



PLEASE NOTE

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CHAPTER C-9
CIVIL SERVICE SUPERANNUATION ACT
MATERNITY, PARENTAL AND ADOPTION LEAVE
REGULATIONS

Pursuant to section 28 of the *Civil Service Superannuation Act* R.S.P.E.I. 1988, Cap. C-9, Council made the following regulations:

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| 1. In these regulations | Definitions |
| <ul style="list-style-type: none"> (a) “early election” means <ul style="list-style-type: none"> (i) for leave ending on or after the effective date, election within 180 days of the date of return to work, (ii) for leave ending between January 21, 1999 and the day before the effective date, election within 180 days of the effective date; (b) “deferred election” means election made more than 180 days from the date of return to work; (c) “effective date” means the date on which these regulations come into effect; (d) “employed full-time” means guaranteed employment of 1950 hours per year or guaranteed employment of 2080 hours per year; (e) “leave”, for the purposes of these regulations, means maternity, parental or adoption leave. (EC411/01) | <ul style="list-style-type: none"> early election deferred election effective date employed full-time leave |
| 2. (1) Subject to these regulations, a member may elect in writing to purchase the period of leave for the purposes of the calculation of pensionable service, after returning to work. | Purchase leave for pension purposes |
| <ul style="list-style-type: none"> (2) Subsection (1) does not apply if the period of leave is already included as pensionable service used to calculate the pension under the Act or under any other pension plan. | Exception |
| <ul style="list-style-type: none"> (3) Where the member was not employed full-time on the date on which the leave commenced, the member may purchase only that portion of the leave based on the member’s guaranteed hours immediately prior to the leave. | Based on guaranteed hours |
| <ul style="list-style-type: none"> (4) An election shall be made by a member while the member is still a contributor to the Fund. (EC411/01) | Election available to contributor |

Cost	<p>3. The cost to the member of purchasing all or a portion of the service attributable to the leave taken by the member shall be</p> <p>(a) if an early election is made, an amount equal to one year or a fraction of a year of the service being purchased, multiplied by the amount of contributions the member would be required to make in a year under section 7 of the Act, based on the member's annualized full-time equivalent earnings rate at the time the member made the election; or</p> <p>(b) if a deferred election is made, an amount equal to the full actuarial cost to the Fund of the purchased service. (EC411/01)</p>
Lump sum or instalments	<p>4. (1) Subject to subsection 5(1), the amount payable by a member pursuant to section 3 may be paid in a lump sum or in instalments over a period not exceeding twice the total period of service being purchased.</p>
Early election	<p>(2) Where a member has chosen the early election option, the member shall commence payments or pay the lump sum payment not later than 90 days from the date of early election.</p>
Deferred election	<p>(3) Where a member has chosen the deferred election, the member shall commence payments or pay the lump sum payment not later than 90 days from the date of deferred election.</p>
Interest	<p>(4) Interest shall be charged on instalment payments at the discount rate set out in the most current actuarial valuation of the Fund. (EC411/01)</p>
Terminates employment	<p>5. (1) Where a member terminates employment prior to completing full payment for the purchase of the service, the full remaining balance of the cost of the service becomes payable within 14 days of the termination of employment.</p>
<i>Pro rata</i> adjustment	<p>(2) Where the balance is not paid pursuant to subsection (1), the amount of service respecting the leave, to be included in calculating pension entitlement, shall be adjusted <i>pro rata</i> to reflect the portion of the full cost of the service actually paid by the member. (EC411/01)</p>
<i>Income Tax Act</i> requirements	<p>6. (1) Where required under the <i>Income Tax Act</i> (Canada), a past service pension adjustment shall be filed by the Minister with the appropriate government authorities for their approval or certification.</p>
Compliance with subsection (1)	<p>(2) Notwithstanding any other provision of these regulations, no benefits shall be paid with respect to service purchased under these regulations prior to compliance with subsection (1). (EC411/01)</p>
Limits	<p>7. The length of the period of leave that may be purchased under these regulations is subject to the overall limits imposed by the <i>Income Tax Act</i></p>

(Canada) and regulations on the crediting of service in a registered pension plan. (EC411/01)