

The Superannuation (Supplementary Provisions) Act

being

Chapter S-64 of *The Revised Statutes of Saskatchewan, 1978* (effective February 26, 1979) as amended by *The Revised Statutes of Saskatchewan, 1978 (Supplement)*, c.71 and the *Statutes of Saskatchewan, 1979, c.71; 1979-80, c.43; 1980-81, c.85; 1982-83, c.17 and c.46; 1983, c.29 and c.68; 1983-84, c.23 and c.56; 1984-85-86, c.16, c.77 and c.87; 1986-87-88, c.34; 1988-89, c.41, c.42 and c.44; 1989-90, c.54; 1990-91, c.28; 1991, c.12; 1992, c.P-6.001 and c.78; 1993, c.39; 1994, c.23; 1996, c.9, c.15 and c.62; 1997, c.21; 1998, c.S-35.2; 1999, c.27; 2001, c.43, c.50 and c.51; 2002, c.11; 2003, c.40; 2004, c.W-17.2, c.30 and c.38; 2007, c.11 and c.39; 2008, c.16; 2010, c.E-9.22; 2011, c.18; 2012, c.14; 2015, c.21; 2018, c.20 and c.42; and 2024, c.4.*

NOTE:

This consolidation is not official. Amendments have been incorporated for convenience of reference and the original statutes and regulations should be consulted for all purposes of interpretation and application of the law. In order to preserve the integrity of the original statutes and regulations, errors that may have appeared are reproduced in this consolidation.

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CHAPTER S-64

An Act respecting the Superannuation of Certain Persons under Certain Superannuation Acts

SHORT TITLE

Short title

- 1 This Act may be cited as *The Superannuation (Supplementary Provisions) Act*.

INTERPRETATION

Interpretation

- 2 In this Act:

- (a) **“board”** means a board or commission appointed under a superannuation Act;
- (b) **“child”** includes:
- (i) a step-child;
 - (ii) an adopted child; and
 - (iii) the child of an unmarried employee where a board is satisfied that the employee acknowledged the child publicly and maintained the child in the home of the employee or made substantial payments towards the support and education of the child;
- (b.1) **“commuted value”** means:
- (i) the value of benefits as of a certain date, determined:
 - (A) on the basis of actuarial assumptions and methods that are adequate and appropriate and in accordance with generally accepted actuarial principles; and
 - (B) in accordance with the conditions, if any, that are prescribed by the board; or
 - (ii) the moneys that represent the value described in subclause (i);
- (c) **“employee”** means a person to whom a superannuation Act applies and, where any provision of this Act or a superannuation Act has been declared, by a regulation made pursuant to *The Public Employees Pension Plan Act*, to apply to members or a category of members within the meaning of that Act, includes a member within the scope of that declaration;

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- (d) **“employees’ savings account”** means the account to which a person who was ineligible to contribute for superannuation under a superannuation Act or any former superannuation Act contributed;
- (e) **“institution”** means:
- (i) the Wascana Hospital in the City of Regina;
 - (ii) a hospital owned by the province which has been designated as one to be managed, controlled and operated by a board of governors under the authority of section 87 of *The Public Health Act*;
 - (iii) a building, plant, business, establishment or corporation heretofore or hereafter designated by regulation by the Lieutenant Governor in Council as an institution for the purposes of this Act;
- (f) **“pensionable employment”** means employment in respect of which a person is eligible for superannuation under a superannuation Act;
- (g) **“prescribed rate of interest”** means the rate of interest fixed by the regulations;
- (h) **“provincial employment”** means an employee’s previous employment with the Government of Saskatchewan or with a department, branch, bureau, board, commission, Crown corporation or other agency of the Government of Saskatchewan;
- (i) **Repealed.** 1984-85-86, c.87, s.3.
- (j) **“salary”** means:
- (i) the regular remuneration received by an employee for service rendered whether as periodic payments, commissions or bonuses and whether paid as earned or on a deferred basis, but does not include remuneration received by an employee with respect to overtime worked; or
 - (ii) the salary that is the basis for the determination of the amount to be paid to an employee in accordance with a disability income plan established for employees increased by the percentage rate equal to the percentage rate by which the amount paid to the employee in accordance with the disability income plan increases from time to time;
- (j.1) **“spouse”** means:
- (i) a person who is married to an employee; or
 - (ii) if an employee is not married, a person who is a spouse or common-law partner within the meaning of the *Income Tax Act* (Canada) for the purpose of receiving payments from a pension plan that is registered pursuant to that Act;

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- (k) **“superannuation Act”** means:
- (i) *The Liquor Board Superannuation Act*;
 - (ii) *The Power Corporation Superannuation Act*;
 - (iii) *The Public Service Superannuation Act*;
 - (iv) **Repealed.** 1998, c.S-35.2, s.16.
 - (v) **Repealed.** 2004, c.W-17.2, s.17.
 - (vi) this Act;
- (l) **“superannuation fund”** means the fund to which a person who is eligible for superannuation contributes.

R.S.S. 1978, c.S-64, s.2; 1979, c.71, s.3; 1980-81, c.85, s.3; 1984-85-86, c.87, s.3; 1989-90, c.54, s.7; 1992, c.78, s.3; 1996, c.62, s.3; 1998, c.S-35.2, s.16; 1999, c.27, s.3; 2001, c.50, s.18; 2004, c.W-17.2, s.17.

Provisions of Act prevail

3 This Act amends each superannuation Act to the extent necessary to give effect to this Act and, where there is a conflict between the provisions of this Act and the provisions of a superannuation Act, the provisions of this Act prevail.

R.S.S. 1978, c.S-64, s.3.

Mandatory retirement prohibited

3.01 Notwithstanding anything in this Act or any superannuation Act, no employee shall be required to retire at a specific age.

2007, c.39, s.8.

Investment services

3.1(1) Where a superannuation Act creates or continues a fund and the board or trustee constituted pursuant to that superannuation Act has the power to make investments in respect of moneys held in the fund, that board or trustee may:

- (a) enter into any agreement;
- (b) engage the services of or retain any technical, professional or other advisers, specialists or consultants; or
- (c) do any other things;

that it considers necessary for the purpose of managing, investing or disposing of all or any part of the assets of any fund.

(2) The:

- (a) costs incurred pursuant to subsection (1) in; and
- (b) other expenses related to;

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

1988-89, c.44, s.13.

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Administration of superannuation Acts as pension plans

3.2(1) Subject to subsection (2), the board appointed pursuant to each superannuation Act shall administer that Act and the applicable provisions of this Act as a pension plan, and shall cause the plan set out in that Act and the applicable provisions of this Act to be registered and maintain its registration as a pension plan pursuant to the *Income Tax Act* (Canada).

(2) Subsection (1) does not apply to clause 47.3(2)(b), subsection 47.3(5), clause 47.4(2)(b), subsection 47.4(5) and clauses 47.5(2)(d), (e) and (f).

2002, c.11, s.3.

Interpretation in superannuation Acts

4 For the purposes of any superannuation Act mentioned in clause (k) of section 2:

- (a) “**child**” means a child as defined in clause (b) of section 2 of this Act;
- (b) “**salary**” means salary as defined in clause (j) of section 2 of this Act;
- (c) “**widow**” means a person who was the spouse of a person who has died;
- (d) “**wife**” means a spouse.

R.S.S. 1978, c.S-64, s.4; 1992, c.78, s.4.

CONTRIBUTION FOR SUPERANNUATION

Persons under 60 eligible to contribute for superannuation

5 Where an employee, on the day that he enters continuous employment:

- (a) is under the age of sixty years, he is eligible for superannuation and shall by reservation from his salary contribute to the superannuation fund;
- (b) is over the age of sixty years, he is ineligible to contribute for superannuation.

R.S.S. 1978, c.S-64, s.5.

6 Repealed. 2004, c.30, s.3.

Leave without pay

7(1) An employee who ceases to be employed in a position to which a superannuation Act applies by way of leave of absence and who engages on a regular basis in another position to which that superannuation Act applies shall contribute on the salary received by him in the latter position and, for the purposes of that superannuation Act, is deemed not to be on leave without pay from the former position.

(2) If an employee ceases to be employed in a position to which a superannuation Act applies by way of leave of absence and engages on a regular basis in another position to which another superannuation Act applies:

- (a) he shall contribute on the salary received by him in the latter position;
- (b) the superannuation Act that applies to that latter position applies to him;

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(c) the board administering the superannuation Act applicable to his former position shall transfer to the board administering the superannuation Act applicable to the latter position an amount equal to the sum of:

- (i) the amount of the contributions paid by the employee in accordance with that superannuation Act, together with interest at the prescribed rate of interest, compounded annually; and
- (ii) an amount equal to the amount determined pursuant to sub-clause (i) as the employer's contribution.

1984-85-86, c.87, s.4.

Leave of absence contribution limit

7.1(1) Subject to subsection (2), where the aggregate of all periods of absence with respect to which an employee is entitled to benefits exceeds five years, the employee is not entitled to benefits pursuant to a superannuation Act with respect to any additional periods of absence from active employment.

(2) Subsection (1) applies only to periods of absence occurring on and after January 1, 1991.

1992, c.78, s.6.

Contributions from employees receiving disability benefits

7.2(1) In this section, "**normal date of retirement**" means the day that follows the last day of the month in which an employee attains the age of 65 years.

(2) An employee who has not attained the normal date of retirement and is in receipt of benefits pursuant to a disability income plan for employees of the employer of that employee shall make contributions as if the employee's salary were the amount with respect to which the disability benefit is calculated in the manner and at the times prescribed in the regulations.

(3) Where subsection 16(6) would otherwise apply, the employer of an employee described in subsection (2) shall pay an amount equal to the difference between:

- (a) an amount equal to two times the employee's contributions; and
- (b) the amount paid by the disability income plan as contributions with respect to the employee.

1996, c.62, s.4.

Leave without pay for official union duties

8(1) 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, the employee shall be entitled to the benefits of the superannuation Act in respect of the period on or after the first day of July, 1977 only if:

- (a) the employee continues to make the monthly contributions; and

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(b) the union makes a monthly contribution to the board in an amount equal to the employee's monthly contribution calculated together with interest at the prescribed rate of interest from the last day of the month following the month in respect of which the payment is made.

(2) A period of leave of absence without pay mentioned in subsection (1) may, with the approval of the Lieutenant Governor in Council, be extended beyond the period specified in the superannuation Act.

R.S.S. 1978, c.S-64, s.8.

Period contribution

9(1) A person who becomes a contributor under a superannuation Act after October 1, 1977, shall make contributions on the salary received by him during his entire period of service.

(2) A person who was a contributor under a superannuation Act prior to October 1, 1977, shall make contributions on the salary received by him for a maximum of thirty-five years.

R.S.S. 1978, c.S-64, s.9; 1992, c.78, s.7; 2004,
c.30, s.4.

Termination of contributions and refunds in certain cases

10(1) **Repealed.** 2004, c.30, s.5.

(2) **Repealed.** 2004, c.30, s.5.

(3) **Repealed.** 2004, c.30, s.5.

(4) **Repealed.** 2004, c.30, s.5.

(5) No employee is required to make contributions in a year that exceed the maximum contributions prescribed by the *Income Tax Act* (Canada) with respect to the employee for the year.

(6) Where an employee has made contributions pursuant to a superannuation Act in a year that exceed, in the aggregate, the maximum contributions prescribed by the *Income Tax Act* (Canada) with respect to the employee for the year, the amount of the excess contributions must be refunded to the employee.

R.S.S. 1978, c.S-64, s.10; 1992, c.78, s.8; 2004,
c.30, s.5.

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Option to contribute after age 65

11 Notwithstanding anything to the contrary in a superannuation Act or in any other Act, an employee who:

- (a) would have been entitled to a superannuation allowance if he had retired on the last day of the month in which he attained the age of 65 years and, on that day, had made contributions for a period of time equal to less than 35 years;
- (b) has been granted an extension beyond the age of retirement;
- (c) elects by notice in writing to the board, at any time prior to the first day of his last month of employment, to contribute with respect to all or any portion of his service while on extension;
- (d) makes contributions at the rate applicable to him on the salary received during the period with respect to which he elects to contribute until he has contributed for 35 years; and
- (e) is an employee on May 10, 1977;

shall have taken into account, in calculating the allowance payable to him or to his spouse or children, the period of service while on extension with respect to which he has elected to contribute, but no more than 35 years of service shall be included in the calculation.

1980-81, c.85, s.4.

Employment beyond age of retirement

11.1 If an employee's services have been retained beyond the age of retirement pursuant to a superannuation Act, the employee's superannuation allowance is payable not later than the date on which, pursuant to the *Income Tax Act* (Canada), retirement benefits must commence to be paid to the employee

2008, c.16, s.5.

Rate of contributions to superannuation fund

12(1) Repealed. 2004, c.30, s.7.

(2) Unless an employee is employed pursuant to an agreement that provides that a greater or lesser amount is to be contributed, an employee who is eligible to contribute for superannuation shall, on and after the first of January, 1978, by reservation from his salary, contribute to the superannuation fund a percentage of that salary, according to his age at the commencement of the period of employment, as follows:

<i>Age of Commencement of Employment</i>	<i>Contribution Percentage</i>
Under 30 years.....	7%
30 years and under 40 years	8%
40 years and over.....	9%

R.S.S. 1978, c.S-64, s.12; 1997, c.21, s.2; 2004, c.30, s.7.

PRIOR SERVICE

Option to include former provincial employment for superannuation purposes

13(1) Notwithstanding any other provisions in this Act or any provision in any other superannuation Act, but subject to the following subsections, a person who:

- (a) heretofore entered or hereafter enters pensionable employment; and
- (b) at any time prior to the commencement of his present pensionable employment had served in provincial employment;

may, at any time prior to the first day of his last month of employment, by notice in writing to the board, elect to make contributions with respect to the whole or any portion of the period of provincial employment mentioned in clause (b) and is entitled to have the period in respect of which contributions are made counted for the purposes of computing an allowance under a superannuation Act.

(2) No employee to whom a superannuation Act applied while he served in provincial employment is entitled to the benefits of subsection (1) unless:

- (a) he repays any contributions and interest refunded under any superannuation Act or former superannuation Act in respect of the provincial employment mentioned in subsection (1);
- (b) he pays interest, at the prescribed rate of interest, compounded annually, on the amount to be repaid under clause (a), calculated from the day that amount was refunded until the day the notice of election is received by the board; and
- (c) he requests cancellation of any deferred allowance granted under any superannuation Act in respect of the provincial employment mentioned in subsection (1) and, upon receiving the request, the board administering the deferred allowance pays to the board acting under the superannuation Act under which the employee is contributing in respect of his present pensionable employment the amount of contributions and interest payable to the employee as a result of such cancellation.

(3) No employee to whom a superannuation Act did not apply while he served in provincial employment is entitled to the benefits of subsection (1) unless:

- (a) he pays an amount equal to the amount of contributions and interest that would have been refunded to him under the superannuation Act applicable to him in respect of the period of provincial employment mentioned in subsection (1), as if the provincial employment had been subject to that Act and had been terminated;
- (b) he pays an amount equal to the amount of the previous employer's contribution, which would have been paid to or payable to the employee as a result of his leaving the provincial employment mentioned in subsection (1), together with interest paid or payable thereon; and
- (c) he pays interest, at the prescribed rate of interest, compounded annually, on the amounts payable under clauses (a) and (b), calculated from the day on which the period of provincial employment mentioned in subsection (1) ceased until the day on which the notice of election is received by the board.

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(4) An employee who makes an election under subsection (1) shall contribute in respect of his present pensionable employment at a rate calculated according to his age at the time he last entered pensionable employment.

(5) For the purposes of a superannuation Act:

- (a) where an employee makes an election under subsection (1), and makes the payment mentioned in subsection (2) or (3), as the case may be; or
- (b) where an employee heretofore elected under any superannuation Act or any former superannuation Act to make contributions with respect to provincial employment, upon making the payment required by the provision or Act under which the election was made;

he is entitled to have an allowance computed with reference to service and salary:

- (c) during the period or periods of employment with respect to which he made an election to contribute; and
- (d) during his period of service since last entering pensionable employment;

as if the periods of service were continuous.

R.S.S. 1978, c.S-64, s.13; 1980-81, c.85, s.5.

14 Repealed. 2004, c.30, s.8.

Purchase of prior service after receipt of refund

15 Notwithstanding anything in a superannuation Act or any other Act, no employee, including a person who was a labour service employee on the eighteenth day of April, 1975, who receives a refund of contributions and accrued interest after that day shall be granted credit for any service prior to that day unless he pays to the board contributions at the rate of four per cent of the salary he received in respect of such service prior to the first day of August, 1951, and contributions after that date in accordance with the superannuation Act, together with interest, at the prescribed rate of interest, calculated from the last day of the month in respect of which the contributions are paid.

R.S.S. 1978, c.S-64, s.15.

SERVICE WITH INSTITUTION

Contributions to continue upon transfer to institution

16(1) The Lieutenant Governor in Council may make a designation under clause (e) of section 2 retroactive to whatever day he considers proper and, when a designation is made retroactive under this subsection, this section shall apply from the day the designation takes effect.

(2) For the purposes of this section, the Wascana Hospital in the City of Regina shall be deemed to have been designated under this section as an institution on and after the first day of April, 1967.

(3) For the purposes of this section, any hospital designated as one to be managed by a board of governors under section 87 of *The Public Health Act* shall be deemed to have been designated under this section as an institution on and after the day the designation under *The Public Health Act* takes effect.

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- (4) A person who is or was a contributor under a superannuation Act at the time he became or becomes an employee of an institution continues to be a contributor under that Act and to be entitled to the benefits of that Act, unless he elects, by submitting an application to the board, to transfer his superannuation contributions and credits to the pension or superannuation plan of the designated institution under a reciprocal agreement, in which case he thereupon ceases to be a contributor under that Act.
- (5) No employee mentioned in subsection (4) is eligible to contribute with respect to any superannuation or pension fund or plan of the institution in effect with respect to service of its employees, unless he makes an election pursuant to subsection (4).
- (6) The institution shall, with respect to each pay period, deduct from the employee's salary the required contribution and, not later than one month after the last day of the month with respect to which the payment is made, shall remit to the board:
- (a) the amount of the employee's contribution; and
 - (b) the amount, if any, by which the amount with respect to a pay period, determined by an actuary in accordance with generally accepted actuarial principles, that is required for the purpose of funding any allowances that accrue to the employee with respect to the employee's service exceeds the amount of the employee's contribution.
- (7) Interest at the prescribed rate of interest compounded annually is payable to the board by an institution in respect of all amounts that are not remitted within the time prescribed by subsection (6).
- (8) A person to whom this section applies has, and shall be deemed always to have had, the same rights to continue as a contributor upon becoming an employee of a Crown corporation or any department, board, commission or other agency of the government as a person employed in the public service of Saskatchewan.

R.S.S. 1978, c.S-64, s.16; 1980-81, c.85, s.7;
1996, c.9, s.26; 2001, c.43, s.3.

Past service with institution deemed provincial service

- 17(1) The Lieutenant Governor in Council may, where he considers it in the public interest, by regulation designate a building, plant, business, establishment or corporation, heretofore and hereafter acquired by the province or any board, commission, Crown corporation or other agency of the province, as an institution for the purposes of this section.
- (2) The Lieutenant Governor in Council may make a designation under subsection (1) retroactive to whatever day he considers proper and, when a designation is made retroactive under this subsection, this section shall apply from the day the designation takes effect.
- (3) Where a person who is or was a full-time employee of an institution becomes or became an employee of the province or of a board, commission, Crown corporation or other agency of the province, on the day the institution was acquired or within two years of that day or within a period specified in the order, that person:
- (a) is entitled to contribute and receive benefits under a superannuation Act notwithstanding that he would be otherwise ineligible because of his age at the time of becoming an employee;

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- (b) subject to subsection (4), is entitled to include all prior service with that institution and to receive benefits under a superannuation Act with respect thereto.
- (4) No person is entitled under subsection (3) to receive benefits in respect of any month of prior service with an institution until he:
- (a) pays to the board an amount, calculated on the basis of the monthly salary he received at the institution, equal to the amount of contributions which he would have paid under the superannuation Act as if it had been applicable to him at that time;
 - (b) pays interest, at the prescribed rate of interest, on the contributions in respect of each month of prior service, calculated from the last day of the month in respect of which each monthly contribution was made until the contribution is paid as required by this section;
 - (c) requests the institution to transfer to the board all contributions, if any, made by him to superannuation plan administered by the institution together with accrued interest, which amount upon receipt shall be applied against the contribution and interest required by this section to be paid by an employee;
 - (d) requests the institution to transfer to the board the amount, if any, contributed by the institution, to a superannuation plan administered by it, in respect of the person, together with accrued interest, which amount upon receipt may, as required, be applied against the contribution and interest required by this section to be paid by an employee; and
 - (e) pays to the board any amount refunded to him by the institution.
- (5) For the purpose of determining the rate of contribution of an employee mentioned in subsection (3), the age of the employee shall be his actual age on the day he becomes or became an employee of the province or of a board, commission, Crown corporation or other agency of the province.
- (6) *The Pension Benefits Act, 1992* shall cease to apply to any superannuation plan administered by an institution to the extent necessary to give full effect to this section, but no amounts transferred to a board from the superannuation plan of an institution shall be refunded to the employee pursuant to a superannuation Act unless a refund in that amount is permitted under *The Pension Benefits Act, 1992*.
- (7) No requirement in a superannuation Act that the prior service of the employee with an institution be continuous with his present service with the province or with a board, commission, Crown corporation or other agency of the province shall apply.

R.S.S. 1978, c.S-64, s.17; 1980-81, c.85, s.8;
1989-90, c.54, s.4; 1992, c.P-6.001, s.75; 1996,
c.9, s.26.

17.1 Repealed. 1999, c.27, s.4.

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RECIPROCAL AGREEMENTS

Reciprocal agreements

18(1) The Lieutenant Governor in Council may authorize:

- (a) a board, with respect to the employees eligible for superannuation under the superannuation Act pursuant to which the board is appointed; or
- (b) a member of the Executive Council or a board, commission or other agency administering a superannuation plan or Act other than the superannuation Acts mentioned in clause 2(k), with respect to the employees eligible for superannuation under that superannuation plan or Act;

to enter into a reciprocal agreement with an employer who maintains an employees' superannuation or pension fund or plan accepted for registration for the purposes of the *Income Tax Act* (Canada).

(2) An agreement made pursuant to subsection (1):

- (a) may be retroactive in effect;
- (b) has the same effect as if incorporated in this Act or in the superannuation Acts to which it has reference; and
- (c) may, in addition to the terms and conditions mentioned in this section, contain any other terms and conditions that are designed to give effect to the intent of this section.

(3) A reciprocal agreement between a board and an employer may provide that:

- (a) the board shall pay to the employer the contributions made in accordance with a superannuation Act or plan by or on behalf of a person who:
 - (i) ceased or ceases to be engaged in pensionable employment;
 - (ii) within the period of time specified in the agreement after ceasing to be engaged in pensionable employment, becomes employed with the employer;
 - (iii) on ceasing to be engaged in pensionable employment, does not receive a refund of contributions pursuant to the superannuation Act or plan; and
 - (iv) requests the board to make the payment to the employer within the period fixed in the agreement;
- (b) the employer shall pay to the board the contributions made in accordance with the superannuation plan of the employer by or on behalf of a person who:
 - (i) ceased or ceases to be employed with the employer;
 - (ii) within the period of time specified in the agreement after ceasing to be employed with the employer, engages in pensionable employment;
 - (iii) on ceasing to be employed with the employer, does not receive a refund of superannuation contributions from that employer; and
 - (iv) requests the employer to make the payment to the board within the period fixed in the agreement.

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- (4) The amount payable by a board in accordance with clause (3)(a) is the commuted value of any allowance to which the person is entitled pursuant to the superannuation Act or plan.
- (5) When a payment is made by a board in accordance with clause (3)(a):
- (a) the person in respect of whom the payment is made ceases to be entitled to any benefits under the superannuation Act or plan; and
 - (b) if a sum of money to the credit of the person in respect of whom the payment is made remains in a superannuation fund or account, that sum may be refunded to that person in the manner prescribed in the regulations.
- (6) *The Pension Benefits Act, 1992* does not apply to any superannuation plan to which a reciprocal agreement made in accordance with this section applies, with effect from the effective date of that agreement, to the extent necessary to give full effect to the reciprocal agreement, but it is a condition of any such agreement that:
- (a) any moneys transferred pursuant to the agreement are not refundable to the contributor; and
 - (b) the contributor is to be provided with a superannuation allowance on retirement.

1984-85-86, c.87, s.5; 1992, c.P-6.001, s.75; 2001,
c.43, s.4; 2018, c.42, s.59.

EXTENSION OF SUPERANNUATION BENEFITS TO CROWN CORPORATIONS

Extension of superannuation benefits to Crown corporations

19(1) Notwithstanding anything in *The Crown Corporations Act, 1993* or in a superannuation Act or in any other Act, the Lieutenant Governor in Council may at any time make a regulation declaring that, subject to the terms and conditions specified in the regulation, the employees of a Crown corporation shall contribute under and be entitled to the benefits of a superannuation Act.

(2) It shall be a condition of every regulation made under subsection (1) that the Crown corporation mentioned in the regulation shall make a contribution under the superannuation Act in an amount at least equal to an employee's contribution in respect of all service of the employee with the corporation credited for superannuation purposes, whether before or after the regulation is made, together with interest, at the prescribed rate of interest, from the last day of the month in respect of which a contribution is made.

R.S.S. 1978, c.S-64, s.19; 1989-90, c.54, s.4;
1990-91, c.28, s.11; 2004, c.38, s.5.

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EARLY RETIREMENT

Retirement before age 60 without diminution of superannuation allowances

20 Notwithstanding anything contained in this Act or in any other superannuation Act, a person who has credited service for thirty-five years or more under a superannuation Act, including credited or purchased war service, may be retired at his option before he attains the age of sixty years without diminution of any superannuation allowance payable to him.

R.S.S. 1978, c.S-64, s.20; 1980-81, c.85, s.10.

Retirement before age 60 with reduction in allowance

21 An employee who:

- (a) has attained the age of fifty-five years; and
- (b) has credited service for at least thirty years;

may be retired at his option and shall on retirement be entitled to a superannuation allowance reduced in accordance with the regulations.

R.S.S. 1978, c.S-64, s.21.

Entitlement to superannuation allowance

21.1 Notwithstanding anything in a superannuation Act, an employee who retires having attained the age of 65 years is entitled to a superannuation allowance if he has made contributions to a superannuation fund for at least five years of pensionable employment.

1983, c.68, s.3.

Early retirement due to ill health

21.2 Notwithstanding anything in a superannuation Act, where an employee retires by reason of ill health before he or she becomes entitled to a superannuation allowance without reduction, the employee is entitled on retirement to a superannuation allowance without reduction, subject to the *Income Tax Act* (Canada) and the regulations made pursuant to that Act, if the employee is totally and permanently disabled within the meaning of section 8500 of the *Income Tax Regulations, Consolidated Regulations of Canada, 1978*, chapter 945.

1999, c.27, s.5; 2002, c.11, s.4.

SUPERANNUATION ALLOWANCE

Computation of allowance

22(1) Subject to subsections (2) to (4), a yearly superannuation allowance shall be calculated upon the average yearly salary of the employee during the six years of highest salary and shall be calculated by multiplying one-fiftieth of such salary by the total number of years of service of the employee and any fraction of a year, to a maximum of thirty-five years.

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(2) The six-year period mentioned in subsection (1) shall be reduced by one month on the first day of July, 1977 and by one month on the first day of every second month thereafter until the period is reduced to five years.

(3) **Repealed.** 2004, c.30, s.9.

(4) No employee is entitled to an allowance that exceeds the maximum allowance permitted by the *Income Tax Act* (Canada) with respect to the employee for service after December 31, 1991.

(5) Any contributions made by an employee with respect to an allowance to which the employee is not entitled pursuant to subsection (4) must be refunded to the employee.

R.S.S. 1978, c.S-64, s.22; 1979, c.71, s.4; 1992,
c.78, s.9; 1999, c.27, s.6; 2004, c.30, s.9..

Postponement of allowance where moneys owing to board

23 Where an allowance becomes payable under this Act or under any superannuation Act before payment of any amount owing to the board is completed, payment of the allowance shall not commence until arrangements satisfactory to the board for payments of any amount owing to the board are made.

R.S.S. 1978, c.S-64, s.23.

Unworthiness not to affect right to allowance

24 Notwithstanding anything to the contrary in a superannuation Act, no board shall fail to grant an allowance or suspend or discontinue an allowance on the grounds that the application or recipient is unworthy of it.

R.S.S. 1978, c.S-64, s.24.

Election for reduced superannuation allowance

25(1) Where an employee who has served at least fifteen years has elected to take a deferred superannuation allowance under a superannuation Act, payable on the day on which he attains the age of sixty-five years, he may, prior to attaining that age, elect to receive a reduced superannuation allowance commencing at any time after he attains the age of sixty years, in accordance with the regulations applicable to the reduction of the superannuation allowance of an employee who makes an election to retire before age sixty-five when not entitled to do so without reduction, but if the employee has twenty years of service there shall be no reduction.

(2) Where an employee who has served at least thirty years has elected to take a deferred superannuation allowance under a superannuation Act, payable on the day on which he attains the age of sixty-five years, he may, prior to attaining that age, elect to receive a reduced superannuation allowance, commencing at any time after he attains the age of fifty-five years, in accordance with the regulations applicable to the reduction of the superannuation allowance of an employee who makes an election to retire under section 21.

R.S.S. 1978, c.S-64, s.25; 1979, c.71, s.5.

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Refund not permitted in certain cases

25.1 Notwithstanding anything to the contrary in a superannuation Act or in any other Act, no employee who is entitled to an immediate superannuation allowance payable without diminution is entitled to a refund of contributions.

1980-81, c.85, s.11.

Certain employees deemed to elect deferred superannuation allowance

26(1) Notwithstanding anything to the contrary in a superannuation Act or in any other Act, no employee who is entitled at his option to a refund of contributions or to a deferred superannuation allowance upon separation from the service shall be entitled to a refund of contributions until the board receives from the employee a written request for a refund of contributions.

(2) Where an employee mentioned in subsection (1) does not, within four months from the day of separation from the service, request the board in writing to make a refund of his contributions, he shall be deemed to have elected to be granted a deferred superannuation allowance.

(3) An employee who is deemed pursuant to subsection (2) to have elected to be granted a deferred superannuation allowance may at any time request in writing that the board make a refund of his contributions.

(4) Upon receipt of a request mentioned in subsection (3), the board shall make a refund of the employee's contributions together with accrued interest, at the prescribed rate of interest, calculated up to the day the board receives the request.

R.S.S. 1978, c.S-64, s.26.

Suspension of allowance upon re-employment

27(1) Where a person who is in receipt of a superannuation allowance under this Act or any other superannuation Act hereafter becomes entitled to receive a salary from the government, then the superannuation allowance shall be suspended from the day on which this section comes into force or from the day on which such salary entitlement commences, whichever is later.

(2) Notwithstanding subsection (1), a person who is in receipt of a superannuation allowance may be employed by the government as a temporary, casual or provisional employee for any period or periods, not exceeding in the aggregate six months in any fiscal year, without suspension of the superannuation allowance.

(3) Subsection (1) does not apply where the person in receipt of a superannuation allowance is the spouse of a person who at the time of death was an employee or a superannuate and where the person in receipt of the allowance is not personally a superannuate.

R.S.S. 1978, c.S-64, s.27.

PAYMENTS TO FAMILY

Payments to family on death of superannuate

28(1) In this section and in sections 28.1, 28.2 and 29, “**spouse**” means:

- (a) with respect to a superannuate who died before June 25, 1996, a person who was the spouse of the superannuate at the date on which the superannuate commenced receiving an allowance and who remained the spouse of the superannuate at the date of death of the superannuate; and
 - (b) with respect to a superannuate who dies on or after June 25, 1996, a person who is the spouse of the superannuate at the date on which the superannuate commences receiving an allowance.
- (2) Subject to section 28.3, if a superannuate dies leaving a spouse, a spouse’s allowance equal to 60% of the allowance to which the superannuate was entitled shall be paid to the spouse for life.
- (3) Subject to subsection (4) and section 28.3, if a superannuate dies leaving a spouse and a child or children under the age of 18 years, a sum equal to 10% of the allowance to which the superannuate was entitled, in addition to the spouse’s allowance paid pursuant to subsection (2), shall be paid to the surviving spouse on behalf of each child of the superannuate who is less than 18 years of age.
- (4) The total of the allowances payable at any time on behalf of the children of a superannuate pursuant to subsection (3) shall not exceed one-quarter of the superannuate’s allowance.
- (5) If the total of the allowances that would be payable on behalf of the children of a superannuate pursuant to subsection (3) is reduced pursuant to subsection (4), the total amount shall be divided equally among the children who are eligible for an allowance.
- (6) Subject to section 28.3, if a superannuate dies without a spouse but leaving a child or children under the age of 18 years, the amount that would have been paid as a spouse’s allowance shall be:
- (a) paid to those children until they attain that age, in lieu of the sums to which they were entitled before the death of the spouse; and
 - (b) divided equally among the children who are eligible pursuant to clause (a).
- (7) Subject to section 28.3, if the spouse of a superannuate dies after becoming eligible for a spouse’s allowance and leaving a child or children of the superannuate under the age of 18 years, the amount of the spouse’s allowance shall be:
- (a) paid to those children until they attain that age, in lieu of the sums to which they were entitled before the death of the spouse; and
 - (b) divided equally among the children who are eligible pursuant to clause (a).

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Presumption re missing separated spouse

28.1 A deceased superannuate who, at the time of death, is separated from a spouse whose whereabouts are unknown to the board is deemed to have been predeceased by the spouse unless the spouse notifies the board in writing within two years after the date of death of the superannuate.

2003, c.40, s.3.

Waiver by spouse

28.2(1) A spouse of a superannuate may waive entitlement to an allowance by delivering to the board a waiver in a form acceptable to the board that has been signed by the spouse in the presence of a witness and outside the presence of the superannuate.

(2) On acceptance of the waiver by the board:

- (a) the waiver is irrevocable; and
- (b) the spouse is deemed not to be the spouse of the superannuate.

2003, c.40, s.3.

New spouse

28.3(1) In this section, “**new spouse**” means, in relation to a superannuate:

- (a) a person who becomes a spouse of the superannuate after:
 - (i) the superannuate commences receiving an allowance, having no spouse at that date;
 - (ii) the superannuate is predeceased by a spouse; or
 - (iii) a spouse of the superannuate waives entitlement to an allowance pursuant to section 28.2; or
- (b) a person who is a spouse of the superannuate when a former spouse of the superannuate waives entitlement to an allowance pursuant to section 28.2.

(2) A superannuate with a new spouse:

- (a) may apply in writing to the board to receive an annuity for the superannuate and the new spouse in lieu of all other allowances that are or may become payable under a superannuation Act; and
- (b) shall submit with the application a deposit, in an amount estimated by the board to be sufficient to pay the actual and reasonable costs incurred by the board to calculate the amount of the annuity.

(3) If, after the amount of an annuity is calculated and the costs described in clause (2)(b) are paid, there is a portion of the deposit remaining, the board shall refund that amount to the applicant.

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- (4) If, after the amount of an annuity is calculated and the costs described in clause (2)(b) are paid, the amount of the deposit is insufficient to pay in full the costs described in clause (2)(b), the board may require the applicant to pay the amount of the shortfall before disclosing the results of the calculation to the applicant.
- (5) The board may approve an application for an annuity pursuant to subsection (2) if the superannuate satisfies the board that the superannuate does not have a medical condition that is likely to considerably shorten the superannuate's life expectancy.
- (6) An annuity pursuant to this section:
- (a) must be calculated in accordance with generally accepted actuarial principles;
 - (b) must be equivalent in value to the total of:
 - (i) the commuted value of the allowance otherwise payable to the superannuate; and
 - (ii) the commuted value of the entitlement to an allowance on the death of the superannuate of the person who, but for this section, would be the spouse of the superannuate; and
 - (c) at the option of the superannuate, must be either:
 - (i) a 60% joint life annuity; or
 - (ii) a form of joint annuity prescribed in the regulations.

2003, c.40, s.3; 2011, c.18, s.3.

Reduction – death of superannuate before age 65

28.4 Where a superannuate dies before attaining the age of 65 years and an allowance or other amount is being paid pursuant to section 28, 28.3 or 29 to a spouse or child of the superannuate, the allowance or other amount shall be reduced:

- (a) at the time when the superannuate's allowance would have been reduced pursuant to the regulations made pursuant to section 49; and
- (b) in proportion to the reduction that would have been made to the superannuate's allowance if the superannuate had been living at that time.

2003, c.40, s.3.

Payments to family on death of employee

29(1) In this section, “**employee's allowance**” means the allowance to which an employee would have been entitled if the employee had retired on the date of the employee's death, calculated on the basis of the employee's pensionable service at that date.

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(2) Subject to subsections (3) to (3.2), the surviving spouse of an employee who dies with 10 or more years of pensionable service is entitled to a spouse's allowance that, calculated as of the date of the employee's death, is the greater of:

- (a) the total of:
 - (i) 60% of the employee's allowance, payable to the spouse for life; and
 - (ii) 10% of the employee's allowance for each child of the employee who is under the age of 18 years, payable until the child attains the age of 18 years, to a maximum amount equal to one-quarter of the employee's allowance; and
- (b) the amount of the spouse's allowance that would have been payable to the surviving spouse if the employee had:
 - (i) elected to receive a pension pursuant to subsection 53(2) that provides 100% of the pension to the surviving spouse for life; and
 - (ii) retired on the date of the employee's death.

(3) Where a surviving spouse is entitled to a spouse's allowance calculated pursuant to clause (2)(a):

- (a) the amount mentioned in subclause (i) is payable to the spouse for life; and
- (b) the amount mentioned in subclause (ii) is reduced by the amount payable with respect to a child as that child attains the age of 18 years.

(3.1) The amount payable to the surviving spouse as a spouse's allowance pursuant to subsection (2) shall not exceed the maximum amount permitted pursuant to the *Income Tax Act* (Canada).

(3.2) Where the amount of a spouse's allowance calculated in accordance with subsection (2) would, by reason of subclause (2)(a)(ii), exceed the maximum amount permitted pursuant to the *Income Tax Act* (Canada), the amount by which the spouse's allowance as calculated exceeds the maximum amount permitted is payable to the surviving spouse on behalf of the children of the employee who are less than 18 years of age.

(4) If the spouse of an employee with 10 or more years of pensionable service has predeceased the employee or, having survived the employee, dies, any children of the employee who have not attained the age of 18 years are entitled to receive a proportionate share of 60% of the employee's allowance until they attain that age, in lieu of the amount calculated pursuant to subclause (2)(a)(ii) with respect to them, whether paid to the spouse as part of the spousal allowance pursuant to subsection (2) or to the children pursuant to subsection (3.2).

(5) If an employee with 10 or more years of pensionable service dies leaving neither spouse nor children, the personal representative or nominee of the employee, or a member of the employee's family, as the board may direct, is entitled to receive a lump sum not exceeding the contributions made by the employee during the employee's lifetime, together with interest at the prescribed rate of interest.

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29.01 Repealed. 2003, c.40, s.4.

29.1 Repealed. 2004, c.30, s.10.

30 to 32 Repealed. 1984-85-86, c.87, s.8.

33 Repealed. 2004, c.30, s.11.

Reinstatement of certain discontinued allowances

34(1) Where an allowance payable to a spouse was discontinued upon his remarriage, the board shall, upon receipt of an application in writing in the prescribed form, reinstate the allowance to the spouse on and after the first day of July, 1977.

(2) There shall be added to any allowance to a spouse that becomes payable under subsection (1) any additional allowances that would have become payable under this or any other Act if the allowance had not been discontinued, and such additional amounts shall become payable effective on and after the day the allowance again becomes payable.

R.S.S. 1978, c.S-64, s.34; 1979, c.71, s.6.

Lump sum payments to estate

34.1 If, at any time after the death of a superannuate or employee, no person is eligible for an allowance pursuant to this Act or any other superannuation Act in respect of the service of the superannuate or employee, a lump sum payment is to be made to the personal representative or nominee, or to a member of the family, of the deceased superannuate or employee, as the board may direct, in an amount equal to the positive difference between:

- (a) the amount that would have been paid as a refund of the total contributions made by the superannuate or employee, together with interest, if a refund had been payable; and
- (b) the total sum of all allowances paid pursuant to this Act or any other superannuation Act to the superannuate and to any surviving spouse and children of a deceased superannuate or employee.

1984-85-86, c.87, s.9.

Variable allowance

34.2 Notwithstanding anything in a superannuation Act, where a superannuated employee dies and had elected under a superannuation Act to vary the amount of his superannuation allowance so that it is increased until he attains the age of 65 years and decreased after attaining that age, the allowance payable to his spouse is 60% of the allowance that would have been payable to the superannuate, whether as increased before his attainment of the age of 65 years or as decreased after attaining that age.

1983, c.68, s.4.

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ADDITIONAL ALLOWANCES

Supplementary allowances

35 Notwithstanding the repeal by this Act of sections 7, 7B, 7C, 7D, 7E, 7F and 7G of *The Superannuation (Supplementary Provisions) Act* being chapter 16 of *The Revised Statutes of Saskatchewan, 1965*, as amended, authorizing the payment of supplementary allowances to certain persons:

- (a) those provisions shall continue to apply to the extent necessary to preserve the rights of the employees and their dependants to continue to be paid such supplementary allowances;
- (b) a person to whom section 11 does not apply and who is granted an extension of services beyond the age of sixty-five years is entitled, from the day he commences to receive a superannuation allowance, to be paid, in addition, any supplementary allowance that would have become payable to him if he had commenced to receive the allowance on the last day of the month in which he attained the age of sixty-five years.

R.S.S. 1978, c.S-64, s.35; 1980-81, c.85, s.13.

36 Repealed. 2004, c.30, s.12.

Increases in superannuation allowances for 1985 and subsequent years

36.1(1) In this section:

- (a) “**Consumer Price Index**” means the average of the Consumer Price Index, as released by Statistics Canada, for Saskatoon and Regina for the immediately preceding calendar year;
- (b) “**superannuation allowance**” means the superannuation allowance or other allowance that is payable pursuant to a superannuation Act or a former superannuation Act with respect to service by an employee while engaged in pensionable employment, and includes:
 - (i) a supplementary allowance payable pursuant to section 35 or 36 that is payable to an employee in the month immediately preceding the month in which the allowance is increased pursuant to this section;
 - (ii) a pension payable pursuant to section 53; and
 - (iii) an annuity payable pursuant to section 53 as that section existed before the coming into force of section 7 of *The Superannuation (Supplementary Provisions) Amendment Act, 2001*.

(2) **Repealed.** 2004, c.30, s.13.

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- (3) Subject to subsection (6), the Lieutenant Governor in Council may, in 1985 and each subsequent year in the period ending on March 31, 2007 and with effect from April 1 in the year, increase superannuation allowances by a proportion equal to or less than the Consumer Price Index, as the Lieutenant Governor in Council may determine.
- (4) Subject to subsections (5) and (6), where an employee commences receiving an allowance in a year with respect to which allowances are increased pursuant to subsection (3), the employee is entitled to an increase equal to the amount of the increase in the Consumer Price Index during the portion of the year during which the employee was receiving an allowance.
- (5) The amount of an increase pursuant to subsection (4) must not exceed the amount by which allowances are increased pursuant to subsection (3).
- (6) The amount of an increase pursuant to subsection (3) or (4) must not exceed the maximum permitted pursuant to regulations made pursuant to subsection 147.1(18) of the *Income Tax Act* (Canada).

1984-85-86, c.87, s.10; 1992, c.78, s. 13; 2001,
c.43, s.6; 2004, c.30, s.13; 2007, c.11, s.3.

Increases in superannuation allowances for 2007 and subsequent years

36.2(1) In this section:

- (a) **“adjustment date”** means, with respect to a year, April 1 in that year;
- (b) **“Consumer Price Index”** means the annual average of the all-items Consumer Price Index for Saskatchewan for a calendar year, as released by Statistics Canada;
- (c) **“superannuation allowance”**:
- (i) with respect to the first year to which this section applies, means the monthly amount of a superannuation allowance as defined in clause 36.1(1)(b);
- (ii) with respect to a subsequent year to which this section applies, means the total of:
- (A) the monthly amount of a superannuation allowance as defined in clause 36.1(1)(b);
- (B) the amount I_p , if any, granted pursuant to subsection (5); and
- (C) the amounts I granted pursuant to subsection (4).
- (2) On and from April 1, 2007, superannuation allowances shall be increased in accordance with subsection (4) or (5) on the adjustment date in each year in which there is an increase in the Consumer Price Index determined in accordance with subsection (3).

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(3) For the purposes of this section, there is an increase in the Consumer Price Index for a year if the value C, determined in accordance with the following formula, is greater than zero:

$$C = (\text{CPI}_1 \div \text{CPI}_2) - 1$$

where:

CPI_1 is the Consumer Price Index for the year immediately preceding the year in which the value C is being determined; and

CPI_2 is the Consumer Price Index for the year immediately preceding the year for which CPI_1 is determined.

(4) Subject to subsections (5) and (6), for the purposes of subsection (2), the amount of an increase in a superannuation allowance is the amount I calculated in accordance with the following formula:

$$I = S \times 0.7 \times C$$

where:

S is the amount of the superannuation allowance to be increased; and

C is the value C determined pursuant to subsection (3).

(5) Subject to subsection (6), where an employee commences receiving a superannuation allowance less than one year before an adjustment date, the amount of the employee's increase is the amount I_p determined in accordance with the following formula:

$$I_p = (S \times 0.7 \times C) \times \frac{N}{12}$$

where:

S is the amount of the superannuation allowance to be increased;

C is the value C determined pursuant to subsection (3); and

N is the number of months in which a superannuation allowance is paid to the employee before the adjustment date.

(6) The total of the amounts I or I_p calculated pursuant to subsection (4) or (5) for a period must not exceed the maximum permitted for that period pursuant to regulations made pursuant to subsection 147.1(18) of the *Income Tax Act* (Canada).

2007, c.11, s.4.

37 to 47 Repealed. 1996, c.62, s.8.

SPECIAL PROVISIONS RE EARLY RETIREMENT

47.1 Repealed. 2004, c.30, s.14.

47.2 Repealed. 2004, c.30, s.14.

Restricted retirement option

47.3(1) In this section:

(a) **“employee”** means a person:

(i) whose age together with his or her years of service equals 75 as at the date that the person retires; and

(ii) who is designated by order of the Lieutenant Governor in Council as eligible to exercise the retirement option pursuant to subsection (2);

(b) **“years of service”** means:

(i) the period of pensionable employment;

(ii) the period of participation in the Public Employees (Government Contributory) Superannuation Plan established pursuant to section 38; or

(iii) the total of the periods mentioned in subclauses (i) and (ii).

(2) Notwithstanding any other provision of this Act, an employee who has not received a severance payment may, subject to subsection (3), be retired at the employee's option and is, on retirement, entitled:

(a) to a superannuation allowance calculated in accordance with the other provisions of this Act without diminution, or to an annuity as provided for in section 44, as the case may require; and

(b) in addition to the superannuation allowance or annuity to which the employee is entitled pursuant to clause (a), to:

(i) a lump sum payment in an amount equal to the product of:

(A) 0.39% of the annual salary being paid to the employee on the day of the employee's retirement; and

(B) the employee's years of service and any portion of a year of service; and

(ii) commencing on the day the employee retires and ending on the last day of the month in which the employee attains the age of 65 years or dies, whichever occurs sooner, a monthly payment of:

(A) \$300 for those employees who retire on or before January 1, 1991; and

(B) \$350 for those employees who retire after January 1, 1991.

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(3) The option provided pursuant to subsection (2) to an employee shall be exercised by the date designated by order of the Lieutenant Governor in Council, which date is to be no later than December 31, 1991.

(4) An employee who exercises the option under subsection (2) shall retire on a date designated by order of the Lieutenant Governor in Council.

(4.1) For the purposes of subsections (3) and (4), the Lieutenant Governor in Council may designate a date that is earlier than the day on which the order is made, and no payment made with respect to the retirement of an employee to whom the order applies shall be deemed invalid by reason only of the fact that the order was made after the date of payment.

(5) The Minister of Finance shall pay into the Public Employees (Government Contributory) Superannuation Fund established pursuant to section 41 to the credit of an employee who exercises the option pursuant to subsection (2) and who is contributing to that fund, an amount equal to 1% of the amount standing to the credit of the employee in that fund on the day of the employee's retirement for each year or portion of a year that the employee is under the age of 65 years.

(6) An employee who:

- (a) has accepted an offer to retire made by his or her employer; and
- (b) has received payments from the employer in the amounts that the employee would have been entitled to receive had this section been enacted on or before the employee accepted the offer to retire;

is deemed to have elected to exercise the retirement option pursuant to subsection (2) as at the date the employee accepted the offer to retire.

(7) Notwithstanding any other provision of this Act but subject to subsection (8), the employer of the employee mentioned in subsection (6) has a first charge on the amounts payable to the employee pursuant to this Act.

(8) The amount of the employer's first charge pursuant to subsection (7) is equal to the amounts that would have been payable to the employee had the employee:

- (a) been able to and actually had exercised the retirement option pursuant to subsection (2); and
- (b) been paid pursuant to this Act.

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1992-1994 early retirement option

47.4(1) In this section:

(a) **“employee”** means a person who is designated by the Lieutenant Governor in Council as being eligible to exercise the option to retire pursuant to subsection (2) and:

(i) with respect to the period commencing on April 2, 1992 and ending on April 1, 1994:

(A) whose age is greater than 55 years; and

(B) whose age together with his or her years of service is not less than 75 on the day on which the person retires;

(ii) with respect to the period commencing on March 1, 1993 and ending on April 1, 1994, whose age together with his or her years of service is not less than 80 on the day on which the person retires;

(b) **“years of service”** means the total of an employee’s:

(i) period of pensionable employment; and

(ii) period of participation in the Public Employees (Government Contributory) Superannuation Plan established pursuant to section 38.

(2) Notwithstanding any other provision of this Act, an employee who has not received a severance payment may, subject to subsection (3), be retired at the employee’s option and is, on retirement, entitled:

(a) to a superannuation allowance calculated in accordance with the other provisions of this Act without diminution, or to an annuity as provided for in section 44, as the case may require; and

(b) in addition to the superannuation allowance or annuity to which the employee is entitled pursuant to clause (a), to:

(i) a lump sum payment in an amount equal to the product of:

(A) 0.39% of the annual salary being paid to the employee on the day of the employee’s retirement; and

(B) the employee’s years of service and any portion of a year of service; and

(ii) commencing on the day on which the employee retires and ending on the last day of the month in which the employee attains the age of 65 years or dies, whichever occurs sooner, a monthly payment of \$350.

(3) The option provided pursuant to subsection (2) to an employee must be exercised by the employee no later than April 1, 1994.

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(4) An employee who exercises his or her option pursuant to subsection (2) shall retire on the day designated by order of the Lieutenant Governor in Council.

(4.1) For the purposes of subsection (4), the Lieutenant Governor in Council may designate a day that is earlier than the day on which the order is made, and no payment made with respect to the retirement of an employee to whom the order applies shall be deemed invalid by reason only of the fact that the order was made after the date of payment.

(5) The Minister of Finance shall pay into the Public Employees (Government Contributory) Superannuation Fund established pursuant to section 41, to the credit of an employee who exercises the option pursuant to subsection (2) and who is contributing to that fund, an amount equal to 1% of the amount standing to the credit of the employee in that fund on the day of the employee's retirement for each year or portion of a year that the employee is under the age of 65 years.

1992, c.78, s.18; 1993, c.39, s.2; 2004, c.30, s.16.

Early retirement option from 1994

47.5(1) In this section:

(a) **“employee”** means an employee whose age, years of service or combined age and years of service is not less than the minimum age, years of service or combination of age and service that is prescribed pursuant to the *Income Tax Act* (Canada) for the payment of lifetime retirement benefits pursuant to a registered pension plan within the meaning of that Act;

(b) **“option”** means the option to retire that is set out in subsection (4);

(b.1) **“period of participation”** means, with respect to the Public Employees Pension Plan, the period of time with respect to which an employee has made contributions to that plan;

(c) **“years of service”** means the total of an employee's:

(i) period of pensionable employment; and

(ii) period of participation in the Public Employees (Government Contributory) Superannuation Plan established pursuant to section 38 or the Public Employees Pension Plan continued by section 7 of *The Public Employees Pension Plan Act*.

(2) The Lieutenant Governor in Council may, by order:

(a) designate an employee as eligible to exercise the option;

(b) fix a date on which an employee shall retire if the employee exercises the option;

(c) fix a date before which the option must be exercised;

(d) fix an amount to be paid as a lump sum by the employer to an employee on retirement pursuant to the option;

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- (e) fix an amount to be paid monthly by the employer to an employee commencing on the day on which the employee retires pursuant to the option and ending on the last day of the month in which the employee attains the age of 65 years or dies, whichever occurs first; and
 - (f) where an employee is contributing to the Public Employees Pension Fund continued by section 8 of *The Public Employees Pension Plan Act*, fix an amount to be paid by the employer:
 - (i) to the fund to the credit of the employee to the extent permitted by the *Income Tax Act* (Canada); or
 - (ii) to the credit of the employee for the purpose of making a contribution to a registered retirement savings plan.
- (2.1) For the purposes of clauses (2)(b) and (c), the Lieutenant Governor in Council may fix a date that is earlier than the day on which the order is made, and no payment made with respect to the retirement of an employee to whom the order applies shall be deemed invalid by reason only of the fact that the order was made after the date of payment.
- (3) No order shall be made pursuant to subsection (2) if the employer has not recommended that the order be made.
- (4) Notwithstanding any other provision of this Act, an employee who has been designated pursuant to subsection (2) and who has not received, or is not entitled to receive, a severance payment may be retired at his or her option and, on retirement, is entitled:
- (a) to a superannuation allowance calculated in accordance with the other provisions of this Act without diminution, or to an annuity as provided for in section 44 or a prescribed pension benefit as provided for in subsection 20(1) of *The Public Employees Pension Plan Act*, as the case may require; and
 - (b) in addition to the superannuation allowance or annuity mentioned in clause (a), to the payment of any amounts fixed pursuant to clauses (2)(d) and (e).
- (5) **Repealed.** 2018, c20, s.3.
- (6) **Repealed.** 2018, c20, s.3.

1994, c.23, s.2; 1996, c.62, s.9; 1999, c.27, s.7;
2004, c.30, s.17; 2018, c20, s.3.

GENERAL

Request required for refund

48 Notwithstanding anything to the contrary in a superannuation Act or in any other Act, no employee is entitled to, and no board shall make a refund of, contributions until the board receives from the employee a written request for a refund of contributions.

R.S.S. 1978, c.S-64, s.48.

Transfers, attachment, etc., of allowances and other amounts

48.1(1) Notwithstanding anything to the contrary in any other Act, no payment, allowance, entitlement to any payment or allowance, or amount standing to the credit of any person in a fund shall be transferred, assigned, seized, charged, anticipated, attached, given as security or surrendered except as provided in this section and sections 48.2 to 48.4.

(1.1) Notwithstanding anything to the contrary in any other Act, no payment, allowance, entitlement to any payment or allowance or amount standing to the credit of any person in a fund shall be retained as a set-off except for the purpose of recovering an overpayment of an allowance or benefit paid pursuant to a superannuation Act.

(2) Where the transfer is permitted by a superannuation Act, an amount may be transferred:

- (a) to a pension plan with which a reciprocal agreement is in force;
- (b) to an insurer that is licensed to transact life insurance pursuant to *The Saskatchewan Insurance Act* or similar legislation of any other jurisdiction in Canada;

for the purpose of providing a guaranteed life annuity to an employee on retirement;
or

- (c) to a registered pension or retirement savings plan.

(3) **Repealed.** 1996, c.15, s.12.

(4) to (6) **Repealed.** 1996, c.62, s.10.

(7) Subsection (1) applies to any amount that is transferred or paid pursuant to subsection (2) or (4).

1992, c.78, s.19; 1996, c.15, s.12 and c.62, s.10;
2010, c.E-9.22, s.241; 2011, c.18, s.4.

Enforcement of maintenance orders

48.2(1) Notwithstanding any other provision of this Act or any other Act, for the purpose of enforcing a maintenance order as defined in *The Enforcement of Maintenance Orders Act, 1997*:

- (a) a payment made pursuant to a superannuation Act is subject to seizure pursuant to that Act; and
 - (b) any amount that is transferable by an employee pursuant to subsection 43(2.1) and the amount to which the employee would be entitled if the employee had applied for a refund of contributions pursuant to a superannuation Act are subject to attachment pursuant to that Act.
- (2) Where an amount has been attached pursuant to subsection (1), the board shall deduct from the amount mentioned in clause (1)(b):
- (a) the cost of complying with the attachment calculated in accordance with the regulations;
 - (b) the total amount of taxes, if any, that are required to be deducted or withheld as a result of the attachment; and
 - (c) the lesser of:
 - (i) the amount attached; and
 - (ii) the remainder of the amount mentioned in clause (1)(b).
- (3) Where an amount has been attached pursuant to subsection (1):
- (a) the employee has no further claim or entitlement to an allowance or other payment pursuant to this Act respecting the amount attached;
 - (b) the entitlement of the employee is to be calculated on the basis of the remainder of the commuted value after the attachment; and
 - (c) neither the board nor the superannuation fund is liable to any person by reason of having made payment pursuant to an attachment mentioned in subsection (1).

1996, c.15, s.12; 2012, c.14, s.11.

Division on marriage breakdown

48.3(1) Notwithstanding any other provision of this Act, on the breakdown of the spousal relationship of an employee or superannuate, the board may, in accordance with this section, divide an allowance or other payment to which the employee or superannuate is entitled.

- (2) Subject to subsection (3), an allowance or other payment to which an employee or superannuate is entitled is to be divided:
- (a) where a court has made an order for the division of family property pursuant to *The Family Property Act*, in accordance with that order; or

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- (b) where the employee or superannuate and the spouse of the employee or superannuate have entered into an agreement to divide their property that is an interspousal contract within the meaning of *The Family Property Act*, in accordance with that agreement.
- (3) A division pursuant to subsection (2) of an allowance to which an employee or superannuate is entitled shall not reduce the commuted value of the employee or superannuate to less than 50% of the commuted value of the employee or superannuate prior to the division.
- (4) The board shall calculate the value of an allowance to be divided in accordance with the following:
- (a) where the employee has not become eligible to receive an allowance without reduction, the value is the commuted value of the allowance that accrued during the period beginning on the date of the commencement of the spousal relationship and ending on the date mentioned in the order or agreement;
 - (b) where the employee is eligible to receive an allowance without reduction, either as the commuted value of the allowance calculated in accordance with clause (a) or as a division of the allowance when it becomes payable, as provided in the order or agreement; or
 - (c) where the superannuate has commenced receiving an allowance, as a division of the allowance in accordance with the order or agreement.
- (5) Where the spouse or former spouse of an employee or superannuate is entitled to a division of the commuted value of an allowance or other payment, an amount equal to the portion of the commuted value to which the spouse or former spouse is entitled shall be transferred to a prescribed RRSP within the meaning of subsection 32(2) of *The Pension Benefits Act, 1992*.
- (6) Where an amount has been transferred to a prescribed RRSP pursuant to subsection (5):
- (a) the spouse or former spouse has no further claim or entitlement to an allowance or other payment pursuant to this Act; and
 - (b) the entitlement of the employee or superannuate is to be calculated on the basis of the commuted value of his or her allowance or other payment after the transfer.
- (7) Subsection 48.1(1) applies to any amount that is transferred pursuant to subsection (5).
- (8) Neither the board nor the superannuation fund is liable to any person by reason of having complied with an order or agreement mentioned in this section.

Objection to division

48.4(1) Except where an order or agreement mentioned in subsection 48.3(2) has been filed with the board by the employee or superannuate and the spouse or former spouse jointly, the board shall give a notice in writing to the employee or superannuate that an order or agreement has been filed.

(2) Unless the board receives a notice in writing within 30 days after providing the notice mentioned in subsection (1) that the employee or superannuate objects to the division on one of the grounds set out in subsection (3), the board shall comply with the order or agreement.

(3) The grounds for an objection pursuant to subsection (2) are:

- (a) that the order or agreement has been varied or is of no force or effect;
- (b) that the terms of the order or agreement have been or are being satisfied by other means;
- (c) that proceedings have been commenced in a court of competent jurisdiction in Canada to appeal or review the order or to challenge the terms of the agreement.

(4) An employee or superannuate who submits a notice of objection pursuant to subsection (2) shall include with the notice documentary evidence to establish the grounds for objection.

(5) Where a notice of objection pursuant to subsection (2) is received by the board, the board may apply to the Court of King's Bench for directions and, subject to subsection (6), the court may make any order that it considers appropriate in the circumstances.

(6) No order as to costs shall be made against the board or the superannuation fund.

1996, c.62, s.11; 2024, c4, s.32.

Integration with *Canada Pension Plan*

49 The Lieutenant Governor in Council may, for the purpose of permitting a person engaged in pensionable employment who is a contributor under a superannuation Act to contribute and to receive benefits under the *Canada Pension Plan*, make regulations, enter into agreements or arrangements and do any other thing considered necessary or desirable for that purpose, all of which shall have the same force and effect as if enacted in a superannuation Act.

R.S.S. 1978, c.S-64, s.49.

Annual report not to disclose personal information

50 The report transmitted by a board to the president of the Executive Council must not show the names of individuals who retired or died during the period to which the report applies, the amounts of superannuation or other allowances or benefits granted in individual cases or any other personal information respecting any of those individuals.

2011, c.18, s.5.

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Interest rates fixed by Lieutenant Governor in Council

51 For the purposes of this Act, the Lieutenant Governor in Council may by regulation fix the rate of interest to be paid:

- (a) by a contributor to a board in respect of any amount owing to a board by a contributor;
- (b) by a board to a contributor in respect of any amount owing by a board to a contributor.

R.S.S. 1978, c.S-64, s.51; 1984-85-86, c.87, s.16;
1996, c.62, s.12.

Election ceases to be valid unless payment arranged

52 Where a person heretofore made or hereafter makes an election under a superannuation Act in respect of any period of service, that election ceases to be valid ninety days after the election is received by the board or ninety days after the board advises him of the amount payable to the board in respect of the election, whichever is later, unless prior to the expiry of that period:

- (a) the employee advises the board in writing with respect to the period of service to be included for the purposes of this Act; and
- (b) the employee makes arrangements satisfactory to the board for payment of all amounts payable in respect of that period of service and commences and continues to make payments thereon until the entire indebtedness is discharged.

R.S.S. 1978, c.S-64, s.52.

Optional form of pension

53(1) In this section, “**benefit**” includes any allowance, refund or other amount that may become payable to any person with respect to an employee’s service pursuant to a superannuation Act.

(2) An employee who has a spouse may elect to receive a pension calculated in accordance with this section and the regulations in lieu of all other benefits to which the employee is or may become entitled, and the board may pay the pension.

(3) An election mentioned in subsection (2):

- (a) must be in a form acceptable to the board;
- (b) must be made before the last day before commencement of payment to the employee of an allowance pursuant to a superannuation Act; and
- (c) may be revoked by written notice to the board at any time before the expiry of the period mentioned in clause (b).

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- (4) The pension mentioned in subsection (2) must be equal in value, as determined in accordance with generally accepted actuarial principles and the regulations, to the benefit to which the employee would otherwise be entitled pursuant to this Act.
- (5) Where an employee has made an election pursuant to subsection (2), no person is entitled to any benefit with respect to the entitlement of the employee to a benefit pursuant to this Act other than the benefit provided by the pension.
- (6) An employee cannot elect to receive a pension pursuant to subsection (2) unless:
- (a) the pension provides not more than 100% and not less than 60% of the pension to the surviving spouse for life; and
 - (b) the spouse provides a written waiver, in a form acceptable to the board, of the entitlement to a joint pension.
- (7) Section 27 applies, with any necessary modification, to a pension payable pursuant to this section.
- (8) The Lieutenant Governor in Council may make regulations:
- (a) prescribing the forms of pension that an employee may elect to receive pursuant to this section;
 - (b) for the purposes of subsection (2), governing the calculation of a pension;
 - (c) governing the determination of the value of all benefits that may become payable with respect to the service of an employee.

2001, c.43, s.7 and c.50, s.18.

54 Repealed. 1999, c.27, s.9.

Regulations

55(1) For the purpose of carrying out this Act according to its intent, the Lieutenant Governor in Council may make regulations:

- (a) defining, enlarging or restricting the meaning of any word or expression used in this Act but not defined in this Act;
- (b) declaring that any provision of a superannuation Act that does not comply with the *Income Tax Act* (Canada) is inoperative to the extent necessary to comply with that Act;
- (c) respecting the manner in which the subject-matter of a provision that is declared inoperative by a regulation made pursuant to clause (b) is to be administered for the purpose of complying with the *Income Tax Act* (Canada);
 - (c.1) for the purposes of section 48.2, governing the manner of calculating the cost of complying with an attachment;
 - (c.2) authorizing boards to charge fees for services provided by the board and prescribing the amounts of those fees;

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- (d) prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
 - (e) respecting any other matter or thing that the Lieutenant Governor in Council considers necessary to carry out the intent of this Act.
- (2) Notwithstanding any other Act or law, any regulations made pursuant to this Act may be made retroactive to a day not earlier than December 31, 1991.

1992, c.78, s.20; 1996, c.15, s.12; 2001, c.43, s.8;
2015, c.21, s.64.