constituted or appointed guardian of the property of the child by or pursuant to *The Children's Law Act, 2020*.

(3) If there is no legal decision-maker or guardian as described in subsection (1) or (2), moneys payable to a child may be paid to any person that the board may determine, having regard to the best interests of the child.

2020, c 3, s 10.

ELECTION TO VARY ALLOWANCE**Election to vary allowance before and after seventy years of age**

34(1) An employee or other person who is entitled to receive a superannuation or other allowance under this Act, by periodic payments during his lifetime, may in writing elect to receive payment of the allowance in such manner that:

(a) the amount thereof will be increased until he attains the age of sixty-five years and decreased after he attains that age; and

(b) the amounts to be received by the employee or other person will, as nearly as possible, be equal monthly amounts before and after the attainment of the age of sixty-five years, taking into account the old age pension payable under the *Old Age Security Act (Canada)* along with the allowance payable under this Act.

(2) If an employee who has made an election under subsection (1) dies and is survived by a widow entitled to an allowance, the allowance payable to his widow shall be one-half of the amount or amounts of the allowance that would have been payable to her husband under subsection (1), whether as increased before his attainment of the age of sixty-five years, or as decreased after his attainment of the said age, but where subsection (2) of section 30 or section 31, or both, apply, the allowance provided for in this subsection shall be reduced by such amount as the board may by regulation prescribe.

- (3) Sums payable in respect of children under this Act shall not be affected by anything in this section.
- (4) The amounts of the equalized monthly payments shall be determined in accordance with the regulations.

RSS 1978, cP-43, s 34; 1979, c60, s9.

TEMPORARY SERVICE

Certain temporary service may be counted as service

35(1) A person appointed to the permanent staff shall be deemed to have been a permanent employee during the period of his probationary employment and shall be required to make contributions in accordance with this Act in respect of his probationary service.

(2) A permanent employee may, within one year after he becomes a permanent employee, by notice in writing to the board elect to have a period of temporary or provisional employment that was continuous up to the time he became a permanent employee reckoned as service for the purposes of this Act.

(3) A permanent employee, who at the time he became a permanent employee had a period of temporary employment that was continuous up to the time he became a permanent employee, and who did not elect, within any period provided by this Act for the purpose, to have that period of temporary employment reckoned as service for the purposes of this Act, may before the first day of May, 1963, by notice in writing to the board, elect to have such period of temporary employment reckoned as service for the purposes of this Act.

(4) A permanent employee may, within one year after he becomes a permanent employee or on or before the first day of May, 1966, whichever is the later, by notice in writing to the board, elect to have a period of service in the office of the Leader of the Opposition that was continuous up to the time he became a permanent employee reckoned as service for the purposes of this Act.

(5) Where an election is made under this section the period of temporary employment or of service in respect of which the election is made shall be reckoned for the purposes of this Act upon payment to the board of an amount equal to the contributions that would have been payable had he been permanently appointed at the commencement of his temporary employment or service in the office of the Leader of the Opposition together with interest thereon at the rate of five per cent from the day of permanent appointment, compounded annually.

RSS 1978, cP-43, s35.

Refund of deductions from salary

36(1) Unless his name is on a lay-off list, an employee who resigns or is dismissed from the service, or whose office is abolished, is entitled, at his option, to a refund of contributions or, if he is eligible under section 15, to a deferred superannuation allowance.

(1.1) Where an employee elects to take a refund of contributions pursuant to subsection (1), all contributions paid by him under this Act and standing to his credit in the general revenue fund, together with accrued interest, shall be refunded to him upon written application to the board unless his contributions are transferred pursuant to this Act to the superannuation fund of a new employer.

(1.2) Where a refund is made to an employee pursuant to subsection (1.1), he ceases to be entitled to any benefit under this Act.

(2) If any employee resigned or resigns to enter the employ of the Liquor and Gaming Authority or Saskatchewan Power Corporation, all contributions paid by him under this Act and standing to his credit in the general revenue fund, together with interest as provided in section 41, shall be transferred to the Liquor Board Superannuation Fund or the Power Corporation Superannuation Fund, as the case may require, to his credit, and on such resignation and transfer this Act shall not apply to him.

(3) An employee who resigned or resigns to enter the employ of a Crown corporation, other than Saskatchewan Power Corporation, may in writing elect to have all the contributions paid by him under this Act and standing to his credit in the general revenue fund, together with interest as provided in section 41, transferred to the pension fund of the Crown corporation that employs him, and on such election and transfer this Act shall not apply to him.

(4) If an employee to whom section 20 or 21 applies resigns to fill a position as teacher, within the meaning of *The Teachers' Superannuation Act*, all contributions paid by him under the provisions of this Act and standing to his credit in the general revenue fund, together with interest as provided by section 41, shall thereupon be transferred to and form part of the annuity account of The Teachers' Superannuation Fund.

(5) If an employee to whom section 22 applies resigns to fill a position as a teacher, within the meaning of *The Teachers' Superannuation Act*, all contributions paid by him under the provisions of this Act other than section 22, and standing to his credit in the general revenue fund, together with interest as provided by section 41, and any amounts transferred or contributed by him pursuant to section 22, without interest, shall thereupon be transferred to and form part of the annuity account of The Teachers' Superannuation Fund.

RSS 1978, cP-43, s36; 1979, c60, s10; 1993, c45, s56; 1998, cS-35.2, s12; 2004, c10, s17; 2004, cW-17.2, s12.

School superintendents

36.1(1) Notwithstanding any other provision of this Act, where a person:

- (a) is employed in the public service as a superintendent of schools;
- (b) resigns to accept an appointment as, and is appointed as, a superintendent of schools under the direction of a school board in the province; and
- (c) elects within three months of the day of his resignation to continue as a contributor under this Act;

his election is irrevocable and, subject to subsection (2), he is deemed to be an employee within the meaning of this Act.

(2) Where a person makes an election under subsection (1):

- (a) he shall continue to contribute under this Act as if he were an employee in receipt of a salary at the rate payable to him by the school board; and
- (b) the school board by which he is employed shall:
 - (i) deduct from his salary the amounts that he would be required to contribute under this Act if he were an employee; and
 - (ii) remit monthly to the board the amounts of the contributions deducted in respect of him, together with an employer's contribution in an amount equal to the employee's contribution.

1979-80, c 35, s 4; 1980-81, c 38, s 5.

No right to demand refund

37 Except as herein expressly provided, nothing in this Act shall be construed to confer upon any person any right to demand or enforce the repayment of his contributions or the payment of interest.

RSS 1978, cP-43, s 37.

MISCELLANEOUS**Manner of payment of superannuation allowance**

38 The superannuation allowance payable to a retired employee, or to his widow or children, shall be paid in monthly instalments in the manner hereinafter provided.

RSS 1978, cP-43, s 38.

Audit

39 The Provincial Auditor shall audit the affairs of the board.

RSS 1978, cP-43, s 39.

Consolidated fund

40 Contributions by employees shall form part of the general revenue fund, and superannuation allowances, lump sum payments and refunds, together with any accruals of interest thereon shall be a charge on that fund and shall be paid therefrom.

RSS 1978, cP-43, s 40; 2004, c 10, s 17.

Interest

41 Interest payable to an employee by the board pursuant to this Act shall be calculated:

- (a) at the rate of three per cent per annum, compounded annually, in respect of any period after the thirty-first day of March, 1959, and before the first day of May, 1972; and
- (b) at the rate of four per cent per annum, compounded annually, in respect of any period after the thirtieth day of April, 1972.

RSS 1978, cP-43, s 41.

Retention of moneys owing to cover moneys in default, etc.

42 Where money is payable to or in respect of an employee retired, dismissed or deceased or whose employment was otherwise terminated, who has made default in accounting for public moneys or is indebted to or liable to pay moneys to the Minister of Finance or any Crown corporation or other Government agency, the Minister of Finance may retain the amount payable or as much thereof as is necessary for repayment of the moneys in default and for payment of any indebtedness of the employee to, and of any moneys the employee is liable to pay to, the Minister of Finance, Crown corporation or other Government agency, and any amount so retained on behalf of a Crown corporation or other Government agency shall be paid by the Minister of Finance to the Crown corporation or agency, as the case may require.

RSS 1978, cP-43, s 42.

Medical certificate

43 Where an employee is retired on account of ill health or physical or mental incapacity or is re-employed, the physical or mental condition of the employee shall be established by certificate of a duly qualified medical practitioner, nominated by the board.

RSS 1978, cP-43, s 43.

Allowances, etc., unattachable and unassignable

44 Any payments to be made under this Act shall not be subject to garnishment or attachment or seizure or any legal process, and shall be unassignable.

RSS 1978, cP-43, s 44.

Transfer of certain amounts to other plans

45(1) Notwithstanding section 44:

- (a) an employee who separated from the service for any reason; or
- (b) a superannuate including a widow or child;

may elect in writing to have any amount payable to him under this Act transferred to a pension fund or retirement savings plan registered as such for purposes of the *Income Tax Act* (Canada).

(2) Where the board receives an election made under subsection (1) it shall arrange to pay any amount or amounts to which the employee or superannuate is entitled to the fund or plan in accordance with the election.

(3) An employee or superannuate may at any time cancel an election made under subsection (1) and upon receipt of such a direction the board shall pay to the employee or superannuate any amounts that thereafter become payable to him under this Act.

RSS 1978, cP-43, s 45; 1980-81, c 38, s 6.

Deductions from superannuation allowance for group life insurance premiums

45.1 Notwithstanding section 44, a superannuated employee who elects to continue to be insured until the age of sixty-five years under the group life insurance plan that applies to employees of the province may elect in writing to have a monthly deduction made from his superannuation allowance for the payment of the monthly insurance premium payable on his behalf under the group life insurance plan.

1979, c 60, s 11.

Certain persons not eligible for superannuation

46 Except a person who was a permanent employee on the first day of March, 1948, no employee who was over the age of fifty years when he last entered continuous employment in the public service or who is over that age when he enters such employment shall be eligible for superannuation nor shall such employee make contributions under section 12.

RSS 1978, cP-43, s 46.

Certain persons over 45 years on entering service not eligible for superannuation

47 No person who enters continuous employment in the public service after the thirty-first day of July, 1951, and who is over the age of forty-five years when he enters such employment shall be eligible for superannuation nor shall such person make contributions under section 12.

RSS 1978, cP-43, s 47.

Contribution by and payment to persons not eligible for superannuation

48(1) Subject to subsection (8), every employee under the age of sixty-five years who under section 46 or 47 is ineligible for superannuation shall, until he attains that age but not thereafter, by reservation from his salary, contribute five per cent of his salary to the general revenue fund.

(2) The Minister of Finance shall deduct the amount of contributions monthly, and all contributions under this section shall be kept in a separate account to be called the Employees' Savings Account.

(3) Every employee to whom subsection (1) applies who, having attained the age of sixty-five years, retires from the service or who retires from the service on account of ill health or physical or mental incapacity shall be paid in a lump sum his total contributions with accrued interest together with an amount equal to the said contributions and interest.

(4) Subject to subsection (5), where the service of an employee to whom subsection (1) applies is terminated otherwise than by retirement at the age of sixty-five years or retirement on account of ill health or physical or mental incapacity his total contributions shall be forthwith refunded to him with accrued interest; and where the service of such employee was terminated by his death before he attained the age of sixty-five years his contributions with accrued interest shall be paid to his personal representative or nominee, or to a member of his family, as the board may direct except where such employee leaves a widow or children who have not attained the age of eighteen years, in which case his contributions with accrued interest together with an amount equal to the said contributions and interest shall be paid to his widow, if any, or if no widow to those of his children, if any, who have not attained the age of eighteen years, as the board may direct.

(5) Where the service of an employee to whom subsection (1) applies is terminated by his death or retirement after he attains the age of sixty-five years, the lump sum that would have been payable under subsection (3) had he retired on attaining the age of sixty-five years, together with the contributions made by him after he attained that age but prior to the coming into force of subsection (1) and interest on those contributions, shall be paid to him or, in case of his death, to his personal representative or nominee, or to a member of his family, as the board may direct.

(6) Interest shall be calculated in accordance with section 41.

(7) No payment shall be made under this section to an employee or any other person unless the board reports that the employee or such person is entitled thereto.

(8) An employee to whom this section applies may advise the board in writing that he does not wish to make contributions, or does not wish to continue making contributions, under this section and thereupon this section shall not apply to that employee and his contributions, if any, together with accrued interest shall be refunded to him. An election made under this subsection shall be irrevocable.

Payment to employees ineligible for superannuation and for payment under section 47

49(1) Every employee ineligible for superannuation who:

- (a) has been contributing under section 12;
- (b) having attained the age of sixty-five years retires from the service, or who retires from the service on account of ill health or physical or mental incapacity; and
- (c) is not ineligible for superannuation under section 46 or 47;

shall be paid a lump sum of his total contributions with accrued interest together with an amount equal to five per cent of his salary for the period of his service subsequent to the thirty-first day of July, 1951, with interest thereon at the rate of three per cent per annum, compounded annually.

(2) Subject to subsection (4), where the service of an employee to whom subsection (1) would apply upon his attaining the age of sixty-five years is terminated otherwise than by retirement at the age of sixty-five years or by retirement on account of ill health or physical or mental incapacity, his total contributions shall be forthwith refunded to him with accrued interest; and where the service of the employee was terminated by his death before he attained the age of sixty-five years his contributions with accrued interest shall be paid to his personal representative or nominee, or to a member of his family, as the board may direct, except where the employee leaves a widow or children who have not attained the age of eighteen years, in which case his contributions with accrued interest together with an amount equal to the said contributions and interest shall be paid to his widow, if any, or if no widow to those of his children, if any, who have not attained the age of eighteen years, as the board may direct.

(3) Where the service of an employee to whom subsection (1) applies is terminated by his death or retirement after he attains the age of sixty-five years, the lump sum that would have been payable under subsection (1) had he retired on attaining the age of sixty-five years, together with the contributions made by him after he attained that age and interest on those contributions shall be paid to him or, in case of his death, to his personal representative or nominee, or to a member of his family, as the board may direct.

(4) No payment shall be made under this section to an employee or other person unless the board reports that the employee or such person is entitled thereto.

RSS 1978, cP-43, s 49.

Application of sections 48 and 49 to service prior to August 1, 1951

50 An employee to whom section 48 or 49 applies may have the period of his service, including temporary employment continuous therewith, prior to the first day of August, 1951, that is continuous with his service after that date taken into account in reckoning the amounts payable under section 48 or 49, as the case may be, if:

- (a) before the first day of April 1956, he makes a written request to the board that such service be so taken into account; and

(b) he makes a contribution to the general revenue fund of five per cent of the salary received by him in respect of such period of service prior to the first day of August, 1951, without interest, the said contribution to be made in a lump sum before the first day of April, 1956, or by instalments payable in such amounts and at such times as the board may direct;

and, where an employee to whom section 49 applies has satisfied the conditions contained in clauses (a) and (b) and becomes entitled to the payments provided for in subsection (1) of section 49, he shall be paid in addition thereto an amount equal to his contributions under this section and interest.

RSS 1978, cP-43, s 50; 2004, c 10, s 17.

Absence during war of 1939-1945

51(1) If during the war of 1939-1945 an employee was absent while serving in His Majesty's active forces, the active forces of the Auxiliary Services, the Merchant Marine of Canada or the active forces of any of His Majesty's allies, the absence shall not be deemed a discontinuance of service and the employee shall be deemed to have been in the employ of the Government during the period of his absence.

(2) No contribution shall be payable by the employee in respect of the period of such absence.

RSS 1978, cP-43, s 51.

Absence while serving in certain forces of His Majesty

52(1) If an employee is absent while serving in His Majesty's special forces as defined in the *Veterans Benefit Act* (Canada), or in Her Majesty's regular forces for a period not exceeding three years following such service or in Her Majesty's active forces specially recruited for service in Korea, the absence shall not be deemed a discontinuance of service and the employee shall be deemed to have been in the employ of the Government during the period of his absence.

RSS 1978, cP-43, s 52.

War service 1939-1945 deemed service with Government

53(1) Every person, male or female, who:

- (a) served during the war of 1939-1945 in His Majesty's active forces, the active forces of the Auxiliary Services, the Merchant Marine of Canada or the active forces of any of His Majesty's allies;
- (b) at the time of enlistment resided in Saskatchewan;
- (c) became an employee within twelve months after the date:
 - (i) of his or her honourable discharge from His Majesty's forces or the forces of any of His Majesty's allies; or

(ii) of his or her discharge from hospitalization rendered necessary as a result of such war service and following immediately after his or her honourable discharge from His Majesty's forces or the forces of any of His Majesty's allies; or

(iii) of his or her completion of education or vocational training provided by the Government of Canada on account of such war service;

(d) remains in the employ of the Government for a continuous period of at least one year; and

(e) has been an employee of the Government continuously to the date of his or her retirement;

shall, for the purposes of this Act, be deemed to have been in the employ of the Government during such war service.

(2) The periods covered by such war service, and subsequent continuous employment under the Government shall be deemed to be continuous service under the Government for the purposes of this Act.

(3) No employee to whom this section applies shall be required to make any contribution in respect of his or her period of war service.

(4) Before any employee is given credit for war service pursuant to this section, he or she shall submit to the board evidence satisfactory to it that he or she is entitled to the benefit conferred by this section.

RSS 1978, cP-43, s 53.

War service 1939-1945 may be counted

54(1) Every person who:

(a) served during the war of 1939-1945 in:

(i) His Majesty's active forces;

(ii) the active forces of the Auxiliary Services;

(iii) the Merchant Marine of Canada; or

(iv) the active forces of any of His Majesty's allies; and

(b) at the time of enlistment resided in Canada;

may elect, by notice in writing to the board, to have the whole or any portion of his period of war service counted as service for the purposes of this Act.

(2) A notice under subsection (1) shall be given to the board:

(a) within one year after the person becomes a permanent employee; or

(b) on or before the first day of May, 1970;

whichever is the later.

- (3) Where an employee elects in respect of a period of war service mentioned in subsection (1):
- (a) the employee shall, for the purposes of this Act be deemed to have been in receipt of salary during the period of war service at a rate equal to the rate of salary payable to him immediately after he became an employee;
 - (b) the employee is entitled to include the period of war service as service under this Act if he pays to the board a percentage of the total salary deemed pursuant to clause (a) to have been paid to him during such period of war service, without interest, that percentage to be double the percentage that he is, according to his age, required to contribute in respect of service immediately after he became an employee.
- (4) The periods covered by such war service and subsequent continuous employment under the Government shall be deemed to be continuous service under the Government for the purposes of this Act.
- (5) Before any employee is given credit for war service pursuant to this section, he shall submit to the board evidence satisfactory to it that he is entitled to the benefit conferred by this section.

RSS 1978, cP-43, s 54; 1980-81, c 38, s 7.

Service of persons who returned to service

- 55(1)** Notwithstanding anything hereinbefore contained and subject to the following subsections, if a person who at any time ceased to be an employee has again become or again becomes an employee, the period or periods of his previous service in the employment of the Government shall be taken into account in computing any allowance or payment to be made to him or his widow or children or any other person under this Act.
- (2) If an employee on leaving the service received a retiring gratuity or honorarium from the Government or a refund of contributions pursuant to section 36, such employee shall not be entitled to the benefit of subsection (1) until he repays the contributions and interest so refunded, with interest thereon at five per cent per annum from the date on which he again became or becomes an employee, and also repays any gratuity or honorarium so received by him.
- (3) If an employee had made no contributions under this Act prior to the date on which he left the service, he shall not be entitled to the benefit of subsection (1) until he has made contributions of four per cent of the salary received by him in respect of his previous service after the thirtieth day of April, 1927, and prior to the first day of August, 1951, and contributions in accordance with this Act in respect of his previous service after the thirty-first day of July, 1951, together with interest thereon at five per cent per annum from the date on which he again became or becomes an employee.
- (4) Subsection (1) does not apply to an employee whose previous service did not cover a continuous period of three years or more.

(5) A person who heretofore ceased or hereafter ceases to be an employee and who, after the thirty-first day of July, 1951, again becomes an employee shall be entitled to the benefit of subsection (1) only if:

- (a) the interval between the date of termination of his previous service and the date on which he again becomes an employee is less than six years; and
- (b) he had, prior to the date on which he left the service, made contributions under this Act in respect of a period of at least one year;

and in such case subsection (4) shall not apply.

(6) If a person who heretofore ceased or hereafter ceases to be an employee again becomes an employee after the thirty-first day of July, 1951, and within six years after the date of termination of his previous service, the repayment of contributions required by subsection (2) shall not include any contributions made by him in respect of the period of his probationary service if at the time of his appointment to the permanent staff he elected to take and received a refund of those contributions, and in such case the period of his probationary service shall not be taken into account in computing any allowance or payment to be made to him or his widow or children or any other person under this Act.

RSS 1978, cP-43, s 55.

Certain employment deemed service

56(1) Notwithstanding anything hereinbefore contained and subject to the following subsections any person who has been or is hereafter employed in a department, branch or bureau or by a board, commission or any other body under the Government of Saskatchewan, and who while so employed was or is nevertheless not subject to *The Public Service Act, 1998*, shall, if he has become or becomes an employee within the meaning of this Act, be deemed to have been such an employee during the period of his employment with such department, branch, bureau, board, commission or other body, and during any period of employment deemed to be employment with such a body under the superannuation Act applicable to such person while employed with that body.

(2) If such person, on leaving such department, branch, bureau, board, commission or other body, received or receives a retiring gratuity or honorarium from that body or a refund of contributions and interest, he shall not be entitled to the benefit of subsection (1) until he repays the contributions and interest refunded, with interest thereon at five per cent per annum from the date on which he became or becomes an employee, and also repays any gratuity or honorarium so received by him.

(3) Such person shall not be entitled to the benefit of subsection (1) until he has made contributions of four per cent of the salary received by him in respect of his service with such department, branch, bureau, board, commission or other body after the thirtieth day of April, 1927, and prior to the first day of August, 1951, and contributions in accordance with this Act in respect of such service after the thirty-first day of July, 1951, together with interest at five per cent per annum from the date on which he became or becomes an employee.

(4) Subsection (1) does not apply to a person whose service with such department, branch, bureau, board, commission or other body did not cover a continuous period of three years or more.

(5) A person mentioned in subsection (1) who, after the thirty-first day of July, 1951, becomes an employee within the meaning of this Act shall be entitled to the benefit of subsection (1) only if the interval between the date of termination of his service with such department, branch, bureau, board, commission or other body and the date on which he becomes such employee is less than six years.

(6) With respect to a person mentioned in subsection (1) who, after the thirty-first day of July, 1951, becomes an employee within the meaning of this Act, subsection (4) shall be read and construed as if the words "one year" were substituted for the words "three years".

(7) A person entitled to have service with The Saskatchewan Power Commission reckoned under this section may have the period of his service in the employment of an electrical generating plant or an electrical transmission and distribution system acquired by the said commission taken into account in computing any allowance or payment to be made to him or his widow or children or other person under this Act if:

(a) his service with the commission was continuous with his service with the said plant or system and was on a full-time basis;

(b) within six months after the first day of April, 1952, he made a written request to the board that his service with the said plant or system or a specified portion thereof be so taken into account; and

(c) he makes a contribution to the general revenue fund of four per cent of the salary received by him in respect of his service with the said plant or system or the portion of such service specified in the said written request with interest thereon at the rate of four per cent per annum, compounded annually, from the date on which he became an employee within the meaning of this Act, the said contribution to be made by instalments payable in such amounts and at such times as the board may direct:

Provided that the service that may be so taken into account under this subsection shall not exceed ten years and that, notwithstanding anything in this Act, such person's average yearly salary in the service of the said plant or system shall, if it exceeded \$2,400, be deemed for the purposes of this Act to have been \$2,400;

(8) Notwithstanding the provisos to subsection (7), an employee who made an election under the said subsection may, within six months after the first day of April, 1955, elect to have further service coming within the said subsection, but not exceeding ten years, taken into account thereunder upon making the contributions with respect to such further service on the same basis as that provided in the said subsection, but nothing in this subsection shall affect any allowance granted under this Act before the date on which this subsection comes into force.

(9) Subsections (4) and (6) do not apply and shall be deemed never to have applied with respect to a person whose employment in a department, branch or bureau or by a board, commission or other body mentioned in subsection (1) was continuous with employment within the meaning of this Act:

Provided that this subsection does not affect any allowance granted under this Act before the first day of April, 1952.

(10) Where a person to whom subsection (1) applies is one to whom *The Liquor Board Superannuation Act* or *The Power Corporation Superannuation Act* applied and whose contributions and interest have been transferred to his credit in the general revenue fund, then no further amount shall be payable by him in respect of any period during which he was deemed under subsection (1) to be an employee except:

(a) any balance of contributions required to be made in respect of that period and remaining unpaid at the time of transfer; and

(b) a contribution of four per cent of the salary received by him in respect of his service, if any, during the period from the thirtieth day of April, 1927, to the date of the commencement of the employment with respect to which contributions stood to his credit in the Power Corporation Superannuation Fund or the Liquor Board Superannuation Fund, as the case may be;

and he shall not be entitled to claim a refund of any amount by which the contributions and interest transferred exceed the contributions that he would have made had the entire period of his service been service to which this Act applied or to have any such excess amount applied toward payment of future contributions.

RSS 1978, cP-43, s 56; 1998, cS-35.2, s 12; 2001, c 8, s 17; 2004, c 10, s 17.

Same

57(1) In this section “**provincial employment**” means employment with a department, branch or bureau or with a board, commission or any other body under the Government of Saskatchewan.

(2) Notwithstanding anything in this or any other Act but subject to the following subsections, a person who:

(a) heretofore became or hereafter becomes an employee before he attains the age of sixty-five years; and

(b) at any time prior to the commencement of such period of employment had served for a continuous period of ten years or more in provincial employment;

may, on or before the first day of May, 1973, or within one year after the day he became an employee, whichever is the later, by notice in writing to the board elect to make contributions in respect of that period of provincial employment and upon making an election he becomes a contributor under section 12 and is entitled to count that period for purposes of computing an allowance under this Act.

- (3) An employee is not entitled to the benefits of subsection (2) until:
- (a) he repays any contributions and interest refunded to him under this Act in respect of such provincial employment together with interest thereon at five per cent per annum compounded annually from the day upon which he again became or becomes an employee until the day the election is received by the board;
 - (b) he requests cancellation of any deferred allowance granted to him under this Act in respect of such provincial employment and pays to the board the amount of contributions and interest paid to him as a result of such cancellation together with interest thereon at five per cent per annum compounded annually from the day upon which he again became or becomes an employee until the day the election is received by the board; or
 - (c) if he is a person:
 - (i) to whom the Acts mentioned in subclause (ii) did not apply, he pays to the board:
 - (A) an amount equal to the amount of contributions and interest that would have been refunded to him under this Act in respect of such a period of provincial employment if the employment had been subject to this Act and had been terminated;
 - (B) an amount equal to the amount paid to or payable to the person as the employer's contribution to the superannuation plan of the previous employer in respect of such a period of provincial employment, together with interest paid or payable thereon; and
 - (C) interest at the rate of five percent per annum compounded annually upon the amounts payable under paragraph (A) or (B) from the day upon which the person became or becomes an employee until the day the election is received by the board; or
 - (ii) to whom *The Power Corporation Superannuation Act* or *The Liquor Board Superannuation Act* or any predecessor of any of those Act applied, he pays to the board an amount equal to the contributions and interest refunded to him in respect of service in such provincial employment, together with interest at the rate of five percent per annum compounded annually from the day upon which he again became or becomes an employee until the day the election is received by the board.
- (4) An employee who elects under subsection (2) shall contribute in respect of service since he last entered the public service at a rate according to his age at that time.
- (5) for the purpose of this Act an employee who elects under subsection (2) upon making the payment mentioned in subsection (3) is entitled to have an allowance computed with reference to the service and salary during his provincial service and during his service since last entering the public service as if the periods of service were continuous.

Labour service employees

58(1) In this section:

- (a) **“employee”** means a seasonal employee to whom this section applies;
 - (b) **“seasonal employment”** means employment in a position designated by the Chairperson of the Public Service Commission as part of the group of positions known as labour service or employment in a position that is in a class of positions designated by the Chairperson as labour service;
 - (c) **“successive year”** means the year immediately following a year in which an employee was employed.
- (2) Notwithstanding any provision of this Act other than this section, and subject to subsections (3) to (15), a person who at the time of the coming into force of this subsection has been, or who hereafter is, employed in seasonal employment for a period of at least one hundred days in a year shall, on entering the seasonal employment in the next successive year, by reservation from his salary, contribute to the general revenue fund the percentage of his salary required by section 12.
- (3) A person heretofore or hereafter engaged in seasonal employment who does not meet the requirements of subsection (2) may, by notice in writing to the board, elect to contribute to the general revenue fund, and when the board receives the notice this section shall apply to that person as if the person were a person required to make contributions under subsection (2).
- (4) The age for determining the percentage for the contribution to be made by an employee shall be his age at the time he entered seasonal employment prior to the year he starts making contributions under subsection (2), or his age at the time the board receives the notice under subsection (3), as the case may be.
- (5) For the purpose of calculating the length of service of an employee, two hundred and forty days are deemed to be one year of service, but not more than one year's service shall be credited in respect of a calendar year.
- (6) A seasonal employee shall be deemed to be an employee during his period of lay-off for the purpose of eligibility for a superannuation allowance or payment of any other allowance, but such lay-off period shall not be treated as service in calculating an allowance and no contributions are payable with respect thereto.
- (7) For the purpose of calculating a superannuation allowance with respect to the service of an employee, the number of years and partial years in successive calendar years calculated under subsection (5) shall be added together.
- (8) For the purposes of section 16, the employee's six consecutive years of highest salary shall be deemed to be the amount of salary received by the employee for consecutive periods, during which he was working in successive years of seasonal employment, totalling seventy-two months, which salary when totalled is the highest amount of salary received over any such consecutive periods of employment totalling seventy-two months.

(9) Where an employee has contributions to his credit in the Labour Service Employee's Retirement Plan, his contributions and interest shall be credited to his account in the records of the board, and he shall be entitled to count, for the purposes of this Act, that portion of his period of past service that the amount of such contributions credited to his account will purchase when applied to his most recent periods of employment.

(10) An employee to whom subsection (9) applies may, at any time before his last month of service before retirement on superannuation, elect by notice in writing to the board to make contributions in respect of any previous service as a seasonal employee.

(11) An employee to whom subsection (2) or (3) applies who was not a contributor to the Labour Service Employees' Retirement Plan may, at any time before his last month of service before retirement on superannuation, elect by notice in writing to the board to contribute in respect of any previous service as a seasonal employee.

(12) Where an employee has contributions credited to his account pursuant to subsection (9) or elects pursuant to subsection (10) or (11) to contribute with respect to previous service, the board shall calculate the amount payable to the board under subsection (13) as a contribution in respect of each period or periods of previous service, and the total amount less the contributions so credited, if any, is the amount payable by the employee to entitle him to count that service for superannuation purposes.

(13) The contributions to be made under this section in respect of past service are to be made at the rate of four per cent of the salary received by the employee in respect of his previous service after the thirtieth day of April, 1927 and prior to the first day of August, 1951, and the contributions in respect of such service after the thirty-first day of July, 1951 are to be made in accordance with this Act, and all outstanding contributions to be made under this subsection shall, when they become payable, be subject from the first day of May, 1975 to interest at the rate of five per cent per annum compounded annually.

(14) Where an allowance becomes payable and payments with respect to previous service are in arrears, payment of the allowance shall not commence until satisfactory arrangements for payments to the board are made.

(15) In the event that an employee to whom subsection (9) applies becomes entitled to a refund of his contributions under this Act, any interest credited to his account under subsection (9) shall be refunded to the employee with interest.

Special provisions respecting certain contributions

59(1) The amounts transferred under subsection (2) of section 22 or contributed under subsection (3) of section 22 shall not be deemed to be contributions:

- (a) with respect to which an amount equal thereto may become payable under section 19 or 28;
- (b) with respect to which interest is payable under subsection (2) of section 27;

but such amounts shall be paid without interest to the person, if any, to whom a lump sum is payable under section 19, subsection (2) of section 27 or section 28 in respect of an employee to whom subsection (1) of section 22 applies.

(2) Contributions made by an employee pursuant to section 56 or 57 shall not be deemed to be contributions within the meaning of section 19, 28, 48 or 49, but shall be paid with accrued interest:

- (a) in the case of section 19, to him;
- (b) in the case of section 28, to the person to whom a lump sum is granted under that section; or
- (c) in the case of section 48 or 49, to him or to the person to whom a lump sum or the amount of his contributions is payable, as the case may be:

Provided that this subsection shall not apply to contributions by an employee under section 56 where his employment in a department, branch or bureau or by a board, commission or other body mentioned in subsection (1) of section 56 was continuous with employment within the meaning of this Act.

RSS 1978, cP-43, s59.

Power to extend application of Act

60(1) The Lieutenant Governor in Council may at any time by order declare that the members of any board or commission whose members are appointed by the Lieutenant Governor in Council, or the employees of such board or commission, or both, or any class or description of persons in the employ of the Government of Saskatchewan, shall be entitled to the benefit of this Act, and thereupon such members or employees or the persons of that class or description shall be deemed, for the purposes of this Act, to be included in the public service, and the provisions of this Act shall apply to them accordingly.

(2) If a person who becomes entitled under this section to the benefit of this Act entered the service of the Government before the first day of May, 1927, he shall contribute to the general revenue fund, in accordance with this Act, as from the said date; otherwise he shall so contribute as from the date of the commencement of such service.

(3) The superannuation allowance payable to such person shall be based upon the total number of his years of continuous service with the Government whether the service has been temporary or permanent or both temporary and permanent.

(4) Any person affected by an order made under subsection (1) may, within one month after the date of the order, advise the board in writing that he does not wish to make contributions under this Act, and in such case the provisions of this Act governing contributions and superannuation allowances shall not apply to him.

RSS 1978, cP-43, s 60; 2004, c 10, s 17.

Special provisions re Saskatchewan Anti-Tuberculosis League employees

60.1(1) In this section:

(a) **“fund”** means the Anti-Tuberculosis League Employees Superannuation Fund established pursuant to subsection (5);

(b) **“league”** means The Saskatchewan Anti-Tuberculosis League continued under *The Tuberculosis Sanatoria and Hospitals Act* and under *The Non-profit Corporations Act*, whether by the same or any other name;

(c) **“league employee”** means a person permanently employed by the league.

(2) Notwithstanding any other provision of this Act or any provision of any other Act:

(a) a person who is a league employee on March 31, 1979 is deemed, for the purposes of this Act, to have been an employee from the day he became a league employee;

(b) a person who becomes a league employee on or after April 1, 1979 shall participate in the Public Employees (Government Contributory) Superannuation Plan established by section 38 of *The Superannuation (Supplementary Provisions) Act*;

(c) a person to whom clause (a) applies may, prior to April 1, 1980, elect to participate in the plan mentioned in clause (b) and the board shall, in respect of a person who so elects, pay to the Supervisory Board established by section 39 of *The Superannuation (Supplementary Provisions) Act* an amount equal to twice the contributions and interest standing to the credit of the person in the records of the board on the last day of the month in which the election is made;

(d) for the purpose of determining the rate of contribution of a person to whom clause (a) applies who does not make an election pursuant to clause (c), the age of the person is his actual age on March 31, 1979;

(e) the league shall, on and after April 1, 1979, pay a contribution in an amount equal to the contribution required to be paid by an employee in respect of salary received for service with the league credited for superannuation purposes:

(i) to the board, in respect of a person to whom clause (a) applies who does not make an election pursuant to clause (c);

(ii) to the Supervisory Board established by section 39 of *The Superannuation (Supplementary Provisions) Act*, in respect of a person to whom clause (b) applies and in respect of a person who makes an election under clause (c).

- (3) A person to whom clause (2)(a) applies shall:
- (a) pay to the board an amount, calculated on the basis of the monthly salary he received as a league employee, equal to the amount of contributions that he would have paid under this Act had it been applicable to him from the day he became a league employee;
 - (b) pay interest, on the contributions mentioned in clause (a), at the same rate of interest that was payable from time to time to a person by the board under this Act, from the day he became a league employee, in respect of each month of service, calculated from the last day of the month in respect of which each contribution is made.
- (4) The contributions made by a league employee and the amount, if any, contributed by the league in respect of the employee to the Tuberculosis Sanatoria Superannuation Fund established under *The Tuberculosis Sanatoria Superannuation Act*, together with accrued interest, shall, to the extent required, be applied as a credit against the contributions and interest required to be paid by a person to whom subsection (3) applies.
- (5) The Anti-Tuberculosis League Employees Superannuation Fund is hereby established as a fund separate and apart from the general revenue fund and shall be administered by the board.
- (6) The assets of the Tuberculosis Sanatoria Superannuation Fund shall be transferred at their book value to, and become the assets of, the fund as soon as practicable after March 31, 1979, but are deemed to have been so transferred on April 1, 1979.
- (7) Upon completion of the transfer of assets pursuant to subsection (6), the Tuberculosis Sanatoria Superannuation Fund is terminated but is deemed to have been terminated on March 31, 1979.
- (8) There shall be paid into and form part of the fund:
- (a) contributions made by or on behalf of a person to whom clause (2)(a) applies who does not make an election pursuant to clause (2)(c);
 - (b) contributions and interest mentioned in subsection (3) paid by or on behalf of a person;
 - (c) any interest or other revenue accruing from the investment of moneys in the fund.
- (9) The Minister of Finance shall hold all moneys in the fund in trust.
- (9.1) The Minister of Finance may:
- (a) invest all or any part of the moneys in the fund in securities authorized pursuant to *The Pension Benefits Act, 1992*; and
 - (b) dispose of all or any assets in which the fund has been invested pursuant to this subsection in any manner and any terms that he considers appropriate.

(9.2) In exercising the authority vested in him by subsection (9.1), the Minister of Finance may:

- (a) enter into any agreement including, without limiting the generality of the foregoing, a unanimous shareholder agreement;
- (b) engage the services of or retain any technical, professional or other adviser, specialist or consultant; or
- (c) do any other things;

that may be incidental to or necessary for the purposes of managing, investing or disposing of all or any part of the assets of any fund.

(9.3) The Minister of Finance may authorize the board, on any terms and conditions that he considers appropriate, to exercise the authority vested in him by subsections (9.1).

(9.4) Where the Minister of Finance has authorized the board pursuant to subsection (9.3), the board may exercise the powers of the Minister of Finance, and when it exercises those powers, it shall do so in accordance with the authorization.

(9.5) No action or other proceeding for damages is to be instituted against the board, or a member of the board, for any act done in good faith and in accordance with the authorization given by the Minister of Finance to the board pursuant to subsection (9.3).

(9.6) The:

- (a) costs incurred pursuant to subsection (9.2) in; and
- (b) other expenses related to;

managing, investing or disposing of all or any part of the assets of the fund are a charge on and payable out of the fund.

(10) **Repealed.** 1988-89, c 44, s 10.

(11) **Repealed.** 1988-89, c 44, s 10.

(12) Any superannuation allowance that is being paid on March 31, 1979, or that becomes payable after that date, and any lump sum payment, refund or other payment required to be made by the board with respect to a league employee, is a charge on the fund and is to be paid out of the fund, but, if there are insufficient moneys in the fund for those purposes, any deficiency is a charge on the general revenue fund and the Minister of Finance shall pay any deficiency out of the general revenue fund.

(12.1) Where a league employee ceased to be a league employee but continues to be subject to this Act, the amount standing to his credit in the fund, as determined by the board, together with accruals of interest, calculated at the allocated or prescribed rate applicable from time to time with respect to the payment of a refund under this Act, is to be paid out of the fund to the general revenue fund and placed to the credit of the employee in the records of the board, but in no event is any such payment to include a refund of contributions to any such employee, other than a refund that would be permitted under *The Pension Benefits Act, 1992*.

(13) Notwithstanding any other provisions of this Act, no amount shall be refunded to a league employee unless a refund in that amount is permitted under *The Pension Benefits Act, 1992*.

(14) The board shall maintain the financial records of the fund and shall include in the report made by the board pursuant to section 69 a statement of the financial transactions in respect of the fund.

1979, c 60, s 12; 1980-81, c 38, s 8; 1983, c 29, s 35; 1988-89, c 42, s 84; 1988-89, c 44, s 10; 1992, c P-6.001, s 75; 2004, c 10, s 17.

Special provisions re Saskatchewan Transportation Company employees

60.2(1) In this section:

- (a) **“corporation”** means the Saskatchewan Transportation Company;
- (b) **“corporation employee”** means a person permanently employed by the corporation, but does not include a person who is participating in:
 - (i) the Public Employees (Government Contributory) Superannuation Plan; or
 - (ii) a superannuation plan established or continued pursuant to *The Crown Corporations Act, 1993*;
- (c) **“fund”** means the Saskatchewan Transportation Company Employees Superannuation Fund established under subsection (4);
- (d) **“old S.T.C. pension fund”** means the Pension Fund of the Saskatchewan Transportation Company Pension Plan (1964), which fund was continued by Order in Council 671/75, being Saskatchewan Regulations 118/75.

(2) Notwithstanding *The Superannuation (Supplementary Provisions) Act, The Crown Corporations Act, 1993* or any other provision of this Act:

- (a) a person who is a corporation employee on March 31, 1981, is deemed, for the purposes of this Act, to have been an employee from the day he became a corporation employee; and
- (b) for the purpose of determining the rate of contribution of a person to whom clause (a) applies, the age of the person is his age on the day he became a corporation employee.

(3) The corporation shall:

- (a) pay to the board contributions on behalf of each corporation employee from the day he became a corporation employee:
 - (i) with respect to service prior to July 1, 1977, in accordance with *The Public Service Superannuation Act*; and
 - (ii) with respect to service on and after July 1, 1977, in accordance with section 12 of *The Superannuation (Supplementary Provisions) Act*;

- (b) pay to the board interest on the contributions made pursuant to clause (a), calculated at the allocated or prescribed rate applicable from time to time with respect to the payment of a refund under this Act, from the first day of the month following the month with respect to which a contribution is made to and including March 31, 1981;
 - (c) deduct the required contributions from each monthly salary paid to a person who is a corporation employee on April 1, 1981, and shall remit the contributions deducted, together with an equal sum representing the employer's contribution, to the board in the month following the month with respect to which the deduction is made; and
 - (d) pay interest at the prescribed rate of interest, compounded annually, with respect to all amounts that are not remitted within the time limit prescribed in clause (c).
- (4) The Saskatchewan Transportation Company Employees Superannuation Fund is established as a fund separate and distinct from the general revenue fund, and the board shall administer the fund.
- (5) The assets of the old S.T.C. pension fund are to be transferred at their book value to, and become the assets of, the fund as soon as practicable after March 31, 1981, but are deemed to have been so transferred on April 1, 1981.
- (6) Upon completion of the transfer of the assets pursuant to subsection (5), the old S.T.C. pension fund is terminated but is deemed to have been terminated on March 31, 1981.
- (7) The Minister of Finance shall pay to the fund out of the general revenue fund a sum equal to:
- (a) any amount paid by the corporation to the board with respect to a corporation employee during the period from September 1, 1980, to March 31, 1981, excluding instalment interest;
 - (b) any amount paid by or on behalf of a corporation employee with respect to service prior to the day on which he became a corporation employee, excluding instalment interest; and
 - (c) interest on the amount paid under clauses (a) and (b), calculated at the allocated or prescribed rate applicable from time to time with respect to the payment of a refund under this Act, from the first day of the month following the month with respect to which an amount is paid to and including March 31, 1981;

less any amount paid out of the consolidated fund with respect to a superannuation allowance, lump sum payment, refund or other payment required to be made by the board during that period of time to or with respect to an employee.

(8) Moneys in the fund, together with any sum paid pursuant to subsection (7), to the extent required, as determined by the board, are to be applied as a credit against the contributions and interest required pursuant to clauses (3)(a) and (b).

(9) The fund consists of:

- (a) moneys paid or transferred to the fund pursuant to this section;
- (b) any additional amounts paid with respect to the service of a corporation employee; and
- (c) any interest or other revenue accruing from the investment of moneys in the fund.

(10) A corporation employee shall:

- (a) be credited with pensionable employment from the day he becomes a corporation employee;
- (b) have placed to his credit in the fund the contributions made by him to the old S.T.C. pension fund, together with accrued interest determined in accordance with that plan to August 31, 1980, and the contributions made by him on and after September 1, 1980.

(11) The Minister of Finance shall hold all moneys in the fund in trust.

(11.1) The Minister of Finance may:

- (a) invest all or any part of the moneys in the fund in securities authorized pursuant to *The Pension Benefits Act, 1992*; and
- (b) dispose of any assets in which the fund has been invested pursuant to this subsection in any manner and on any terms that he considers appropriate.

(11.2) In exercising the authority vested in him by subsection (11.1), the Minister of Finance may:

- (a) enter into any agreement including, without limiting the generality of the foregoing, a unanimous shareholder agreement;
- (b) engage the services of or retain any technical, professional or other adviser, specialist or consultant; or
- (c) do any other things;

that may be incidental to or necessary for the purposes of managing, investing or disposing of all or any part of the assets of any fund.

(11.3) The Minister of Finance may authorize the board, on any terms and conditions that he may approve, to exercise the authority vested in him by subsection (11.1).

(11.4) Where the Minister of Finance has authorized the board pursuant to subsection (11.1), the board may exercise the powers of the Minister of Finance and, when it exercises those powers, it shall do so in accordance with the authorization.

(11.5) No action or other proceeding for damages is to be instituted against the board, or a member of the board, for any act done in good faith and in accordance with the authorization given by the Minister of Finance to the board pursuant to subsection (11.3).

(11.6) The:

- (a) costs incurred pursuant to subsection (11.2) in; and
- (b) other expenses related to;

managing, investing or disposing of all or any part of the assets of the fund are a charge on and payable out of the fund.

(12) **Repealed.** 1988-89, c 44, s 10.

(13) Any pension or superannuation allowance that is being paid on March 31, 1981, or that becomes payable after that date, and any lump sum payment, refund or other payment required to be made by the board with respect to a corporation employee is a charge on the fund and is to be paid out of the fund, but, if there are insufficient moneys in the fund for those purposes, any deficiency is a charge on the general revenue fund and the Minister of Finance shall pay any such deficiency out of the general revenue fund.

(14) The board shall maintain the financial records of the fund and shall include in the report made by the board, pursuant to section 69, a statement of the financial transactions in respect of the fund.

(15) Where a corporation employee ceases to be a corporation employee but continues to be subject to this Act, the amount standing to his credit in the fund, as determined by the board, together with accruals of interest, calculated at the allocated or prescribed rate applicable from time to time with respect to the payment of a refund under this Act, is to be paid out of the fund to the general revenue fund and placed to the credit of the employee in the records of the board.

1980-81, c 38, s 9; 1983, c 29, s 35; 1988-89, c 42, s 84; 1988-89, c 44, s 10; 1992, cP-6.001, s 75; 2004, c 38, s 4; 2004, c 10, s 17.

Allowance where employee enters employment of University of Saskatchewan or named agency

61(1) An employee who leaves the public service to enter the employ of The University of Saskatchewan or any public agency named in the regulations as an agency coming within this section, shall be entitled to have his service with the university or such named agency reckoned as service under this Act for the purpose of eligibility only, but that service shall not be taken into account in reckoning the amount of the superannuation allowances to which he or any other person becomes entitled under this Act, and his average salary shall, for the purpose of section 16, be his average salary during the six consecutive years of highest salary in the public service or during his full period of service, where less than six years, including teaching service reckoned as service under section 20, 21 or 22.

- (2) Notwithstanding subsection (1), an employee to whom subsection (1) applies may elect in writing to receive a refund of his contributions or to have his contributions with accrued interest transferred to any agency named as an agency coming within this section, and once a refund to him or a transfer to an agency has been made this section shall cease to apply to him.
- (3) Notwithstanding subsection (1), the total allowances payable to any person under this Act and under any other superannuation scheme applicable to a former employee to whom subsection (1) applies shall not exceed the maximum allowance mentioned in section 16 or the maximum allowance payable under section 26 or 27, as the case may be, and where such total allowances exceed such maximum, the allowance payable under this Act shall be reduced by the amount by which such total exceeds the maximum.
- (4) Where any other superannuation scheme applicable to any employee to whom subsection (1) applies provides for the payment to such employee, or any other person entitled to receive an allowance under this section, of a refund of the contributions of the employee, upon request or otherwise, then, for the purposes of this section, the superannuate or person entitled to receive an allowance under this section shall for the purposes of subsection (3) be deemed to be in receipt of the allowances that could have been obtained under the other scheme or, if a lump sum is payable under the other scheme, such superannuate or person shall be deemed to be in receipt of the life annuity based upon his attained age that the lump sum would purchase according to the Dominion annuity tables in use at the time.
- (5) No person shall be entitled to the benefit of this section until he is superannuated by the University of Saskatchewan or named agency employing him or unless he leaves the employ of the university or such agency after attaining the age of sixty-five years or the board is satisfied that he left the employ of the university or such agency on account of ill health or physical or mental incapacity.
- (6) If any such person leaves the employ of The University of Saskatchewan or named agency before reaching the age of sixty-five years without being superannuated by the university or such agency a refund shall be made to him under section 36 except where he leaves to enter the employ of another named agency.
- (7) The decision of the board with respect to the amount of the allowance or allowances to be paid to any person under this section shall be final.
- (8) Notwithstanding anything in this section a deferred superannuation allowance in accordance with section 15 may be granted to an employee who:
- (a) left or hereafter leaves the public service to enter the employ of The University of Saskatchewan;
 - (b) has not made an election under subsection (2); or
 - (c) elects, within one year from the date of his separation or prior to the first day of May, 1970, whichever is the later, to receive a deferred superannuation allowance.

Special provision respecting members of staff of teachers' college that becomes part of University of Saskatchewan

62(1) Notwithstanding section 61, an employee of the Department of Education on the staff of a teachers' college who, on the day that college becomes a part of The University of Saskatchewan, is a contributor under this Act and becomes an employee of the university shall continue to be a contributor under this Act and to be entitled to the benefits of this Act as if he were an employee in the public service, unless within one year after the day on which he became an employee of the university he files with the board an election in writing to cease contributing under this Act.

(2) Unless an employee mentioned in subsection (1) makes an election under that subsection;

(a) he shall be ineligible to contribute in respect of any superannuation or pension fund or plan of the university in effect in respect of service of an employee;

(b) the university shall deduct monthly from the employee's salary the required contribution and shall remit the amount of the contribution, together with an amount equal to the amount of the contribution or the amount that the university would contribute to the university's superannuation or pension fund or plan in respect of that employee if he were a contributor to that fund or plan, whichever is the lesser amount.

(3) Where an employee to whom subsection (1) applies makes an election under that subsection, he may, within a period of twelve months after the day on which he became an employee of the university, elect to take the benefits provided in section 62, or a deferred superannuation allowance under section 15, and if he fails to make such election within that period he shall be deemed, if eligible, to have elected to take a deferred superannuation allowance under section 15 and, if not eligible, to have elected to take the benefits provided in section 61.

RSS 1978, cP-43, s 62.

Former employees of university

62.1(1) In this section, "**university**" means The University of Saskatchewan.

(2) Notwithstanding any other Act, an employee on the staff of a branch or division of a department, bureau, board or commission of the Government of Saskatchewan who:

(a) on the day the activity of that branch was transferred to the university, was a contributor under this Act and became an employee of the university;

(b) subsequently ceased to be an employee at the university and became a contributor under this Act; and

(c) is not entitled to any superannuation or pension benefit with respect to his employment with the university;

may, at any time prior to the first day of his last month of employment, by notice in writing to the board, elect to have all or any portion of his period of employment with the university counted for the purpose of determining his eligibility for an allowance and the amount of the allowance payable under this Act.

(3) No person is entitled to receive benefits under subsection (2) until he pays to the board:

(a) contributions, calculated on the basis of his monthly salary while employed at the university, equal to the amount of contributions for each month of employment that he would have paid under this Act if it had been applicable to him at that time;

(b) interest, at the prescribed rate applicable from time to time with respect to the payment of a refund, on the amount required to be paid under clause (a), calculated on and from the first day of the month following the month of employment with respect to which each monthly contribution is made to the last day of the month in which he ceased to be employed at the university;

(c) interest, at the rate prescribed with respect to the interest payable by an employee to the board where an employee elects to pay contributions and to receive credit for service, on the amounts required to be paid under clauses (a) and (b), calculated on and from the first day of the month following the month in which he ceased to be employed at the university to the day on which the notice of election made pursuant to subsection (2) is received by the board.

1982-83, c 10, s 4.

Service with the Leader of the Opposition

63(1) Subject to subsection (2), a person employed in the office of the Leader of the Opposition may, by notice in writing to the board, elect to contribute and receive benefits as if he were an employee within the meaning of this Act.

(2) Not more than five of the persons who are so employed shall be contributors under this Act at any time.

RSS 1978, cP-43, s 63.

Service with Government or Opposition Caucus

64 A person employed in the office of the Government Caucus or the office of the Caucus of the official Opposition may, by notice in writing to the board, elect to contribute and receive benefits as if he were an employee within the meaning of this Act.

RSS 1978, cP-43, s64.

Application of Act determined by the board

65 Where a question arises as to the application of this Act to any employee or class or description of employees, it shall be determined by the board.

RSS 1978, cP-43, s65.

Proof of age

66(1) An employee shall establish proof of his age in such manner as the board may require.

(2) If any evidence or statement as to age furnished or made to the board by an employee misrepresents his age to such extent as, in the opinion of the board, would materially advance or postpone the date of his retirement then, unless the board is satisfied that the evidence or statement was furnished or made in good faith, the board may penalize the employee by reducing the amount of the allowance to which he is actually entitled on retirement, to such extent as it deems fit.

RSS 1978, cP-43, s66.

Power of dismissal not impaired

67 Nothing in this Act impairs or affects the right of the Lieutenant Governor in Council or the Public Service Commission to remove or dismiss an employee.

RSS 1978, cP-43, s67.

Regulations

68 The board may, with the approval of the Lieutenant Governor in Council, make regulations for the purpose of carrying out the provisions of this Act according to their true intent and meaning, and such regulations shall have the same force and effect as if incorporated herein.

RSS 1978, cP-43, s68.

Report

69(1) The board shall, each year, transmit to the member of the Executive Council who presides over the board a report showing:

- (a) the names of all employees who have retired from the service, or who have died during the last preceding fiscal year;
- (b) the offices held by them or the nature of their employment respectively;
- (c) the amount of salary payable to each at the time of retirement or death;
- (d) the age of each at retirement or death;
- (e) the cause of retirement in the case of any one retiring before attaining the age of retirement;
- (f) the amount of superannuation or other allowance granted in each case;
- (g) all regulations made under this Act.

(2) The member of the Executive Council shall lay the board's report before the Legislative Assembly during the first fifteen days of the then next ensuing session, or within fifteen days after its receipt if the Legislature is then sitting, together with the complete statement of the finances of the board for the preceding fiscal year, showing in detail the moneys withheld by the Minister of Finance as contributions by employees and moneys paid out by him in respect of allowances or refunds of contributions.

RSS 1978, cP-43, s 69; 1979, c60, s 13.

Exceptions

70 The Lieutenant Governor in Council may exempt from the application of section 6, and of section 11 insofar as it restricts the period for which his services may be retained, any person who holds an administrative position or any member of the public service occupying the position of caretaker.

RSS 1978, cP-43, s 70.

Payment by instalments to board

71 Subject to clause (c) of subsection (4) of section 5 but otherwise notwithstanding anything in this or any other Act, any amount payable to the board may be paid in instalments in such amounts and at such times as the board may direct together with interest at the rate of six per cent per annum compounded annually on that portion of the amount that remains unpaid from time to time.

RSS 1978, cP-43, s 71.