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PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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REVISED REGULATIONS OF SASKATCHEWAN

CHAPTER S-0.1 REG 1

The Safer Communities and Neighbourhoods Act

Section 64

Order in Council 407/2006, dated May 9, 2006

(Filed May 10, 2006)

Title

1 These regulations may be cited as *The Safer Communities and Neighbourhoods Regulations*.

Interpretation

2 In these regulations, “**Act**” means *The Safer Communities and Neighbourhoods Act*.

Specified use

3 For the purposes of subclause 4(1)(f)(vii) of the Act, “**specified use**” means, in relation to property, the use of property for:

(a) the manufacture or production of a controlled substance, as defined in the *Controlled Drugs and Substances Act* (Canada), in contravention of that Act; or

(b) child sexual exploitation or activities related to child sexual exploitation.

Coming into force

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

SASKATCHEWAN REGULATIONS 39/2006

The Saskatchewan Assistance Act

Section 14

Order in Council 404/2006, dated May 9, 2006

(Filed May 10, 2006)

Title

1 These regulations may be cited as *The Employment Supplement Amendment Regulations, 2006*.

R.R.S. c.S-8 Reg 3, section 32 amended

2(1) Section 32 of *The Employment Supplement Regulations* is amended in the manner set forth in this section.

(2) The description of B¹⁸ in subsection (2) is amended:

(a) in clause (a) by striking out “\$198.75” and substituting “\$220”;

(b) in clause (b) by striking out “\$238.50” and substituting “\$264”;

- (c) in clause (c) by striking out “\$278.25” and substituting “\$308”;
 - (d) in clause (d) by striking out “\$318.00” and substituting “\$352”;
 - and
 - (e) in clause (e) by striking out “\$357.75” and substituting “\$396”.
- (3) The formula in subsection (3) is amended by striking out “\$1,220” and substituting “\$1,305”.
- (4) The description of B¹³ in subsection (4) is amended:
- (a) in clause (a) by striking out “\$49.68” and substituting “\$55”;
 - (b) in clause (b) by striking out “\$59.62” and substituting “\$66”;
 - (c) in clause (c) by striking out “\$69.56” and substituting “\$77”;
 - (d) in clause (d) by striking out “\$79.50” and substituting “\$88”; and
 - (e) in clause (e) by striking out “\$89.43” and substituting “\$99”.
- (5) The formula in subsection (5) is amended by striking out “\$1,220” and substituting “\$1,305”.

Coming into force

- 3(1) Subject to subsection (2), these regulations come into force on May 1, 2006.
- (2) If these regulations are filed with the Registrar of Regulations after May 1, 2006, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 40/2006

The Public Employees Pension Plan Act

Section 26

Order in Council 405/2006, dated May 9, 2006

(Filed May 10, 2006)

Title

- 1 These regulations may be cited as *The Public Employees Pension Plan Amendment Regulations, 2006*.

R.R.S. c.P-36.2 Reg 1 amended

- 2 *The Public Employees Pension Plan Regulations* are amended in the manner set forth in these regulations.

New section 9

- 3 **Section 9 is repealed and the following substituted:**

“Small benefits

- 9 The board may pay to a person entitled to a pension benefit an amount equal to the amount standing to the credit of a member if the amount standing to the credit of the member does not exceed the maximum amount determined pursuant to subsection 39(1) of *The Pension Benefits Act, 1992*”.

New section 10**4 Section 10 is repealed and the following substituted:****“Prescribed pension benefits**

10 For the purposes of clause 5(e.1) of the Act, a variable benefit that meets the requirements of section 10.1 is a prescribed pension benefit that the board may provide”.

New section 10.1**5 The following section is added after section 10:****“Variable benefits**

10.1(1) In this section:

- (a) **‘variable benefit’** means a pension benefit that:
 - (i) is payable from a variable benefit account to a member or to the specified beneficiary of a deceased member;
 - (ii) with respect to a calendar year, is in an amount elected by the member that is not less than the minimum amount determined for that calendar year;
 - (iii) meets the requirements of paragraph 8506(1)(e.1) of the *Income Tax Regulations* (Canada); and
 - (iv) meets the requirements of section 29.2 of *The Pension Benefits Regulations, 1993*;
 - (b) **‘variable benefit account’** means the amount standing to the credit of a member with respect to which the member has elected to receive a variable benefit.
- (2) Subject to subsection (3), a member may elect to receive a variable benefit from the plan by transferring the amount standing to the credit of the member in the fund to a variable benefit account.
- (3) The amount standing to the credit of a member in the fund shall not be transferred to a variable benefit account unless:
- (a) the member:
 - (i) ceases to be employed by a participating employer;
 - (ii) is entitled to retire and receive a prescribed pension benefit; and
 - (iii) subject to subsections (4) and (5), designates a beneficiary;
 - (b) the amount standing to the credit of the member in the fund is greater than the maximum amount mentioned in section 9; and
 - (c) the member’s spouse has signed a consent to the transfer in Form 2.01 pursuant to *The Pension Benefits Regulations, 1993* and the consent has been filed with the board.

(4) Subject to subsection (5), a member may revoke a designation of a beneficiary by designating a different beneficiary.

(5) If a member who elects to receive a variable benefit has a spouse, the beneficiary must be the spouse unless a spouse's waiver in Form 2.02 pursuant to *The Pension Benefits Regulations, 1993* has been signed by the spouse and filed with the board.

(6) Subject to subsections (7) and (8), at any time after a member elects to receive a variable benefit:

(a) the member may, to the extent permitted pursuant to the *Income Tax Act* (Canada), transfer from the member's variable benefit account all or any part of the amount standing to the credit of the member in the variable benefit account to any plan, fund or contract that permits the transfer if the member's spouse has consented to the transfer; and

(b) if there is an amount standing to the credit of the member in the variable benefit account, the member may, to the extent permitted pursuant to the *Income Tax Act* (Canada), transfer to the variable benefit account all or any part of an amount standing to the credit of the member in any plan, fund or contract that permits the transfer if the member's spouse has consented to the transfer.

(7) If, after electing to receive a variable benefit, a member becomes employed by a participating employer, during the period of that employment, the member:

(a) shall make contributions to the fund in accordance with section 11 of the Act with respect to that employment; and

(b) is not entitled to transfer any amount standing to the credit of the member in the fund into the variable benefit account.

(8) After a member's employment with a participating employer mentioned in subsection (7) terminates, the member shall transfer the amount standing to the credit of the member in the fund:

(a) to the variable benefit account;

(b) to the extent permitted by the *Income Tax Act* (Canada), to any plan, fund or contract that permits the transfer if the member's spouse has consented to the transfer; or

(c) in portions determined by the member, to any combination of the variable benefit account and plans, funds and contracts described in clause (b).

(9) For the purpose of dividing a variable benefit on the breakdown of the spousal relationship of a member, each reference in section 24 of the Act to the amount standing to the credit of the member is a reference to the amount standing to the credit of the member in the variable benefit account.

(10) After the death of a member who has elected to receive a variable benefit:

(a) if the member had a specified beneficiary, the variable benefit is to be paid to the specified beneficiary in accordance with the *Income Tax Regulations* (Canada); or

(b) if the member did not have a specified beneficiary, the amounts that may be paid out of the variable benefit account are to be paid:

(i) to the designated beneficiary of the member; or

(ii) if there is no designated beneficiary, to the estate of the member”.

Coming into force

6(1) Subject to subsection (2), these regulations come into force on the day on which *The Pension Benefits Amendment Regulations, 2006* come into force.

(2) If these regulations are filed with the Registrar of Regulations after *The Pension Benefits Amendment Regulations, 2006* come into force, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 41/2006

The Pension Benefits Act, 1992

Section 69

Order in Council 406/2006, dated May 9, 2006

(Filed May 10, 2006)

Title

1 These regulations may be cited as *The Pension Benefits Amendment Regulations, 2006*.

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

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

Section 29 amended

3 **Clause 29(4)(k) is repealed.**

Section 29.1 amended

4(1) **Clause 29.1(3)(d) is amended by adding** “that is prescribed as a retirement plan for the purposes of clause 32(2)(d) of the Act” **after** “contract”.

(2) Clause 29.1(4)(c) is amended:

- (a) by striking out “or” after subclause (ii);**
- (b) by adding “or” after subclause (iii); and**
- (c) by adding the following subclause after subclause (iii):**

“(iv) to a plan that:

(A) provides for the payment of variable benefits in accordance with section 29.2; and

(B) permits the transfer”.

(3) The following subsection is added after subsection 29.1(4):

“(5) Notwithstanding subsection (4), at any time after a contract is issued, the issuer may accept a transfer of moneys into the contract from any of the sources mentioned in clauses (3)(a) to (g), from a contract that is not prescribed as a retirement plan for the purposes of clause 32(2)(d) of the Act or from an RRSP if:

- (a) the contract permits the transfer of the moneys into the contract;
- (b) the *Income Tax Act* (Canada) permits the transfer; and
- (c) in the case of a transfer from any of the sources mentioned in clauses (3)(a) to (g), the requirements of subclause (4)(b)(ii) have been met”.

New section 29.2

5 The following section is added after section 29.1:

“Variable benefits

29.2(1) In this section:

- (a) **‘eligible plan’** means a plan described in subsection (3);
- (b) **‘minimum amount’** means the minimum amount for a calendar year determined with respect to a variable benefit account pursuant to subsection 8506(5) of the *Income Tax Regulations* (Canada);
- (c) **‘specified beneficiary’** means a designated beneficiary of a member or former member who is a specified beneficiary within the meaning of subsection 8506(8) of the *Income Tax Regulations* (Canada);
- (d) **‘variable benefit’** means a pension that:
 - (i) is payable from a variable benefit account to a member or former member of an eligible plan or to the specified beneficiary of a deceased member or former member;
 - (ii) with respect to a calendar year, is in an amount elected by the member or former member that is not less than the minimum amount determined for that calendar year; and
 - (iii) meets the requirements of paragraph 8506(1)(e.1) of the *Income Tax Regulations* (Canada);

- (e) **‘variable benefit account’** means the amount standing to the credit of a member or former member of an eligible plan with respect to which the member or former member has elected to receive a variable benefit.
- (2) Subject to this section, a defined contribution plan may permit a member or former member to elect to receive a variable benefit.
- (3) An eligible plan must contain the following provisions:
- (a) a member or former member may elect to receive a variable benefit from the eligible plan by transferring an amount to a variable benefit account from an amount standing to the credit of the member or former member in the eligible plan;
 - (b) to the extent permitted by the *Income Tax Act* (Canada), a member or former member who has elected to receive a variable benefit pursuant to clause (a) may transfer to the member’s variable benefit account all or any part of an amount standing to the credit of the member or former member in any of the following if they are permitted by the eligible plan:
 - (i) another plan;
 - (ii) a retirement plan prescribed for the purposes of clause 32(2)(d) of the Act;
 - (iii) a locked-in retirement account contract as defined in section 29;
 - (iv) a life income fund contract that was entered into before the repeal of section 30;
 - (v) a locked-in retirement income fund contract that was entered into before the repeal of section 31;
 - (vi) an RRSP; or
 - (vii) a registered retirement income fund contract as defined in section 29.1 that is not prescribed as a retirement plan for the purposes of clause 32(2)(d) of the Act;
 - (c) no amount may be transferred into a variable benefit account from a plan or contract mentioned in clause (a) or (b) unless:
 - (i) a consent to the transfer in Form 2.01 of the Appendix has been signed by the spouse, if any, of the member or former member and filed with the administrator of the eligible plan; or
 - (ii) the transfer is from:
 - (A) a variable benefit account in another plan;
 - (B) an RRSP; or
 - (C) a registered retirement income fund contract as defined in section 29.1 whether or not it is prescribed as a retirement plan for the purposes of clause 32(2)(d) of the Act;

(d) to the extent permitted by the *Income Tax Act* (Canada), the member or former member may transfer all or part of the amount in a variable benefit account to:

- (i) another plan;
- (ii) a locked-in retirement account contract as defined in section 29;
- (iii) a registered retirement income fund contract as defined in section 29.1 that is prescribed as a retirement plan for the purposes of clause 32(2)(d) of the Act; or
- (iv) a life annuity contract that meets the requirements of section 34 of the Act;

(e) a member or former member who elects to receive a variable benefit must designate a beneficiary;

(f) subject to clause (g), a member or former member may revoke a designation of a beneficiary by designating a different beneficiary;

(g) if a member or former member who elects to receive a variable benefit has a spouse, the beneficiary must be the spouse unless a spouse's waiver in Form 2.02 of the Appendix has been signed by the spouse and filed with the administrator of the plan;

(h) after the death of a member or former member who has elected to receive a variable benefit:

- (i) if the member or former member had a specified beneficiary, the variable benefit is to be paid to the specified beneficiary in accordance with the *Income Tax Regulations* (Canada); or

- (ii) if the member or former member did not have a specified beneficiary, the amounts that may be paid out of the variable benefit account are to be paid:

- (A) to the designated beneficiary of the member or former member; or

- (B) if there is no designated beneficiary, to the estate of the member or former member.

(4) When a member or former member elects to receive a variable benefit from an eligible plan, the member or former member is deemed not to have commenced his or her pension with respect to any amount standing to the credit of the member or former member in the plan that is not transferred to the variable benefit account.

(5) At the beginning of each year, the administrator of an eligible plan must provide, to any person who is entitled to receive a variable benefit from the plan in that year, a statement with respect to the variable benefit account from which the variable benefit is provided.

- (6) A statement required by subsection (5) must set out:
- (a) a summary of the transactions made in the previous year;
 - (b) the balance remaining at the end of the previous year;
 - (c) the minimum amount determined with respect to the current year; and
 - (d) the date of birth with respect to which the minimum amount has been determined”.

New section 33

6 Section 33 is repealed and the following substituted:

“Post-retirement survivor benefits

33(1) Subject to subsection (2), Form 3 set out in the Appendix is prescribed for the purposes of subsection 34(4) of the Act.

(2) With respect to a member or former member who elects to receive a variable benefit, Form 2.01 and Form 3 set out in the Appendix are prescribed for the purposes of subsection 34(4) of the Act”.

Appendix amended

7 The Appendix is amended by adding the following forms after Form 2:**“Form 2.01***[Subclause 29.2(3)(c)(i) and subsection 33(2)]***SPOUSE’S CONSENT TO TRANSFER TO A VARIABLE BENEFIT ACCOUNT**

I, _____, certify that I am the spouse
(print or type full name of spouse)

(within the meaning of clause 2(1)(ff) of *The Pension Benefits Act, 1992*) of _____

(print or type full name of member or former member)

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

1. I understand that the member wants to transfer money to a variable benefit account (hereinafter called “the account”) in accordance with section 29.2 of *The Pension Benefits Regulations, 1993*, and that my written consent is required to enable the member to make the transfer.
2. I declare that, by signing this consent and filing it with the administrator of the plan:
 - (a) I am authorizing the member to manage the money in the account, subject to the minimum annual withdrawal payment required by the *Income Tax Act* (Canada); and
 - (b) I understand that there is no maximum withdrawal restriction imposed under the account and I am authorizing the member to withdraw part or all of the balance of the money in the account at any time.
3. I certify that this consent is being signed freely and voluntarily without any compulsion on the part of the member and outside the immediate presence of the member.

In witness whereof, I sign this consent at _____

this _____ day of _____, 20 _____

in the presence of _____

(print or type name of witness)

of _____

(address of witness)

(Signature of witness)

(Spouse’s signature)

“Form 2.02
[Subclause 29.2(3)(g)]

**SPOUSE’S WAIVER OF DESIGNATED BENEFICIARY
STATUS UNDER A VARIABLE BENEFIT ACCOUNT**

I, _____, certify that I am the spouse
(print or type full name of spouse)

(within the meaning of clause 2(1)(ff) of *The Pension Benefits Act, 1992*) _____

of _____
(print or type full name of member or former member)

(hereinafter called “the member”) who has a variable benefit account (hereinafter called “the account”) that is subject to the provisions of *The Pension Benefits Act, 1992*.

1. I understand that, in the absence of this waiver, on the death of the member, I am entitled to the account, to the extent permitted by the *Income Tax Act* (Canada).
2. I understand and declare that, by signing this waiver and filing it with the administrator of the plan:
 - (a) I am giving up my status and rights as designated beneficiary; and
 - (b) on the death of the member, the balance of the money in the account will be paid, to the extent permitted by the *Income Tax Act* (Canada):
 - (i) to the beneficiary designated by the member if the designated beneficiary is a person other than myself; or
 - (ii) to the personal representative of the member’s estate in his or her representative capacity if there is no valid designation of a beneficiary.
3. I certify that this waiver is being signed freely and voluntarily without any compulsion on the part of the member and outside the immediate presence of the member.
4. I understand that I may revoke this waiver at any time before the date of the member’s death by providing written notice to the administrator of the plan.

In witness whereof, I sign this waiver at _____

this _____ day of _____, 20 _____

in the presence of _____

(print or type name of witness)

of _____

(address of witness)

(Signature of witness)

(Spouse’s signature)

”.

Coming into force

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

