

The Liquor Board Superannuation Act

being

Chapter L-19 of *The Revised Statutes of Saskatchewan, 1978* (effective February 26, 1979) as amended by the *Statutes of Saskatchewan*, 1983, c.29; 1984-85-86, c.16; 1988-89, c.41, 42, 44 and 55; 1989-90, c.11 and 54; 1990-91, c.C-8.1; 1992, c.P-6.001; 1993, c.45; 1998, c.S-35.2; 2003, c.15; 2004, c.W-17.2 and c.10; 2013, c.W-17.11; 2014, c.E-13.1; 2015, c.21; 2018, c.20; and 2020, c.3.

NOTE:

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

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CHAPTER L-19

An Act respecting the Superannuation of Members and Employees of the Liquor Board

SHORT TITLE

Short title

- 1 This Act may be cited as *The Liquor Board Superannuation Act*.

INTERPRETATION

Interpretation

- 2 In this Act:

- (a) “**commission**” means The Liquor Board Superannuation Commission mentioned in section 3;
- (b) “**employee**” means a person permanently employed by the Liquor Board and required, during the hours or period of his active employment, to devote his constant attention to the duties of his position, and the conditions of whose employment preclude his engaging in any other substantially gainful service or occupation;
- (b.1) “**Liquor Board**” means the Liquor and Gaming Authority;
- (c) “**minister**” means the member of the Executive Council to whom is assigned for the time being the administration of this Act.

R.S.S. 1978, c.L-19, s.2; 1993, c.45, s.49.

ADMINISTRATION

Commission

- 3(1) This Act shall be administered by a commission to be known as The Liquor Board Superannuation Commission.
- (2) The minister is the sole member of the commission.
- (3) The necessary salaries and expenses of administering this Act shall be a charge on and be paid out of the Liquor Board Superannuation Fund.

2018, c.20, s.2.

c. L-19**LIQUOR BOARD SUPERANNUATION****Certain salary deemed to have been received**

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

- (a) during any period after the thirty-first day of March, 1957, and before the first day of May, 1969, exceeds salary at the rate of \$10,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of a salary at the rate of \$10,000 a year during that period;
 - (b) during any period after the thirtieth day April, 1969, and before the first day of May, 1970, exceeds salary at the rate of \$11,500 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of a salary at the rate of \$11,500 a year during that period;
 - (c) during any period after the thirtieth day of April, 1970, and before the first day of May, 1972, exceeds salary at the rate of \$16,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of salary at the rate of \$16,000 a year during that period; and
 - (d) during any period after the thirtieth day of April, 1972, and before the first day of May, 1973, exceed salary at the rate of \$18,000 a year, the employee shall for all purposes of this Act be deemed to have been in receipt of salary at the rate of \$18,000 a year during that period.
- (2) Notwithstanding anything in this or any other Act, the salary of an employee for services rendered by him during any period commencing on or after the first day of May, 1973, shall, for all purposes of this Act, be the salary actually received by the employee.

R.S.S. 1978, c.L-19, s.4.

Election to contribute on higher salary in certain cases

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

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

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

- (3) Where an election is made under subsection (1) by a person who has not contributed for thirty-five years or more, his contribution in respect of any period selected by him under subsection (1) shall be equal to the difference between:
- (a) the amount that he previously contributed in respect of that period; and
 - (b) the amount payable at his regular rate of contribution as a percentage of his higher rate of salary during that period as provided in subsection (1).
- (4) Any amount payable to the commission as a result of an election made under subsection (1):
- (a) is deemed to have become due and payable to the commission on the last day of the year, as defined in subsection (5), in which the salary upon which the contributions have been made was received or deemed to have been received under this section;
 - (b) shall bear interest at the rate of five per cent per annum compounded annually from the day fixed by clause (a) to the day the written notice is received by the commission; and
 - (c) may be paid by instalments over a period not to exceed twelve months together with interest at the rate of six per cent per annum compounded annually on that portion of the amount that remains unpaid from time to time.
- (5) For the purposes of clause (a) of subsection (4), “**year**” means the period of twelve months commencing on the first day of May and ending at midnight on the thirtieth day of April of the year next following.
- (6) Upon payment of the contribution and interest thereon required by this section an employee shall be deemed to have been in receipt of salary during any period at the rate upon which he has made contributions pursuant to this section and salary at such rate shall be taken into account in calculating any allowance payable to him.

R.S.S. 1978, c.L-19, s.5.

Compulsory retirement

- 6(1)** Subject to the other provisions of this Act, every employee shall retire from the service of the Liquor Board at the end of the last day of the month in which he attains the age of sixty-five years.
- (2) An employee who has attained the age of sixty years and has served at least fifteen years continuously may be retired at his option and shall on retirement be entitled to the superannuation allowance provided for in section 17.
- (3) An employee who has attained the age of sixty years and has served at least twenty years continuously may be retired at his option and shall on retirement be entitled to a superannuation allowance.
- (4) When the Liquor Board decides that it is in its interest to retain the services of an employee who has attained the age of retirement, it may continue with his consent to employ him for a further period not exceeding five years, upon such terms as to remuneration as may be deemed expedient.

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

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

R.S.S. 1978, c.L-19, s.6.

Retirement at option of Liquor Board

7 An employee who has served continuously for thirty-five years or more after the thirty-first day of December, 1944, who in the opinion of the Liquor Board is not physically or otherwise qualified for the requirements of his or her employment and who, if a male, has attained the age of sixty years or, if a female, the age of fifty-five years, may be retired at the option of the Liquor Board and shall on retirement be entitled to a superannuation allowance as hereinafter provided.

R.S.S. 1978, c.L-19, s.7; 1984-85-86, c.16, s.15.

Retirement at option of Lieutenant Governor in Council

8 An employee who:

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

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

R.S.S. 1978, c.L-19, s.8.

Retirement at option of employee

9 An employee who:

- (a) was an employee on the thirty-first day of March, 1952; and
- (b) has served continuously for thirty-five years or more exclusive of war service reckoned under sections 31, 32 or 33;

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

R.S.S. 1978, c.L-19, s.9.

CONTRIBUTIONS

Contributions by employees

10(1) Subject to section 5, no further contributions shall be made by an employee who:

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

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

(3) The age for determining the percentage for the contribution to be made by an employee who elects, under subsection (6) of section 28, to have prior temporary service reckoned for the purposes of this Act shall not be changed by the election and shall continue to be his age at the time he became permanently employed.

(4) The age for determining the percentage for the contribution to be made by an employee to whom section 31, 32 or 33 applies shall be his age at the time he became an employee and not his age at the commencement of the period of service reckoned as such under section 31, 32 or 33.

(5) The Liquor Board shall deduct the amount of contributions monthly.

(6) Where an employee has been granted leave of absence without pay, other than leave of absence to enlist in the Armed Forces, or is on a lay-off list for a period not exceeding two years the sums that would have been deducted had his salary been paid during the period of absence or lay-off shall be deducted from payments of salary made after his return to active employment and during such absence or lay-off he shall be deemed to be an employee for the purposes of this Act at the salary he was receiving at the time the absence or lay-off commenced. If an allowance becomes payable under this Act before the expiration of the period of absence or layoff such sums shall be deducted from the allowance in such manner as the board may determine.

(7) For the purpose of determining salaries for deduction of contributions from the wages of employees paid on a daily or hourly basis, the daily or hourly wage shall be multiplied by the regular number of days or hours worked per month and shall not include any extra or overtime employment. In the event of any disagreement or dispute as to the salary of such an employee the decision of the commission shall be final.

(8) A person appointed to the permanent staff on or after the first day of April, 1952, shall be deemed to have been a permanent employee during the period of his probationary employment and shall be required to make contributions in accordance with this Act in respect of the probationary service.

(9) 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 such leave is granted, is the recognized collective bargaining agent on behalf of the employees, then:

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

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

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

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

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

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

R.S.S. 1978, c.L-19, s.10.

Absence during war of 1939-1945

11(1) No contribution shall be payable with respect to or during the period of absence on active service of an employee who enlisted in any of His Majesty's forces or the forces of His Majesty's allies during the war of 1939-1945.

(2) For the purpose of computing the respective periods of service of the employees mentioned in subsection (1) those employees shall be deemed to have been in the employ of the Liquor Board during their respective periods of absence on active service and the absence shall not be deemed a discontinuance of service.

R.S.S. 1978, c.L-19, s.11.

Absence while serving in certain forces of Her Majesty

12(1) If an employee is absent while serving in Her Majesty's special forces as defined in the *Veterans Benefit Act* (Canada), or in Her Majesty's regular forces for a period not exceeding three years following such service or in Her Majesty's active forces specially recruited for service in Korea, that absence shall not be deemed a discontinuance of service and the employee shall be deemed to have been in the employ of the Government during the period of his absence.

(2) No contribution shall be payable by that employee in respect of the period of such absence if he has served in a theatre of war during any part of such period.

R.S.S. 1978, c.L-19, s.12.

SUPERANNUATION ALLOWANCE**Employees entitled to allowance**

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

- (a) every employee who, having attained the age of retirement and having served at least ten years continuously, after the thirty-first day of December, 1944, retires from the service of the Liquor Board;
- (b) every employee:
 - (i) to whom section 11, 32 or 33 does not apply, who, having served at least fifteen years continuously; and
 - (ii) to whom section 11, 32 or 33 applies, who, having served at least ten years continuously exclusive of war service reckoned under those sections;

retires from the service of the Liquor Board on account of ill health or physical or mental incapacity and who is declared by the commission to be entitled to superannuation.

R.S.S. 1978, c.L-19, s.13.

Power to review cases of persons superannuated on account of ill health

14(1) The commission may review from time to time the case of an employee superannuated on account of ill health or physical or mental incapacity, and, where such employee recovers, the Liquor Board may offer him further employment.

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

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

R.S.S. 1978, c.L-19, s.14.

DEFERRED SUPERANNUATION ALLOWANCE

Employees entitled to deferred superannuation allowance

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

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

(a) be calculated on the total number of years of continuous service of the employee on the day of his separation in the manner provided in section 16;

(b) become payable to the employee commencing on the day on which he attains the age of sixty-five years.

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

(4) When a person to whom a deferred yearly superannuation allowance has been granted under subsection (1), whether before or after the coming into force of this subsection, dies, sections 21, 22, 23, 24, 25 and 26 apply *mutatis mutandis* with respect to that allowance.

R.S.S. 1978, c.L-19, s.15.

AMOUNTS OF ALLOWANCES

Computation

16(1) Except as provided in section 17 and subject to the other provisions of this section, a superannuation allowance shall be calculated upon the average yearly salary of the employee during the six consecutive years of highest salary and shall be one-fiftieth part of such salary multiplied by the total number of his years of continuous service after the thirty-first day of December, 1944, and any fraction of a year.

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

R.S.S. 1978, c.L-19, s.16.

Allowance on retirement between ages sixty and sixty-five

17(1) Subject to subsection (2), an employee who, having served at least fifteen years continuously and having attained the age of sixty years, retires from the service under subsection (2) of section 6 shall receive a yearly allowance calculated in the manner provided in section 16 and reduced in accordance with the regulations.

(2) If the amount of the allowance for an employee who retires under subsection (2) of section 6, calculated in the manner provided in section 16 and reduced in accordance with the regulations, exceeds the maximum yearly allowance applicable to him under section 16 the yearly allowance shall be the said maximum yearly allowance.

R.S.S. 1978, c.L-19, s.17.

Payment to certain employees retiring on account of ill health

18 An employee, other than an employee to whom section 11, 32 or 33 applies, who, having served at least ten but less than fifteen years continuously, retires from the service of the Liquor Board on account of ill health or physical or mental incapacity shall be paid in a lump sum his total contributions with accrued interest together with an amount equal to the said contributions and interest.

R.S.S. 1978, c.L-19, s.18.

Employees with less than ten years' service

19(1) A person who is an employee of the Liquor Board on the first day of January, 1945, and who retires on account of having reached the age of retirement before he has been ten years in the employ of the Liquor Board after the thirty-first day of December, 1944, and who has been so employed for a period of at least five years immediately preceding his retirement, shall be paid in a lump sum an amount equal to one-tenth of the annual salary that he was receiving immediately before retirement multiplied by the number of years he has been continuously in the employ of the board after the said date, but subject to subsection (2), that amount shall in no case exceed \$3,000, and the lump sum shall be subject to a deduction equal to four per cent thereof.

(2) Where the contributions of the employee to the fund plus accrued interest thereon exceed \$3,000, he shall be paid a lump sum equal to the amount of his contributions plus accrued interest thereon.

(3) The lump sum payable under this section shall be calculated when the employee attains the age of sixty-five years and an extension of his service under subsection (4) of section 6 shall not affect the amount of the lump sum and the lump sum shall be paid to him on his retirement even though his years of service may then exceed ten.

R.S.S. 1978, c.L-19, s.19.

Commission decides eligibility

20 No allowance shall be granted to an employee unless the commission considers that he is eligible within the meaning of this Act.

R.S.S. 1978, c.L-19, s.20.

PAYMENTS TO FAMILY

Payments on death of superannuate

21(1) If a superannuate dies leaving a widow or a widow and child or children, one-half of the allowance to which he was entitled shall be paid to his widow for life or until her remarriage and there shall be paid to each child under the age of eighteen years, if any, until it attains that age a sum equal to ten per cent of the allowance, the total amount payable to the children not to exceed one-quarter of the allowance and to be divided equally among them.

(2) If the superannuate's wife has predeceased him or if she, having survived him, dies or remarries, her one-half allowance shall be divided into equal shares among those of his children, if any, who have not attained the age of eighteen years and the respective share of each child shall be paid to the child until it attains that age in lieu of the sum to which it was entitled before the death or remarriage of the mother.

(3) If the superannuate, being a widow, dies, one-half of her allowance shall be divided into equal shares among those of her children, if any, who have not attained the age of eighteen years as of the date of death of the mother and the respective share of each child shall be paid to the child until it attains that age.

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

R.S.S. 1978, c.L-19, s.21.

Payments on death of employee

22(1) If an employee dies after having served for at least ten years continuously after the thirty-first day of December, 1944, and leaving a widow or a widow and child or children, one-half of the allowance to which he would have been entitled under section 16 had he been superannuated at the date of his death calculated on the basis of his actual period of continuous service at the said date, shall be paid to his widow for life or until her remarriage and there shall be paid to each child under the age of eighteen years, if any, until it attains that age, a sum equal to ten per cent of the allowance, the total amount payable to the children not to exceed one-quarter of the allowance and to be divided equally among them.

(2) If the employee's wife has predeceased him or if she, having survived him dies or remarries, her one-half allowance shall be divided into equal shares among those of his children, if any, who have not attained the age of eighteen years and the respective share of each child shall be paid to the child until it attains that age in lieu of the sum to which it was entitled before the death or remarriage of the mother.

(3) If an employee, being a widow, dies, one-half of her allowance shall be divided into equal shares among those of her children, if any, who have not attained the age of eighteen years as of the date of death of the mother and the respective share of each child shall be paid to the child until it attains that age.

(4) When an employee dies after having served for at least ten years continuously after the thirty-first day of December, 1944, and leaving neither widow nor children, there shall be paid to his personal representative or to a member of his family, as the commission may direct, a lump sum not exceeding the contributions made by him during his lifetime with accrued interest.

R.S.S. 1978, c.L-19, s.22.

Cases in which widows and children get no allowance

23(1) Subject to subsection (2), no allowance shall be granted to the widow or child of a superannuate or employee:

- (a) if the widow or child is in the opinion of the commission unworthy of it; or
- (b) if the deceased married after superannuation; or
- (c) if the deceased married at the thirty-first day of December, 1944, being at the date of marriage over sixty years of age;

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

(2) Notwithstanding subsection (1), if an employee married after the thirty-first day of December, 1944, or hereafter marries, being at the date of marriage over fifty-five years of age and under sixty years of age, the allowance payable to the widow or a child under section 21 or 22 shall be reduced by such amount as the commission may by regulation prescribe, but nothing in this subsection shall affect the amount of the allowance to a child of an earlier marriage.

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

- (a) was adopted after the superannuation of his adoptive father; or
- (b) was adopted after the thirty-first day of December, 1944, his adoptive father being at the time over fifty-five years of age.

R.S.S. 1978, c.L-19, s.23.

Reduction of widow's allowance

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

R.S.S. 1978, c.L-19, s.24.

Suspension or discontinuance of allowance

25(1) The allowance to a widow or child may be suspended or discontinued if in the opinion of the commission the widow or child becomes unworthy of it.

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

R.S.S. 1978, c.L-19, s.25.

Payments to child

26(1) Allowances payable to a child shall be paid to the person constituted or appointed legal decision-maker for the child by or pursuant to *The Children's Law Act, 2020* or otherwise.

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

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

2020, c 3, s.5.

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

27(1) An employee or other person who is entitled to receive a superannuation or other allowance under this Act, by periodic payments during his lifetime or, in the case of a widow, until her remarriage, may in writing elect to receive payment of the allowance in such manner that:

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

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

(2) If an employee who has made an election under subsection (1) dies and is survived by a widow entitled to an allowance, the allowance payable to his widow shall be one-half of the amount or amounts of the allowance that would have been payable to her husband under subsection (1), whether as increased before his attainment of the age of sixty-five years, or as decreased after his attainment of the said age, provided that where subsection (2) of section 23 or section 24, or both, apply, the allowance provided for in this subsection shall be reduced by such amount as the commission may by regulation prescribe.

(3) Sums payable in respect of children under this Act shall not be affected by anything in this section.

(4) The amounts of the equalized monthly payments shall be determined in accordance with the regulations.

R.S.S. 1978, c.L-19, s.27.

SERVICE PRIOR TO COMMENCEMENT OF ACT

Service prior to January 1, 1945

28(1) Notwithstanding anything in this Act, any person who was an employee on the first day of January, 1945, may have his service prior to that date reckoned for the purposes of this act if:

(a) his service after the thirty-first day of December, 1944, is continuous with his previous service;

(b) before the first day of May, 1963, he made a written request to the commission that his service prior to the first day of January, 1945, be reckoned for the said purpose; and

(c) he makes a contribution to the fund of four per cent of the salary received by him in respect of his service prior to the first day of January, 1945, and subsequent to the thirtieth day of April, 1927, with interest thereon at the rate of three per cent per annum from the former date to the date of payment.

(2) The contribution referred to in clause (c) of subsection (1) may be made by instalments payable in such amounts and at such times as the commission may direct.

(3) If a superannuation allowance or other yearly allowance becomes payable before such contribution and interest thereon have been fully paid, the unpaid balance shall be deducted from the allowance, and the deduction may be made in instalments of such amounts and at such times as the commission may direct. This subsection shall not apply where the superannuation allowance payable does not exceed \$600 per annum.

(4) Where an employee has availed himself of the benefit conferred by this section, the provisions of this Act, except section 23 and this section, in which the expression "after the thirty-first day of December, 1944" appears shall, with respect to that employee, be read as if the date of the commencement of his continuous service prior to the thirty-first day of December, 1944, were substituted for the last mentioned date.

(5) Notwithstanding anything in this Act an employee shall be deemed to have been continuously employed though his service was discontinued either by resignation or dismissal in all or any of the years 1929 to 1935, both inclusive, but such continuous employment shall include only the periods during which he was actually employed and with respect to which the employee elected to make contributions under this section.

(6) An employee who became a permanent employee after the first day of January, 1945, and who prior to that date while a temporary employee enlisted in any of the forces mentioned in section 11 and did not elect to have such temporary service reckoned under subsection (1) may have it so reckoned if before the first day of May, 1963, he makes a written request to the commission that that service be so reckoned and authorizes the commission to deduct from his salary the amount that would have been payable had he been appointed permanently at the date of the commencement of his temporary employment together with interest thereon from the date of his permanent appointment at the rate of three per cent per annum, compounded annually, and subsections (2) to (4) shall apply *mutatis mutandis*.

REFUNDS

Refund of contributions

29(1) When an employee retires voluntarily or is dismissed, or his office is abolished and he is no longer employed, all contributions paid by him under this act and standing to his credit in the superannuation fund shall be forthwith refunded to him with accrued interest. This subsection does not apply in respect of an employee whose name is on a lay-off list or an employee who has elected to take a deferred allowance under section 15.

(2) If an employee resigns to enter the employ of Saskatchewan Power Corporation or of the Government in the public service, all contributions paid by him under this Act and standing to his credit in the Liquor Board Superannuation Fund, together with interest as provided in section 45, shall thereupon be transferred to the Power Corporation Superannuation Fund or the general revenue fund, as the case may require, to his credit, and on such resignation this Act shall not apply to him.

R.S.S. 1978, c.L-19, s.29; 1998, c.S-35.2, s.10;
2004, c.10, s.17; 2004, c.W-17.2, s.10.

No right to demand refund

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

R.S.S. 1978, c.L-19, s.30.

SPECIAL PROVISIONS RE EARLY RETIREMENT

Special provisions re early retirement

30.1(1) In this section:

- (a) “**employee**” means a person who on December 31, 1988 is a person described in clause 56(1)(c);
- (b) “**years of service**” means the years of service of an employee with respect to which the employee is eligible for a superannuation allowance pursuant to this Act.

(2) Notwithstanding any other provision of this Act, an employee who has not received a severance payment as a result of job abolition and whose age together with his or her years of service equals 75 or more prior to December 31, 1988 may be retired at his or her option and is, on retirement, entitled:

- (a) to a superannuation allowance calculated in accordance with the other provisions of this Act and *The Superannuation (Supplementary Provisions) Act* without diminution; and

- (b) in addition to the superannuation allowance 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 his or her retirement; and
 - (B) the employee's years of service; and
 - (ii) \$300 per month commencing on the day on which the employee retires and ending on the last day of the month in which he or she attains the age of 65 years or dies, whichever occurs first.
- (3) The option provided pursuant to subsection (2) to an employee may be exercised by the employee no later than December 31, 1988.
- (4) An employee who exercises his or her option pursuant to subsection (2) shall retire on December 31, 1988.
- (5) Payments pursuant to subclause (2)(b)(ii) are a charge on the Liquor Board Superannuation Fund and shall be paid from it.

1989-90, c.11, s.2.

MISCELLANEOUS

War service 1914-1918 deemed employment with board

31(1) Every person who:

- (a) served during the war of 1914-1918 in His Majesty's forces or the forces of any of His Majesty's allies;
- (b) at the time of enlistment, resided in Saskatchewan; and
- (c) became an employee prior to the first day of May, 1925;
- (d) was an employee on that date and has been continuously in the employ of the Liquor Board since that date;

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

- (2) The periods covered by such war service and subsequent continuous employment with the Liquor Board shall be deemed to have been continuous service with the board for the purposes of this Act.
- (3) For the purposes of this section the conclusion of the war shall be deemed to have taken place on the twenty-eighth day of June, 1919, or, in the case of a person who was at that date in hospital under treatment, on the date of discharge from hospital.

R.S.S. 1978, c.L-19, s.31.

War service 1939-1945 deemed employment with board

32(1) Every person male or female, who:

- (a) served during the war of 1939-1945 in His Majesty's active forces, the active forces of the Auxiliary Services, the Merchant Marine of Canada or the active forces of any of His Majesty's allies;
- (b) at the time of enlistment resided in Saskatchewan;
- (c) became an employee within twelve months after the date:
 - (i) of his or her honourable discharge from His Majesty's forces or the forces of any of His Majesty's allies; or
 - (ii) of his or her discharge from hospitalization rendered necessary as a result of such war service and following immediately after his or her honourable discharge from His Majesty's forces or the forces of any of His Majesty's allies; or
 - (iii) of his or her completion of education or vocational training provided by the Government of Canada on account of such war service;
- (d) remains in the employ of the Liquor Board for a continuous period of at least one year; and
- (e) has been an employee of the board continuously to the date of his or her retirement;

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

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

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

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

R.S.S. 1978, c.L-19, s.32.

War service 1939-1945 may be counted

33(1) Every person who:

- (a) served during the war of 1939-1945 in:
 - (i) Her Majesty's active forces;
 - (ii) the active forces of the Auxiliary Services;
 - (iii) The Merchant Marine of Canada; or
 - (iv) the active forces of any of Her Majesty's allies; and
- (b) at the time of enlistment resided in Canada;

may by notice in writing to the commission elect to have his period of war service or any part thereof counted as service for the purposes of this Act.

LIQUOR BOARD SUPERANNUATION

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

- (a) within one year after the person becomes a permanent employee; or
- (b) on or before the first day of May, 1970;

whichever is the later.

(3) Where an employee elects in respect of a period of war service mentioned in subsection (1):

- (a) the employee shall, for the purposes of this Act be deemed to have been in receipt of salary during the period of war service at a rate equal to the rate of salary payable to him immediately after he became an employee;
- (b) the employee is entitled to include the period of war service as service under this Act if he pays to the commission a percentage of the total salary deemed pursuant to clause (a) to have been paid to him during such period of war service, without interest, that percentage to be double the percentage that he is, according to his age, required to contribute in respect of service immediately after he became an employee.

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

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

R.S.S. 1978, c.L-19, s.33; 1988-89, c.55, s.18.

Certain previous employment with board to be computed

34(1) Notwithstanding anything hereinbefore contained and subject to the following subsections, if a person who at any time ceased to be an employee has again become or again becomes an employee, the period or periods of his previous employment with the Liquor Board shall be taken into account in computing any allowance or payment to be made to him or his widow or children or any other person under this Act.

(2) If an employee on leaving the employment of the Liquor Board received a retiring gratuity or honorarium from the board or a refund of contributions pursuant to section 29, that employee shall not be entitled to the benefit of subsection (1) until he repays the contributions and interest so refunded, with interest thereon at five per cent per annum from the date on which he again became or becomes an employee, and also repays any gratuity or honorarium so received by him.

(3) If an employee had made no contributions under this Act prior to the date on which he ceased to be an employee, he shall not be entitled to the benefit of subsection (1) until he has made contributions of four per cent of the salary received by him in respect of his previous service after the thirtieth day of April, 1927, and prior to the first day of August, 1951, and contributions in accordance with this Act in respect of his previous service after the thirty-first day of July, 1951, together with interest thereon at five per cent per annum from the date on which he again became or becomes an employee.

(4) Repayments under subsection (2) and payments under subsection (3) may be made by instalments in such amounts and at such times as the commission may direct.

(5) Subsection (1) does not apply to an employee whose previous service did not cover a continuous period of one year or more.

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

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

and in such case subsection (5) shall not apply.

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

(8) Notwithstanding anything in this Act an employee shall be deemed to have been continuously employed though his service was discontinued for a period not exceeding two years due to the closing of a store established under *The Alcohol and Gaming Regulation Act, 1997* or due to his services being no longer required but such continuous employment shall include only the periods during which he was actually employed and with respect to which he has made or makes the payments required by subsections (2) and (3).

R.S.S. 1978, c.L-19, s.34; 1993, c.45, s.49; 2003, c.15, s.19.

Certain employment deemed employment with board

35(1) Notwithstanding anything hereinbefore contained and subject to the provisions of the following subsections, a person who has heretofore been or is hereafter employed in a department, branch or bureau or by a board, commission or any other body under the Government of Saskatchewan shall, if he has become or becomes an employee within the meaning of this Act, be deemed to have been such an employee during the period of his employment with that department, branch, bureau, board, commission or other body, and during any period of employment deemed to be employment with such a body under the superannuation Act applicable to that person while employed with that body.

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

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

(4) Repayments under subsection (2) and payments under subsection (3) may be made by instalments in such amounts and at such times as the commission may direct.

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

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

(7) With respect to a person mentioned in subsection (1) who, after the thirty-first day of July, 1951, becomes an employee within the meaning of this Act, subsection (5) shall be read and construed as if the words "one year" were substituted for the words "three years".

(8) Subsections (5) and (7) do not apply and shall be deemed never to have applied with respect to a person whose employment in a department, branch or bureau or by a board, commission or other body mentioned in subsection (1) was continuous with employment within the meaning of this Act:

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

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

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

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

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

R.S.S. 1978, c.L-19, s.35; 2004, c.10, s.17.

Certain persons over forty-five years on entering service not eligible for superannuation

36 No person who enters continuous employment with the Liquor Board after the thirty-first day of July, 1951, and who is over the age of forty-five years when he enters that employment shall be eligible for superannuation nor shall such person make contributions under section 10.

R.S.S. 1978, c.L-19, s.36.

Contribution by and payment to persons not eligible for superannuation

37(1) Subject to subsection (8), every employee referred to in section 36 who is under the age of sixty-five years and every other employee under the age of sixty-five years who is ineligible for superannuation and who was not an employee on the first day of January, 1945, shall, until he attains that age but not thereafter, by reservation from his salary, contribute five per cent of his salary to the superannuation fund.

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

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

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

(5) Where the service of an employee to whom subsection (1) applies is terminated by his death or retirement after he attains the age of sixty-five years, the lump sum that would have been payable under subsection (3) had he retired on attaining the age of sixty-five years, together with the contributions made by him after he attained that age, but prior to the twenty-sixth day of March, 1959, and interest on such contributions shall be paid to him or, in case of his death, to his personal representative or nominee, or to a member of his family, as the commission may direct.

(6) Interest shall be calculated in accordance with section 45.

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

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

R.S.S. 1978, c.L-19, s.37.

Deposit of contributions in bank

38 All contributions shall be deposited in a chartered bank or banks to the credit of an account to be known as the Liquor Board Superannuation Fund.

R.S.S. 1978, c.L-19, s.38.

Allowances, etc., a charge on superannuation fund

39 All superannuation allowances, lump sum payments and refunds, together with any accruals of interest thereon, shall be a charge on the superannuation fund and shall be paid therefrom; provided that, if there are insufficient moneys in the fund for such purposes, any deficiencies shall be met by payments from the revenues of the Liquor Board and shall be a charge thereon.

R.S.S. 1978, c.L-19, s.39.

Reserve fund

40 The Liquor Board may at any time, with the consent of the Treasury Board, set up and provide, in such manner as it sees fit, by reserve or otherwise, such funds as may be necessary to meet the allowances payable or to become payable under this Act.

R.S.S. 1978, c.L-19, s.40.

Payments made on resolution of commission

41(1) The payment of any benefit under this Act shall be made upon a resolution of the commission directing the issue of a cheque on the Liquor Board Superannuation Fund for the amount named in the requisition. The direction shall be final and conclusive.

(2) Cheques on the fund shall be signed by such person or persons as may be designated by the commission.

R.S.S. 1978, c.L-19, s.41.

Investments

42(1) Subject to the approval of the Minister of Finance, the commission may from time to time invest any part of the moneys standing to the credit of the superannuation fund in securities which are authorized for investment of moneys pursuant to *The Pension Benefits Act, 1992*.

(1.1) The Minister of Finance may impose any terms and conditions that he considers appropriate on an approval pursuant to subsection (1).

(2) The commission may dispose of any securities in which any part of the superannuation fund has been invested under subsection (1) in such manner and on such terms as the commission deems expedient.

R.S.S. 1978, c.L-19, s.42; 1983, c.29, s.20;
1988-89, c.42, s.58; 1988-89, c.44, s.5; 1992,
c.P-6.001, s.75.

Allowance paid in monthly instalments

43 The superannuation allowance payable to a retired employee or to his widow or children shall be payable in monthly instalments.

R.S.S. 1978, c.L-19, s.43.

Audit

44 The Provincial Auditor shall conduct a continuous audit of the superannuation fund.

R.S.S. 1978, c.L-19, s.44.

Interest

45 Interest payable to an employee by the commission pursuant to this Act shall be calculated:

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

(b) at the rate of four per cent per annum, compounded annually, in respect of any period after the thirtieth day of April, 1972.

R.S.S. 1978, c.L-19, s.45.

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

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

R.S.S. 1978, c.L-19, s.46.

Medical certificate

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

R.S.S. 1978, c.L-19, s.47.

Allowances, etc., unattachable and unassignable

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

R.S.S. 1978, c.L-19, s.48.

Transfer of certain amounts to other plans

49(1) Notwithstanding section 48:

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

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

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

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

R.S.S. 1978, c.L-19, s.49.

Application of Act

50 Where a question arises as to the application of this Act to any employee, it shall be determined by the commission.

R.S.S. 1978, c.L-19, s.50.

Power of dismissal not impaired

51 Nothing in this Act impairs or affects the right of the Liquor Board to remove or dismiss an employee.

R.S.S. 1978, c.L-19, s.51.

Regulations

52 The commission may, with the approval of the Lieutenant Governor in Council, make regulations not inconsistent with this Act for the purpose of carrying out the provisions of this Act according to their true intent and such regulations shall have the same force and effect as if incorporated herein.

R.S.S. 1978, c.L-19, s.52.

53 Repealed. 1993, c.45, s.49.

Annual report

54(1) The commission shall, each year, transmit to the minister a report showing:

- (a) the names of all employees who have retired or who have died during the last calendar year;
- (b) the nature of their employment;
- (c) the amount of salary payable to each at the time of retirement or death;
- (d) the age of each at retirement or death;
- (e) the cause of retirement in the case of anyone retiring before attaining the age of retirement;
- (f) the amount of superannuation or other allowance granted in each case;
- (g) its receipts and disbursements and balance sheet for the last calendar year;
- (h) with respect to any investments made under section 42, a statement of all securities in which moneys of the superannuation fund have been invested, a statement of such securities that have been so acquired during the last calendar year and a statement of all dispositions of such securities during that period.

(2) The minister shall, in accordance with section 13 of *The Executive Government Administration Act*, lay before the Legislative Assembly each report and statement received by him under subsection (1).

R.S.S. 1978, c.L-19, s.54; 1993, c.45, s.49; 2014, c.E-13.1, s.62.

Workers' Compensation Act, 2013

55(1) Where an employee is entitled to an allowance under this Act and also to a sum of money as compensation under *The Workers' Compensation Act, 2013* payable in a lump sum or by instalments, the allowance payable under this Act may be reduced by such an amount as the commission may by regulation prescribe but not exceeding the amount of such compensation.

(2) Where the widow or child of an employee is entitled to an allowance under this Act and also to compensation under *The Workers' Compensation Act, 2013* with respect to the death of the employee payable in a lump sum or by instalments, the allowance payable under this Act may be reduced by such an amount as the commission may by regulation prescribe but not exceeding the amount of such compensation.

R.S.S. 1978, c.L-19, s.55; 1988-89, c.55, s.18;
2013, c.W-17.11, s.189.

56 Repealed. 1993, c.45, s.49.

Payments by instalments to commission

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

R.S.S. 1978, c.L-19, s.57.

