

The Teachers Superannuation and Disability Benefits Act

being

Chapter T-9.1 of the *Statutes of Saskatchewan, 1994* (effective June 2, 1994) as amended by the *Statutes of Saskatchewan, 1996, c 54; 1998, c P-42.1 and c 39; 2001, c 33, c 45, c 50 and c 51; 2003, c 12; 2008, c 16 and c 25; 2011, c 19; 2014, c E-13.1 and c S-32.21; 2015, c R-15.1 and c 21; 2016, c 6; 2019, c 25; 2020, c 3; 2023, c 24; 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 T-9.1

An Act respecting the Superannuation of Teachers and Disability Benefits for Teachers

PART I

Preliminary Matters

SHORT TITLE AND INTERPRETATION

Short title

1 This Act may be cited as *The Teachers Superannuation and Disability Benefits Act*.

Interpretation

2(1) In this Act:

- (a) **“allowance”** means an annual sum of money granted pursuant to this Act or a former Act and paid out of the Teachers’ Superannuation Fund;
- (b) **“board”** means an employer mentioned in subclauses (l)(i) to (v), except where otherwise provided;
- (c) **“commission”** means the Teachers’ Superannuation Commission continued pursuant to section 4;
- (d) **“commuted value”** means:
 - (i) the value of an allowance or other payment pursuant to Part II, or an entitlement to an allowance or other payment pursuant to Part II, as of a particular 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 any prescribed conditions; or
 - (ii) the moneys that represent the value described in subclause (i);
- (e) **“consumer price index”** means the consumer price index for Canada as published by Statistics Canada pursuant to the authority of the *Statistics Act* (Canada);
- (f) **“contributory service”** means service, expressed in years or fractions of a year, that is provided by a member to an employer with respect to which contributions have been made and calculated in accordance with section 14, and includes:
 - (i) the member’s income continuance plan service, if any; and
 - (ii) any period during which the member was in receipt of disability benefits pursuant to Part III, other than the period included as income continuance plan service pursuant to subclause (i);

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- (g) “**credited interest**” means an amount of interest calculated in accordance with subsection 11(8) with respect to a contribution made by or on behalf of a member pursuant to subsection 11(1);
- (h) “**daily salary rate**” means the annual rate of salary of a member divided by the number of days determined pursuant to section 163 of *The Education Act, 1995* as the number of school days in the school year that corresponds to the fiscal year;
- (i) “**dependant**” means:
- (i) a child of a member or of the spouse of a member who is dependent on the member for support at the time of the member’s death and who:
 - (A) is under the age of 18 years;
 - (B) is 18 years of age or older and, by reason of mental or physical infirmity, is incapable of engaging in any reasonable occupation; or
 - (C) is under the age of 25 years, is attending an educational institution approved by the commission on a full-time basis and is not a dependant of any person other than the member or the spouse of the member; or
 - (ii) a parent of a member who is dependent on the member for support at the time of the member’s death and who is a dependant of the member for the purposes of the *Income Tax Act* (Canada);
- (j) “**disability benefit**” means an annual sum of money granted pursuant to Part III;
- (k) “**eligibility service**” means:
- (i) contributory service, excluding service provided in any month in which:
 - (A) the member provides service under a contract of employment that requires the member to provide service for only a portion of the month; or
 - (B) the contract of a member with a board is terminated before the end of the month; and
 - (ii) with respect to each month excluded by subclause (i), one-tenth of a year;
- and includes service counted as eligibility service pursuant to section 16 or 17;
- (l) “**employer**” means:
- (i) a board of education as defined in *The Education Act, 1995*;
 - (ii) the conseil scolaire as defined in *The Education Act, 1995*;
 - (ii.1) the SDLC as defined in *The Education Act, 1995*;
 - (iii) a board as defined in *The Regional Colleges Act*;
 - (iv) the governing authority of an educational body to which a grant has been made pursuant to *The Education Act, 1995* in connection with the employment of one or more members as teachers;

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- (v) the Saskatchewan Polytechnic continued pursuant to *The Saskatchewan Polytechnic Act*;
 - (vi) the Saskatchewan Teachers' Federation;
 - (vii) The Saskatchewan School Trustees' Association; or
 - (viii) any prescribed educational body or board that makes matching contributions to the Teachers' Superannuation Fund;
- (m) “**fiscal year**” means a year commencing on July 1 in any year and ending on June 30 in the following year;
- (n) “**former Act**” means *The Teachers' Superannuation Act*, and includes all other former Acts respecting the superannuation of teachers;
- (o) “**income continuance plan service**” means the periods of absence from teaching with respect to which payments are made to a member from the income continuance plan entered into on behalf of the member by the Saskatchewan Teachers' Federation;
- (p) “**member**” means a person who has or is entitled to have contributory service credited to him or her pursuant to this Act or a former Act, and includes a person who is receiving an allowance pursuant to this Act or a former Act;
- (q) “**minister**” means the member of the Executive Council to whom for the time being the administration of this Act is assigned;
- (r) “**prescribed**” means prescribed in the regulations;
- (s) “**salary**” means the regular remuneration paid to a member by an employer with respect to service provided by the member that is determined by the commission to be salary for the purposes of this Act;
- (t) “**school day**” means a period of not less than five hours in a day in which the services of a teacher are provided to an employer;
- (u) “**service**” means teaching or the supervision of teaching that is determined by the commission to be service for the purposes of this Act;
- (v) “**spouse**” means:
- (i) a person who is married to a member; or
 - (ii) if a member is not married, a person with whom the member is cohabiting as spouses at the relevant time and who has been cohabiting continuously with the member as the member's spouse for at least 12 consecutive months immediately before the relevant time;
- (w) “**teacher**” means a person who holds a valid teacher's certificate and who provides the services of a teacher to an employer;
- (w.1) “**teacher's certificate**” means a teacher's certificate issued pursuant to *The Registered Teachers Act*, *The Education Act, 1995*, or a predecessor of *The Education Act, 1995*;
- (x) “**year's basic exemption**” means a Year's Basic Exemption within the meaning of the *Canada Pension Plan*;
- (y) “**year's maximum pensionable earnings**” means a Year's Maximum Pensionable Earnings within the meaning of the *Canada Pension Plan*.

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(2) Except as otherwise provided in this Act or the regulations, words, phrases and proper names used in this Act have the same meaning as they have in *The Education Act, 1995*.

1994, cT-9.1, s 2; 1998, c 39, s 3 and s 18; 2001, c 45, s 3 and c 50, s 19; 2003, c 12, s 3; 2014, cS-32.21, s 38; 2015, cR-15.1, s 63; 2023, c24, s 7.

PURPOSES

Primary purposes

3(1) The primary purposes of this Act are:

- (a) to provide lifetime retirement and related benefits to teachers; and
- (b) to provide for the responsibility of the Government of Saskatchewan, in accordance with subsection 9(4), for ensuring that there are sufficient amounts in the Teachers' Superannuation Fund to pay all allowances and other amounts out of the Teachers' Superannuation Fund as they become due and payable.

(2) The commission shall administer Part II as a pension plan, and shall cause it to be registered and to maintain its registration as a pension plan pursuant to the *Income Tax Act* (Canada).

1994, cT-9.1, s 3.

ADMINISTRATION

Commission

4(1) The Teachers' Superannuation Commission is continued.

(2) The commission is responsible to the minister and shall administer this Act.

(3) The commission consists of seven persons appointed by the Lieutenant Governor in Council, including:

- (a) three persons nominated by the executive committee of the Saskatchewan Teachers' Federation; and
- (b) the person appointed as chairperson in accordance with section 5.

(4) Each member of the commission:

- (a) holds office for a term of five years and until a successor is appointed; and
- (b) is eligible for reappointment.

1994, cT-9.1, s 4.

Chairperson and vice-chairperson

5(1) The Lieutenant Governor in Council shall appoint as chairperson of the commission a person nominated by the members of the commission.

(2) Where the members of the commission do not agree on a nominee, the Lieutenant Governor in Council shall appoint as chairperson a person who is nominated by the chairperson of The Educational Relations Board continued pursuant to section 241 of *The Education Act, 1995*.

(3) The chairperson holds office for the period during which he or she is a member of the commission.

(4) The members of the commission shall elect one of their number to be vice-chairperson to act in the place of the chairperson during the chairperson's absence.

1994, c T-9.1, s 5; 1998, c 39, s 4.

Quorum

6 Four members of the commission constitute a quorum.

1994, c T-9.1, s 6.

Staff

7(1) The commission shall employ an executive director and may employ any other staff that are required for the administration of this Act.

(2) *The Public Service Act, 1998, The Public Service Superannuation Act and The Superannuation (Supplementary Provisions) Act* apply to the staff of the commission.

1994, c T-9.1, s 7; 1998, c P-42.1, s 42.

Expenses of administration

8(1) The Lieutenant Governor in Council shall determine the remuneration and reimbursement of expenses to be paid to members of the commission for their services.

(2) The expenses incurred in the administration of this Act, including the remuneration of members of the commission and the salaries of the commission's staff, shall be paid out of moneys appropriated by the Legislature for the purpose.

(3) Any payment required for any of the purposes of this Act or for any expense incurred in its administration shall be made by requisition in writing, signed by the chairperson or the executive director, directing the issue of a cheque by the Minister of Finance for the amount set out in the requisition.

(4) The direction mentioned in subsection (3) is full authority for the Minister of Finance to issue the cheque.

1994, c T-9.1, s 8.

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PART II
Superannuation of Teachers
TEACHERS' SUPERANNUATION FUND

Fund

9(1) The credited contribution for a member is the amount CC calculated in accordance with the following formula:

$$CC = (A + B + C) - R$$

where:

A is the amount of the contributions made pursuant to this Act or any former Act by or on behalf of a member who has not died and who is not in receipt of an allowance;

B is the amount of the contributions made pursuant to this Act or any former Act by an employer or by the Minister of Finance with respect to the contributions described as the amount A;

C is the amount of interest with respect to the amounts A and B calculated in accordance with the rates set out in subsection 11(8); and

R is the amount of refunds or transfers made pursuant to this Act or a former Act with respect to a member.

(2) The Teachers' Superannuation Fund is continued, consisting of property that is the total of:

- (a) all credited contributions;
- (b) any revenue accruing from the investment of the Teachers' Superannuation Fund that is not included in the calculation of credited contributions;
- (c) the payments made by the Minister of Finance pursuant to subsection (4); and
- (d) any other amount that:
 - (i) was in the Teachers' Superannuation Fund on March 31, 1993; and
 - (ii) may, from time to time, be paid into or credited to the Teachers' Superannuation Fund.

(3) The following amounts, but no other amounts, shall be paid out of the Teachers' Superannuation Fund:

- (a) allowances, including allowances provided pursuant to a former Act;
- (b) transfers or refunds permitted by this Part or the regulations;
- (c) the actual cost incurred in managing the Teachers' Superannuation Fund, other than any cost paid in accordance with section 8;
- (d) the amount calculated in subsection (5).

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(4) In each fiscal year, the Minister of Finance shall pay into the Teachers' Superannuation Fund the amount, if any, by which the allowances, transfers and refunds that are paid out of the Teachers' Superannuation Fund in that fiscal year exceed the credited contributions of members with respect to whom in that fiscal year:

- (a) an allowance commences; or
- (b) a refund or transfer is made.

(5) On June 30 in 1994 and in each subsequent year, there shall be paid out of the Teachers' Superannuation Fund to the general revenue fund an amount P calculated in accordance with the following formula:

$$P = \frac{1}{Y} \times (F - A)$$

where:

Y is the number of years in the period commencing with the year in which the payment is to be made and ending with the year 2030;

F is the amount of moneys in the Teachers' Superannuation Fund; and

A is the total of all credited contributions.

1994, c T-9.1, s 9; 1998, c 39, s 5.

Investments

10(1) The Minister of Finance shall:

- (a) hold all moneys in the Teachers' Superannuation Fund in trust;
- (b) cause the moneys to be invested in accordance with the requirements for the investment of pension funds pursuant to *The Pension Benefits Act, 1992* and the *Income Tax Act* (Canada); and
- (c) exercise the judgment and care that a person of prudence, discretion and intelligence would exercise as a trustee of the property of others.

(2) The Minister of Finance may dispose of any securities in which any part of the Teachers' Superannuation Fund has been invested pursuant to subsection (1) in any manner and on any terms that the Minister of Finance considers expedient.

(3) For the purposes of managing, investing or disposing of all or any part of the assets of the Teachers' Superannuation Fund, the Minister of Finance may:

- (a) enter into any agreement, including, without limiting the generality of the foregoing, a unanimous shareholder agreement;
- (b) engage the services of or retain any technical, professional or other adviser, specialist or consultant; or
- (c) do any other thing that may be necessary for or incidental to those purposes.

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- (4) At the request of the commission, the Minister of Finance shall:
- (a) make available to the commission any records or other information respecting investment activities of the Teachers' Superannuation Fund; and
 - (b) review with the commission the investment policies and guidelines to be followed by the minister in carrying out the activities mentioned in subsections (1) and (2).
- (5) The Minister of Finance may authorize the commission to exercise any authority conferred by this section and may impose terms and conditions with respect to the exercise of the authority by the commission.
- (6) No action lies or shall be instituted against the commission or any member of the commission where the commission or member of the commission is acting pursuant to the authority given by the Minister of Finance pursuant to subsection (5) for any loss or damage suffered by a person by reason of anything in good faith done, caused, permitted or authorized to be done, attempted to be done or omitted to be done, by any of them, pursuant to or in the exercise or the supposed exercise of any power conferred by the Minister of Finance pursuant to subsection (5) or in the carrying out or supposed carrying out of any duty imposed by this section.

1994, cT-9.1, s 10.

Member contributions and interest

11(1) Subject to subsection (2), every member shall contribute to the Teachers' Superannuation Fund the following amount:

- (a) where the member is required to contribute to the *Canada Pension Plan*, the total of:
 - (i) 7.85% of the amount of the member's salary that is equal to or less than the year's basic exemption;
 - (ii) 6.05% of the amount, if any, of the member's salary that:
 - (A) exceeds the year's basic exemption; and
 - (B) is equal to or less than the year's maximum pensionable earnings; and
 - (iii) 7.85% of the amount, if any, by which the member's salary exceeds the year's maximum pensionable earnings; or
 - (b) in any other case, 7.85% of the member's salary.
- (2) No contributions shall be made with respect to salary earned by a member:
- (a) after the member commences receiving an allowance;
 - (b) after the member has 35 years of contributory service; or
 - (c) with respect to which a benefit cannot be accrued pursuant to the *Income Tax Act* (Canada).

- (3) In each month in a fiscal year from September to June, an employer shall:
 - (a) deduct from the salary of each member employed by it the amount required to be contributed pursuant to subsection (1); and
 - (b) remit the amount to the Teachers' Superannuation Fund.
- (4) Every employer, other than a board, shall remit to the Teachers' Superannuation Fund a matching contribution in a sum equal to the amount required to be contributed pursuant to subsection (1).
- (5) Where an employer fails to remit an amount required to be remitted pursuant to subsection (3) or (4), that amount may be withheld from any grants payable by the Government of Saskatchewan to the employer.
- (6) Contributions shall be calculated on the daily salary rate paid to the member.
- (7) The commission shall:
 - (a) maintain a record of the contributions made by or on behalf of each member; and
 - (b) calculate credited interest with respect to the contributions mentioned in clause (a) and maintain a record of the credited interest.
- (8) Credited interest is calculated with respect to a contribution:
 - (a) for the period ending on June 30, 1976, at the rate of 4% per year, compounded annually;
 - (b) for the period commencing on July 1, 1976 and ending on June 30, 1980, at the rate of 6% per year, compounded annually;
 - (c) for the period commencing on July 1, 1980 and ending on June 30, 1994, at the rate of 7% per year, compounded annually; and
 - (d) on and after July 1, 1994, at an annual rate that is determined by the commission to be the net annual rate of return earned from the investments of the Teachers' Superannuation Fund in a fiscal year, compounded annually;but does not include any amount with respect to the year for which the contribution is made.
- (9) Where a contribution is made with respect to service that is counted as contributory service pursuant to section 17 or 18, credited interest is calculated as if the contribution had been made in the fiscal year that corresponds to the year that is counted as contributory service.
- (10) Where a member has made contributions in a year that exceed, in total, the maximum contributions permitted by the *Income Tax Act* (Canada) with respect to the member for the year, the amount of the excess contributions must be refunded to the member and to the employer in the same proportion as the contributions were made by each of them.

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Payments to the Teachers' Superannuation Fund

12(1) The Minister of Finance shall pay into the Teachers' Superannuation Fund with respect to members who are employed by a board, an amount equal to the amount contributed by members:

- (a) pursuant to section 11;
- (b) pursuant to subsections 18(4), (6), (6.1) and (8); and
- (c) where contributions are made during the term of a sabbatical leave, pursuant to subsection 18(7).

(2) Moneys to be paid into the Teachers' Superannuation Fund pursuant to subsection (1) and subsection 9(4) are a charge on, and payable out of, the general revenue fund.

1994, cT-9.1, s 12; 1998, c39, s 7.

Voluntary Contributions Fund

13(1) The Voluntary Contributions Fund is continued, and consists of:

- (a) amounts that are in the Voluntary Contributions Fund on the day on which this Act comes into force;
- (b) contributions to the Voluntary Contributions Fund; and
- (c) interest and other revenues accruing from the investment of the Voluntary Contributions Fund.

(2) The Minister of Finance shall hold all moneys in the Voluntary Contributions Fund in trust and, with respect to the Voluntary Contributions Fund, may exercise any of the powers that the Minister of Finance may exercise with respect to the Teachers' Superannuation Fund.

(3) A member who is required to make contributions to the Teachers' Superannuation Fund may elect to make voluntary contributions:

- (a) in lump sum amounts; or
- (b) through deductions from the member's salary.

(4) Where a member elects to make a voluntary contribution through a deduction from the member's salary, the employer shall deduct the amount of the contribution from the member's salary and remit the contribution to the Voluntary Contributions Fund.

(5) The commission shall:

- (a) keep the accounts for the voluntary contributions of each member separate and apart from other contributions of the member; and
- (b) provide the member with an annual statement, in any form the commission considers appropriate, of the status of the voluntary contributions.

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(6) Notwithstanding any other provision of this Act, where a member ceases teaching or is eligible to receive an allowance, the member is entitled, on application to the commission, to a refund of all voluntary contributions and any interest earned on those voluntary contributions in one lump sum that is:

- (a) determined as at the time the member submits the application; and
- (b) paid out on or before December 31 of the year in which, pursuant to the *Income Tax Act (Canada)*, the date occurs on which retirement benefits must commence to be paid to the member.

(7) Notwithstanding any other provision of this Act, where a member dies, the commission may pay the voluntary contributions made by the member and any interest earned on those voluntary contributions to any of the following, as determined by the commission:

- (a) a member of the member's family;
- (b) a beneficiary nominated by the member, where the member has informed the commission in writing of the nomination;
- (c) the member's personal representative.

1994, cT-9.1, s 13; 1998, c39, s8; 2008, c 16, s6.

SERVICE

Calculation of contributory service

14(1) Where a member provides service for 190 or more school days in a fiscal year and contributions are made for the full year, the member's contributory service is a full year.

(2) Subject to subsection (3), where a member provides service for less than 190 school days in a fiscal year, the member's contributory service is the fraction of a year in which:

- (a) the numerator is the number of school days in the fiscal year in which service is provided; and
- (b) the denominator is the number of days fixed pursuant to section 163 of *The Education Act, 1995* as the number of school days in the school year that corresponds to the fiscal year.

(3) Where a member's contributory service is calculated and the total includes a fraction of a year, that fraction of a year is counted as one year of contributory service if the fraction of a year is equal to or greater than the fraction in which:

- (a) the numerator is 190; and
- (b) the denominator is the number of days fixed pursuant to section 163 of *The Education Act, 1995* as the number of school days in the school year that corresponds to the fiscal year in which the calculation is made.

1994, cT-9.1, s 14; 1998, c39, s9.

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Maximum amount of service in a fiscal year

15(1) Notwithstanding anything in this Act, no member is entitled to count as eligibility service, income continuance plan service or contributory service more than one year for each fiscal year.

(2) Notwithstanding anything in this Act, after December 31, 1991, no service shall be counted with respect to which benefits cannot be paid pursuant to a pension plan registered pursuant to the *Income Tax Act* (Canada).

1994, cT-9.1, s 15.

Periods of absence counted as eligibility service

16(1) A member may count as eligibility service periods of absence from teaching to assume duties as:

- (a) a member of the House of Commons of Canada or of the Legislative Assembly;
- (b) an elected member of a municipal council in Saskatchewan to whom *The Municipal Employees' Superannuation Act* does not apply; or
- (c) a member of the teaching staff of The University of Saskatchewan or The University of Regina if the member returns to employment as a teacher with an employer.

(2) Contributions made before July 1, 1970 with respect to any period of absence mentioned in subsection (1) are deemed to be voluntary contributions.

1994, cT-9.1, s 16.

SERVICE THAT MAY BE PURCHASED

Eligibility service counted

17(1) Where a member has at least 10 years of eligibility service, the member, on producing any evidence of having provided the service sought to be counted that the commission may require, may count as eligibility service up to seven years of service provided by the member:

- (a) in a school located outside Saskatchewan, where:
 - (i) the right to receive a pension with respect to that service pursuant to another pension plan cannot be transferred to Saskatchewan pursuant to an existing reciprocal agreement; and
 - (ii) the salary with respect to the service was taxable in Canada; or
- (b) in a school located in Saskatchewan for which the Government of Canada is responsible, in whole or in part.

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(2) On producing any evidence of having provided the service that the commission may require, a member may count as eligibility service up to seven years of service in a school that was subject to the provisions of *The School Attendance Act* or to which *The School Grants Act* applied, as those Acts existed before January 1, 1979, but that was not organized pursuant to:

(a) *The School Act*, *The Secondary Education Act* or *The Vocational Education Act*, as those Acts existed before January 1, 1979; or

(b) *The Community Colleges Act*, as that Act existed before January 1, 1988.

(2.1) On producing any evidence of having provided the service that the commission may require, a member may count the following periods of service as eligibility service:

(a) a period of service in an elementary or secondary school operated by the Government of Saskatchewan, but only if that service required that the member hold a valid teacher's certificate;

(b) a period of service while employed with the Saskatchewan Urban Native Teacher Education Program, but only if that service required that the member hold a valid teacher's certificate;

(c) a period of service at the University of Regina or The University of Saskatchewan, but only if that service was provided by a member who:

(i) held a valid teacher's certificate at the time that the service was provided; and

(ii) was not entitled to participate in the respective university pension plan;

(d) a period of employment with the ministry over which the minister responsible for the administration of *The Education Act, 1995* presides or any former ministry of the Government of Saskatchewan that was responsible for elementary and secondary education but only if that service required that the member hold a valid teacher's certificate.

(3) Eligibility service mentioned in subsections (1) to (2.1) may be counted as contributory service if the member pays into the Teachers' Superannuation Fund twice the amount that would have been required to be paid into the Teachers' Superannuation Fund if the service had been provided to an employer in Saskatchewan, together with interest, compounded annually, calculated from July 1 of the year following the year with respect to which the payment is made:

(a) at the rate of 6% per year with respect to the period ending on June 30, 1971;

(b) at the rate of 8% per year with respect to the period commencing on July 1, 1971 and ending on June 30, 1980; and

(c) on and after July 1, 1980, at an annual rate that is determined by the commission to be the annual rate of return earned from the investments of the Teachers' Superannuation Fund in a fiscal year, compounded annually.

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Compassionate leave

17.1(1) In this section, “**compassionate leave**” means a period of absence taken by a member where:

- (a) the leave is taken to care for a family member with a serious illness or disability;
- (b) at the time of the leave, the member is employed as a teacher; and
- (c) the leave is granted by the employer or taken by way of reduction of employment time, resignation or termination of contract.

(2) Any period of compassionate leave of up to one year taken by a member shall be counted as contributory service if both the employer’s contribution and the member’s contribution to the Teachers’ Superannuation Fund are made by or on behalf of the member, calculated on:

- (a) the amount of salary the member would have received if the member had been employed as a teacher for the period of the leave; and
- (b) if the contributions are not made within one year after the expiry of the period of leave, interest calculated in accordance with clause 17(3)(a), (b) or (c), as the case requires.

2008, c 25, s 3.

Purchase of contributory service

18(1) In this section:

- (a) “**interest**” means interest calculated from July 1 of the year following the year with respect to which contributions are made:
 - (i) at the rate of 5% per year with respect to the period ending on June 30, 1971;
 - (ii) at the rate of 8% per year with respect to the period commencing on July 1, 1971 and ending on June 30, 1994;
 - (iii) on and after July 1, 1994, at an annual rate that is determined by the commission to be the annual rate of return earned from the investments of the Teachers’ Superannuation Fund in a fiscal year, compounded annually;
- (b) “**sabbatical leave**” means a leave of absence for a period not exceeding 14 consecutive months granted by a board to a member:
 - (i) who has been regularly employed by the employer for a period of at least 36 months immediately before the leave;
 - (ii) who, during the leave, receives from the employer payment of an amount equal to at least 50% of the member’s annual salary for the preceding year of employment; and

- (iii) who:
 - (A) during the leave, undertakes an activity of an educational nature approved by the employer; or
 - (B) has been certified by a duly qualified medical practitioner as convalescing or as being required to temporarily discontinue teaching by reason of ill health.
- (2) Military duty in the forces of His Majesty or any of His Majesty's allies during the wars of 1914-1918 and 1939-1945 or in any other capacity essential to the successful prosecution of the wars shall be counted as contributory service if contributions are made to the Teachers' Superannuation Fund calculated on the basis of the salary rate determined by the commission, together with interest.
- (3) Service as a study supervisor that is rendered by a member before becoming a teacher and is approved pursuant to *The Education Act, 1995* shall be counted as contributory service if contributions are made to the Teachers' Superannuation Fund in an amount determined by the commission, together with interest.
- (4) Periods of maternity, adoption or parental leave taken in the circumstances set out in subsection (5) by a member employed by a board shall be counted as contributory service if contributions are made to the Teachers' Superannuation Fund calculated on:
 - (a) the amount of salary the member would have received if the member had been employed as a teacher for the period of the leave; and
 - (b) if the contributions are not made within one year after the expiry of the period of leave, interest.
- (5) Subsection (4) applies where:
 - (a) leave is granted by the board or taken by way of reduction of employment time, resignation or termination of the contract with the board; and
 - (b) with respect to any periods of leave taken before February 3, 1998, the total of the periods of leave to be counted pursuant to subsection (4) does not exceed the maximum allowed pursuant to the *Income Tax Regulations, Consolidated Regulations of Canada, 1978*, chapter 945.
- (6) Periods of service rendered at Kelsey Institute of Applied Arts and Sciences, the Saskatchewan Technical Institute or the Wascana Institute of Applied Arts and Sciences shall be counted as contributory service if:
 - (a) during the periods of service, the member:
 - (i) held a valid teacher's certificate; and
 - (ii) was not entitled to participate in the superannuation plan established by *The Public Service Superannuation Act* or the Public Employees (Government Contributory) Superannuation Plan established by *The Superannuation (Supplementary Provisions) Act*; and
 - (b) contributions, calculated on the amount of salary the member would have received if the member had been employed as a teacher for the periods of service, are made to the Teachers' Superannuation Fund, together with interest.

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(6.1) On producing any evidence that the commission may require, any period or periods of time the total of which does not exceed more than one year, during which the member is on a leave of absence that is approved by the member's employer for inclusion in a deferred salary leave plan, may be counted as contributory service if the member makes contributions to the Teachers' Superannuation Fund calculated on the amount of salary the member would have received if the member had been employed as a teacher for the period of the leave, and if a contribution is not made within one year after the expiry of each period of leave, interest on the amount of that contribution.

(7) Subject to subsection (9), sabbatical leave shall be counted as contributory service if contributions are made to the Teachers' Superannuation Fund, calculated on:

- (a) the amount of salary the member would have received if the member had been employed as a teacher for the period of the leave; and
- (b) if the contributions are not made during the term of the leave, interest.

(8) Subject to subsection (9), where a member has taught in Saskatchewan for at least one year and subsequently attends a university or other institution of learning approved by the commission, up to one year of full-time attendance at that institution may be counted as contributory service if contributions are made to the Teachers' Superannuation Fund, calculated on the amount of salary the member would have received if the member had been employed as a teacher for the period of attendance, together with interest.

(9) Where the total of a member's service that may be counted as contributory service pursuant to subsections (7) and (8) exceeds one year, the portion of the total that exceeds one year is reduced by the length of any contributory service of the member that is counted pursuant to subsection (8).

1994, cT-9.1, s 18; 1998, c39, s 10 and s 18; 2003,
c 12 s 5; 2008, c25, s 4; 2015, cR-15.1, s 63.

Accepting other service

18.1(1) Subject to subsection (2), with respect to the purchase of service pursuant to sections 17 and 18, the commission may allow service accrued under another registered pension plan to be purchased as contributory service.

(2) The commission may allow a purchase of service pursuant to subsection (1) only in accordance with the provisions of the *Income Tax Act* (Canada).

1998, c 39, s 11.

AGE AND SERVICE ALLOWANCE

Eligibility for allowance

19(1) Subject to subsections (2) to (4), a member who meets the age and service requirements set out in section 20 and ceases teaching is entitled, effective on the day on which the member meets all of those requirements, to receive an allowance that is calculated in accordance with section 21 and adjusted on an annual basis in accordance with section 22.

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- (2) A member is entitled to receive an allowance payable from July 1 of the year during which the member:
- (a) would meet the age requirements set out in section 20 during the period from July 1 to December 31 of the year;
 - (b) meets the service requirements set out in section 20 before July 1 of that year; and
 - (c) ceases teaching before July 1 of the year.
- (3) In order to receive an allowance, a member must submit a written application to the commission.
- (4) Where any period of service, other than service with respect to which contributions were made when the service was provided, was provided before 1990 and was not service to which another pension plan applied before June 8, 1990, the maximum allowance payable with respect to the service shall not exceed two-thirds of the defined benefit limit provided in the *Income Tax Act* (Canada) for the year in which the allowance commences.

1994, c T-9.1, s 19.

Age and service requirements for allowance

20(1) In this section, “**qualifying service**” means the total of:

- (a) the eligibility service of a member counted pursuant to section 16; and
 - (b) unless the member is entitled to count the service as contributory service, the eligibility service of a member counted pursuant to subsections 17(1) and (2).
- (2) A member is entitled to receive an allowance without reduction at the following ages with the corresponding number of years of eligibility service excluding qualifying service:
- (a) at age 65 with 1 year;
 - (b) at age 60 with 20 years;
 - (c) at any age with 30 years.
- (3) Subject to subsection (4), a member who is not eligible for an allowance pursuant to subsection (2) is eligible for an allowance at the following ages with the corresponding number of years of eligibility service:
- (a) at age 64 with 20 years;
 - (b) at age 63 with 22 years;
 - (c) at age 62 with 23 years;
 - (d) at age 61 with 24 years;
 - (e) at age 60 with 25 years;
 - (f) at age 59 with 26 years;

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- (g) at age 58 with 27 years;
 - (h) at age 57 with 28 years;
 - (i) at age 56 with 29 years;
 - (j) at age 55 with 30 years.
- (4) Subject to subsection (6), where a member who has not attained the age of 60 is eligible for an allowance pursuant to subsection (3), but the service counted for the purpose of determining eligibility for the allowance includes a period of qualifying service, the allowance shall be reduced, where the member commences receiving the allowance:
- (a) at age 55, by 11.9%;
 - (b) at age 56, by 9.8%;
 - (c) at age 57, by 7.5%;
 - (d) at age 58, by 5.2%; and
 - (e) at age 59, by 2.7%.
- (5) Subject to subsection (6), a member who is 55 years of age with 20 years of eligibility service excluding qualifying service is eligible for an allowance reduced by 0.625% where the allowance commences on or before December 31, 1992, and by 0.250% where the allowance commences on or after January 1, 1993, for the lesser of:
- (a) each month or fraction of a month that the age of the member is under 60 years of age; or
 - (b) each month or fraction of a month that the total of the member's age and years of eligibility service is less than 85.
- (6) Where subsections (4) and (5) would otherwise both apply to a member, the member is entitled to an allowance that is reduced in accordance with the subsection that provides for the smaller reduction.

1994, cT-9.1, s20; 2003, c12, s6.

Calculation of an allowance

21(1) In this section, “**average yearly salary**” means:

- (a) where a member has five years or more of eligibility service, one-fifth of the maximum total salary paid to the member over any periods of eligibility service that total five years; or
- (b) where a member has less than five years of eligibility service, the total salary paid to the member divided by the number of years of eligibility service with respect to which the salary was paid.

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(2) For the purposes of determining a member's maximum total salary or total salary, a member is deemed to have been paid for an entire month at the daily salary rate where:

- (a) the member provides service for only a portion of the month pursuant to a contract of employment that requires the member to provide service for only a portion of the month to a board in a school year; or
- (b) the member provides service to a board in the month in which the member's contract of employment terminates before the end of the month.

(3) Subject to subsections (4) to (11), the amount of the allowance to which a member who is eligible is entitled is the amount A calculated in accordance with the following formula:

$$A = 2\% \times Y \times AYS$$

where:

Y is the total of the member's contributory service and income continuance plan service, expressed in years and fractions of years; and

AYS is the member's average yearly salary.

(4) The maximum number of years that may be used in the calculation of an allowance is 35.

(5) Subject to subsection (6), an allowance shall be reduced, commencing on the first day of the month after the month during which the member attains the age of 65 years by the amount R calculated in accordance with the following formula:

$$R = 0.7\% \times Y \times S$$

where:

Y is the number of years of service after December 31, 1965 with respect to which the member contributed to both the *Canada Pension Plan* and the Teachers' Superannuation Fund; and

S is the lesser of:

- (a) the member's average yearly salary; and
- (b) where the entitlement of the member to an allowance:
 - (i) arose on or before December 31, 1991, the average of the yearly maximum pensionable earnings pursuant to the *Canada Pension Plan* with respect to the actual periods of service of the member as at the end of the month immediately preceding the month in which the member ceased teaching; or
 - (ii) arises on or after January 1, 1992, the average of the yearly maximum pensionable earnings with respect to the periods of actual service of the member in each of the last five years in which periods of service were provided by the member.

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- (6) Where the total of a member's allowance and the member's benefits pursuant to the *Canada Pension Plan* is less than the amount of the allowance before reduction pursuant to subsection (5), the amount of the reduced allowance shall be increased by the amount by which the allowance before reduction exceeds the total of the allowance and benefits.
- (7) Where a member who is receiving a disability benefit attains the age of 65 years or elects to commence receiving an allowance, the member is entitled to receive an allowance equal to the greater of:
- (a) the allowance calculated pursuant to this section; and
 - (b) the amount of the disability benefit that the member was receiving before the date of retirement, recalculated to include the member's years of income continuance plan service during which a disability benefit, or a disability allowance pursuant to a former Act, was paid to the member.
- (8) The minimum allowance to which a member is entitled is not less than:
- (a) \$96 for each year of contributory service, where the allowance commences on or before June 30, 1993; and
 - (b) \$192 for each year of contributory service, where the allowance commences on or after July 1, 1993.
- (9) If the amount of an allowance does not exceed the maximum amount determined pursuant to clause 39(1)(b) of *The Pension Benefits Act, 1992*, the commission may, at its option, pay to the member an amount equal to the commuted value of the allowance in lieu of the allowance.
- (10) **Repealed.** 2001, c 45, s 4.
- (10.1) **Repealed.** 2001, c 45, s 4.

1994, cT-9.1, s 21; 1998, c 39, s 12; 2001, c 45, s 4;
2008, c 25, s 5.

Escalator

22(1) On January 1 in each year, each allowance shall be increased by the amount I calculated in accordance with the following formula:

$$I = \left[\left(A \times \frac{CPI_1}{CPI_2} \right) - A \right] \times 80\%$$

where:

A is the amount of the allowance before the increase;

CPI₁ is the average consumer price index for the 12 months ending on October 31 of the immediately preceding year;

CPI₂ is the average consumer price index for the 12 months ending on October 31 one year earlier; and

$\frac{CPI_1}{CPI_2}$ is greater than one.

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(2) On and after January 1, 1993, where an allowance commences in a year and is paid for a portion of that year, the amount of the increase provided for in subsection (1) is to be calculated using the proportion of the increase in the consumer price index that the portion of the year during which the allowance is paid bears to the entire year.

1994, cT-9.1, s22.

Old Age Security adjustment

23 At the option of the member, an allowance may be adjusted, in accordance with the prescribed tables, to provide for a larger amount until the day on which the member becomes eligible for an allowance pursuant to the *Old Age Security Act* (Canada) and to provide for a smaller amount after that day.

1994, cT-9.1, s23.

SURVIVOR BENEFITS

Entitlement to allowance or refund

24(1) In this section, “**member’s allowance**” means:

- (a) where a member dies before receiving an allowance and has eight or more years of eligibility service, the allowance to which the member would have been entitled pursuant to section 19 if the member had been entitled to receive an allowance on the date of death;
 - (b) where a member dies before receiving an allowance and has less than eight years of eligibility service, an allowance commencing on the day on which the member would have been entitled to receive an allowance in accordance with section 19; and
 - (c) where the member dies while receiving an allowance, that allowance.
- (2) Subject to subsection (12), the surviving spouse or dependants of a member who dies before commencing to receive an allowance may elect to receive a refund of contributions and credited interest.
- (3) Where a member dies leaving a spouse, an allowance equal to 60% of the member’s allowance shall be paid to the spouse for life.
- (4) Subject to subsection (5), where a member dies leaving a spouse and one or more dependants who are children, an allowance equal to 10% of the member’s allowance shall be paid with respect to each child while the child is a dependant, in addition to the allowance payable to the spouse pursuant to subsection (3).
- (5) The total amount payable with respect to the children pursuant to subsection (4) must not exceed 25% of the member’s allowance and must be divided equally among them.

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- (6) Where a member dies leaving no spouse, or where the spouse, having survived the member, dies:
- (a) an allowance equal to the allowance that was or would have been payable to the spouse shall be paid with respect to a dependant who is a child; or
 - (b) if there is more than one dependant who is a child, the allowance mentioned in clause (a) together with an additional allowance equal to 10% of the member's allowance for each additional dependant who is a child to a maximum of 25% of the member's allowance shall be divided equally among the dependent children and paid with respect to each child as long as the child is a dependant.
- (7) Where a member dies leaving no spouse or dependants who are children, an allowance equal to 60% of the member's allowance shall be paid to a dependant who is a parent.
- (8) Where there are two dependants who are parents:
- (a) the allowance mentioned in subsection (7) shall be paid:
 - (i) to one of the parents or divided between them, as the commission may direct; and
 - (ii) where the allowance is divided between the parents, in the proportions determined by the commission;
 - (b) on the death of a parent who is receiving an allowance mentioned in subsection (7), the allowance shall be continued and paid to the surviving dependant who is a parent.
- (9) Where a member dies leaving no spouse or dependants, a refund of contributions in an amount calculated in accordance with subsection (10) or (11) shall be paid to one or more beneficiaries nominated by the member or, if no beneficiary has been nominated, to the member's personal representative.
- (10) Where a member dies before commencing to receive an allowance, the amount that is payable pursuant to subsection (9) is equal to the member's contributions and credited interest.
- (10.1) Where a member would have been entitled to receive an allowance pursuant to clause 20(2)(a) if the member had not died before July 1, 1990, the surviving spouse of that member is entitled to receive an amount equal to the member's contributions and credited interest.
- (11) Where a member dies after commencing to receive an allowance or a disability benefit, the amount that is payable pursuant to subsection (9) is the amount, if any, by which the amount of the member's contributions, with credited interest to the date of the member's retirement, exceeds the total of all of the payments made to the member.

(11.1) If on the date of the last payment of an allowance pursuant to this section there is an amount A, calculated in accordance with the following formula, that amount is to be paid out pursuant to subsection (11.2):

$$A = CI - (MA + OC)$$

where:

A is the amount to be paid out pursuant to subsection (11.2);

CI is the member's contributions and credited interest on the earlier of the date of the member's retirement or death;

MA is the total amount of the member's allowance paid to the member before the death of the member; and

OC is the total amount of allowances paid to the spouse or dependents of the member pursuant to this section.

(11.2) For the purposes of subsection (11.1), a positive amount A is to be paid as follows:

(a) in the case of surviving children of the member who at any time received a dependent children's allowance pursuant to this section:

(i) to those children in equal shares; or

(ii) in accordance with any other legal arrangement that is requested, in writing, by all of the persons mentioned in subclause (i);

(b) in the case of a surviving spouse, on the death of that spouse, to the spouse's estate; or

(c) in the case of a surviving dependent parent, on the death of that dependent parent, to the dependent parent's estate.

(12) No interest shall be paid with respect to a refund provided pursuant to subsection (2) or (9) for more than one year after the date of the member's death.

1994, cT-9.1, s 24; 1998, c 39, s 13; 2001, c 45, s 5.

Payment to child

25(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 11.

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Reduction of allowance

26 Where the spouse or a dependant of a member is entitled to an allowance pursuant to section 24, the allowance is to be reduced when the member would have attained the age of 65 if the member had not died by an amount determined in accordance with subsection 21(5).

1994, cT-9.1, s26.

REFUNDS

Locking in of member contributions

27(1) In this section, “**continuous service**” means a number of consecutive years in each of which a member has not less than 140 days of contributory service.

(2) Contributions made by a member to the Teachers’ Superannuation Fund after December 31, 1968 are locked in and cannot be refunded to the member where:

- (a) the contributions were made with respect to 10 or more years of continuous service rendered after December 31, 1968;
- (b) the contributions were made with respect to 10 or more years of continuous service, including service rendered after December 31, 1968, and the member has attained the age of 45 years;
- (c) the member is receiving an allowance;
- (d) the member is eligible to receive an allowance that is not subject to a reduction pursuant to section 20;
- (e) the member is receiving a disability benefit pursuant to Part III;
- (e.1) the member is receiving payments from an income continuance plan entered into on behalf of the member by the Saskatchewan Teachers’ Federation;
- (f) **Repealed.** 2016, c6, s3.
- (g) the member is employed under a contract of employment with an employer.

1994, cT-9.1, s27; 2008, c25, s6; 2016, c6, s3.

Refunds of member contributions

28(1) On application, contributions made by a member that are not locked in pursuant to section 27 may be refunded to the member after the expiry of a period of at least four months in which the member has not provided services as a teacher to an employer, other than services as a substitute teacher.

(2) Where a refund of contributions is made pursuant to subsection (1), the refund must include credited interest.

1994, cT-9.1, s28; 1998, c39, s15.

Transfer to RRSP

29 On the written authorization of a person who is entitled to a refund of any contributions made pursuant to this Act or any former Act, the commission may transfer the amount of the refund specified in the authorization to a Registered Retirement Savings Plan within the meaning of the *Income Tax Act* (Canada).

1994, cT-9.1, s29.

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Repayment of a refund

30(1) A member who has received a refund of contributions and credited interest pursuant to section 29 may elect to repay all or part of the amount of the refund to the Teachers' Superannuation Fund.

(2) On repayment of the amount of a refund together with interest calculated in accordance with subsection (4), a member is entitled to count as service the periods with respect to which the repayment is made in the same manner as if the refund had not been made.

(3) Repayments must be made in instalments of at least one year's contributions and interest.

(4) For the purposes of subsection (2), interest is to be calculated from the day on which the refund is made to the day on which the refund is repaid:

- (a) at the rate of 5% per year with respect to periods before June 30, 1971;
- (b) at the rate of 8% per year with respect to the period from July 1, 1971 to June 30, 1994; and
- (c) with respect to periods commencing on or after July 1, 1994, at the rate of 2% above the rate used in the calculation of credited interest for those periods.

1994, cT-9.1, s30.

Transfer of commuted value

31(1) Subject to subsections (2) and (3), a member may transfer the whole of the commuted value of an allowance to which the member is entitled if:

- (a) the member has at least one year of eligibility service;
- (b) contributions with respect to the member have not been made for at least four months prior to the date of the request for the transfer;
- (c) the member does not meet the requirements for an allowance pursuant to section 20; and
- (d) the member is not employed under a contract of employment with an employer.

(2) Where a member meets the conditions set out in subsection (1), the commuted value of the member's allowance may be transferred to another plan, fund or an insurance company to which the commuted value of the pension may be transferred pursuant to subsection 32(2) of *The Pension Benefits Act, 1992*.

(3) For the purposes of this section, the commuted value of a member's allowance is the greater of the commuted value and the member's contributions and credited interest.

(4) Where a member transfers the commuted value of an allowance, the member has no further rights or entitlements pursuant to this Act or any former Act.

1994, cT-9.1, s31; 1998, c29, s16; 2008, c25, s7.

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Attachments, assignments, etc., prohibited

32 Subject to sections 29 and 33, any payment to be made pursuant to this Act shall not be assigned, charged, anticipated, given as security or surrendered, and is not subject to garnishment, attachment, seizure or any legal process.

1994, cT-9.1, s32.

Division on marriage breakdown

33(1) In this section and in sections 34 to 36, “**other payment**” does not include a disability benefit.

(2) Notwithstanding any other provision of this Act, on the breakdown of the spousal relationship of a member, the commission shall divide an allowance or other payment to which the member is entitled in accordance with this section.

(3) Subject to subsection (4), an allowance or other payment 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 the order; or

(b) where the member and the member’s spouse have entered into an agreement to divide their family property that is an interspousal contract within the meaning of *The Family Property Act*, in accordance with the agreement.

(4) A division of an allowance or other payment pursuant to subsection (3) shall not reduce the member’s commuted value to less than 50% of the member’s commuted value before the division.

1994, cT-9.1, s33; 1998, c39, s17; 2001, c50,
s19 and c51, s11.

Value of allowance or payment to be divided

34(1) The commission shall calculate the value of an allowance or other payment to be divided in accordance with this section.

(2) Where the member has not become eligible to receive an allowance without reduction, the value of the allowance is to be calculated as 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, calculated as if the member had ceased teaching on the date mentioned in the order or agreement.

(3) Where the member is eligible to receive an allowance without reduction, the value of the allowance is to be calculated either as the commuted value of the allowance calculated pursuant to subsection (2) or as a division of the allowance when it becomes payable, as provided in the order or agreement.

(4) Where the member has commenced receiving an allowance, the value of the allowance is to be calculated as a division of the allowance in accordance with the order or agreement.

1994, cT-9.1, s34; 2001, c50, s19.

Spouse's portion of divided allowance

35(1) Where the spouse or former spouse of a member is entitled to a division of the commuted value of an allowance or other payment pursuant to Part II, the portion of the commuted value to which that person is entitled must be transferred to a prescribed RRSP within the meaning of *The Pension Benefits Act, 1992*.

(1.1) Notwithstanding subsection (1) or (1.1), if the spouse or former spouse mentioned in that subsection does not reside in Canada, the portion of the commuted value to which that person is entitled is to be paid directly to that person.

(2) Where an amount is transferred pursuant to subsection (1) or (1.1):

(a) the spouse or former spouse has no further claim or entitlement to any allowance or other payment pursuant to this Act;

(b) the entitlement of the member must be reduced to take into account the amount of the transfer; and

(c) neither the commission nor the Teachers' Superannuation Fund is liable to any person by reason of having complied with an order or agreement mentioned in subsection 33(3).

1994, c T-9.1, s 35; 2003, c 12, s 7.

Notice to member

36(1) Except where an order or agreement mentioned in subsection 33(3) has been filed with the commission by the member and the member's spouse or former spouse jointly, the commission shall give a notice in writing to the member that an order or agreement has been filed.

(2) Unless, within 30 days after providing the notice mentioned in subsection (1), the commission receives a notice in writing that the member objects to the division of the allowance or other payment on one of the grounds set out in subsection (3), the commission 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 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) A member 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 commission, the commission may:

(a) hold the order or agreement in abeyance until it receives a further order or agreement; or

(b) apply to the Court of King's Bench for directions.

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- (6) Subsections (1) to (5) apply, with any necessary modification, to a further order or agreement mentioned in clause (5)(a).
- (7) Subject to subsection (8), on an application pursuant to clause (5)(b), the court may make any order that it considers appropriate in the circumstances.
- (8) No order as to costs shall be made against the commission or the Teachers' Superannuation Fund.

1994, cT-9.1, s36; 2024, c4, s32.

Return transfers – application of credited contributions

36.1 If, pursuant to the terms and conditions of a reciprocal agreement between the commission and another jurisdiction, a member has transferred service to a superannuation plan outside Saskatchewan and wishes to transfer that service back to Saskatchewan pursuant to the terms and conditions of a successor reciprocal agreement, the credited contribution for the member calculated pursuant to section 9 is to be applied towards any amount that the member would otherwise be required to pay with respect to the transfer of service back to Saskatchewan.

2003, c12, s8.

PART III
Disability Benefits for Teachers

Eligibility for disability benefit

37 Subject to the approval of the commission, a teacher is entitled to a disability benefit where the teacher:

- (a) is disabled from teaching for a period of 60 or more days due to total physical or mental incapacity for teaching;
- (b) has 10 or more years of eligibility service or a combination of eligibility service and income continuance plan service;
- (c) has not less than three years of eligibility service or a combination of eligibility service and income continuance plan service in the period of five years immediately before the day determined by the commission as the day on which the benefit may be commenced;
- (d) has not attained the age of 65 years;
- (e) is not receiving an allowance pursuant to Part II;
- (f) makes written application for a disability benefit; and
- (g) submits any evidence of eligibility that the commission requires.

1994, cT-9.1, s37.

Disability benefit

38(1) The amount of a disability benefit is equal to the amount of an allowance, calculated pursuant to section 21 and adjusted pursuant to sections 22 and 23, to which the teacher would be entitled if the teacher were eligible to retire on the day on which the teacher becomes eligible for a disability benefit.

(2) A disability benefit is a charge on, and payable out of, the general revenue fund.

1994, cT-9.1, s38.

Medical certificates

39(1) The physical or mental condition of a teacher is a question of fact to be determined by the commission.

(2) In exercising its powers pursuant to subsection (1), the commission shall consider the opinions of two duly qualified medical practitioners selected by the commission, one of whom may be the medical practitioner in attendance on the teacher.

(3) A disability benefit shall not be granted unless the medical practitioners concur in certifying to the commission that, to the best of their knowledge and belief, the teacher is totally incapacitated for teaching.

(4) A teacher shall not be considered incapacitated for teaching if a device can be purchased, treatment given or an operation performed that, in the opinion of the commission based on the medical reports provided, will render the applicant capable of performing the duties of a teacher.

1994, cT-9.1, s39.

Powers of commission

40 With respect to a disability benefit applied for or granted pursuant to this Part:

- (a) the commission may grant the application;
- (b) where, in the opinion of the commission, the teacher is capable of undertaking employment, whether as a teacher or otherwise, the commission may reject the application or reduce the amount of the disability benefit;
- (c) the commission may:
 - (i) review the physical or mental condition of a teacher who is receiving benefits; and
 - (ii) where it is of the opinion that the teacher's condition has changed:
 - (A) reduce, suspend or cancel the disability benefit; or
 - (B) vary or remove a reduction or suspension of the disability benefit; and
- (d) with respect to any matter that the commission or the teacher, on notice in writing to the commission, finds unacceptable in a medical opinion that has been filed with the commission, the commission may:
 - (i) refer the matter to a medical board appointed by the commission; and
 - (ii) consider the report of the medical board in making a decision.

1994, cT-9.1, s 40.

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Benefit ceases

41(1) A teacher's disability benefit ceases on the earliest of:

- (a) the commencement of an allowance to the teacher pursuant to Part II;
- (b) the attainment of the age of 65 by the teacher; and
- (c) the death of the teacher.

(2) If a teacher who has been granted a disability benefit becomes employed again as a teacher for more than 20 days in a fiscal year without the approval of the commission, the benefit shall cease and the teacher shall repay to the commission any portion of the benefit that was paid with respect to that period of employment.

1994, cT-9.1, s 41.

Time for decision

42 Where an application is made for a disability benefit, the commission shall give its decision promptly and, in any event, not later than three months after all required evidence has been received.

1994, cT-9.1, s 42.

**PART IV
Miscellaneous**

Payments to Saskatchewan Teachers Retirement Fund

43(1) The Minister of Finance shall pay into the pension plan fund that is administered by the Saskatchewan Teachers' Federation pursuant to *The Teachers' Federation Act* the appropriate amount, calculated in accordance with subsection (2), (3) or (3.1), as the case requires, with respect to each person:

- (a) who is employed as a teacher; and
- (b) with respect to whom a board is required by that Act to deduct contributions for deposit in that pension plan fund.

(2) For the period ending on June 30, 2009, the amount to be paid pursuant to subsection (1) with respect to a teacher is:

- (a) in the case of a teacher who is required to contribute to the *Canada Pension Plan*:
 - (i) 7.85% of the amount of the teacher's salary that is equal to or less than the year's basic exemption;
 - (ii) 6.05% of the amount, if any, of the teacher's salary that:
 - (A) exceeds the year's basic exemption; and
 - (B) is equal to or less than the year's maximum pensionable earnings; and
 - (iii) 7.85% of the amount, if any, by which the teacher's salary exceeds the year's maximum pensionable earnings; or
- (b) in any other case, 7.85% of the teacher's salary.

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(3) For the period commencing on July 1, 2009 and ending on June 30, 2016, the amount to be paid pursuant to subsection (1) with respect to a teacher is:

(a) in the case of a teacher who is required to contribute to the *Canada Pension Plan*:

(i) 7% of the amount of the teacher's salary that is equal to or less than the year's maximum pensionable earnings; and

(ii) 9% of the amount, if any, by which the teacher's salary exceeds the year's maximum pensionable earnings; or

(b) in any other case, 9% of the teacher's salary.

(3.1) For the period commencing on July 1, 2016, the amount to be paid pursuant to subsection (1) with respect to a teacher is:

(a) in the case of a teacher who is required to contribute to the *Canada Pension Plan*:

(i) 7.25% of the amount of the teacher's salary that is equal to or less than the year's maximum pensionable earnings; and

(ii) 9.25% of the amount, if any, by which the teacher's salary exceeds the year's maximum pensionable earnings; or

(b) in any other case, 9.25% of the teacher's salary.

(4) In addition to the amounts mentioned in subsection (1), the Minister of Finance shall pay into the pension plan fund mentioned in that subsection an amount determined in accordance with subsection (5) with respect to each person described in subsection (1) for periods of service for which the person would have been entitled to make contributions if subsection 18(4), (6), (6.1) or (8) had applied to the person.

(5) The amount required to be paid pursuant to subsection (4) is equal to the lesser of:

(a) the amount of contributions that the Minister of Finance would have been required to pay into the Teachers' Superannuation Fund pursuant to section 12 if the person had made contributions to that fund pursuant to subsection 18(4), (6), (6.1) or (8); and

(b) the amount that the person contributed to the pension plan fund mentioned in subsection (1).

(6) Moneys to be paid pursuant to subsections (1) and (4) are a charge on, and payable out of, the general revenue fund.

(7) The Minister of Finance shall make payments pursuant to this section to the pension plan fund mentioned in subsection (1) on receipt of a requisition from the Saskatchewan Teachers' Federation that provides the particulars of the number of teachers for whom contributions are required and the salaries on which the contributions are calculated.

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Other allowances

44 Subject to the approval of the Lieutenant Governor in Council, the commission may grant an allowance to a teacher who does not qualify for an allowance pursuant to this Act but whose service, in the opinion of the commission, warrants special consideration.

1994, cT-9.1, s 44.

Determination of questions re Act

45 The commission shall determine any question as to the application of this Act, the period or periods of service to be counted or the date on which an allowance commences, and the decision of the commission is final.

1994, cT-9.1, s 45.

Regulations

46 For the purpose of carrying out this Act according to its intent, the commission may, subject to the approval of the Lieutenant Governor in Council, make regulations:

- (a) defining, enlarging or restricting the meaning of any word or phrase used in this Act but not defined in this Act;
- (b) requiring any employer to make returns with respect to the teachers employed;
- (c) prescribing the dates on which and the manner in which payments are to be made into the Teachers' Superannuation Fund;
- (d) prescribing forms to be used for the purposes of this Act or the regulations;
- (d.1) **Repealed.** 2003, c 12, s 10.
- (e) prescribing methods of proving any facts necessary to be proved in connection with the granting of allowances or disability benefits or the making of transfers or refunds;
- (f) governing the manner of applying for allowances or disability benefits;
- (g) respecting the fee for medical examinations required by this Act and stating by whom the fee is to be paid;
- (h) prescribing tables for use in making any actuarial valuation or computation required for the carrying out of the provisions of this Act;
- (i) providing for the reciprocal transfer of the rights and obligations of members pursuant to teachers' retirement plans and for making any adjustments that are necessary or advisable in connection with a reciprocal transfer, authorizing the commission to enter into agreements with:
 - (i) the Government of Canada;
 - (ii) the government of a province or territory of Canada;

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- (iii) The University of Saskatchewan;
- (iv) The University of Regina;
- (v) a ministry, board, agency or other body that administers a pension or superannuation plan under the control of the Government of Saskatchewan;
- (vi) an independent school in Saskatchewan that receives grants pursuant to *The Education Act, 1995*;
- (j) providing for the determination of rates of interest or return mentioned in this Act;
- (k) declaring that any provision of this Act that does not comply with the *Income Tax Act* (Canada) is inoperative to the extent that is necessary to comply with that Act;
- (l) respecting the manner in which the subject-matter of a provision that is declared inoperative by a regulation made pursuant to clause (k) is to be administered for the purpose of complying with the *Income Tax Act* (Canada);
- (m) subject to section 47, prescribing any matter or thing required or authorized by this Act to be prescribed in the regulations;
- (n) subject to section 47, respecting any other matter or thing that the commission considers necessary to carry out the intent of this Act.

1994, cT-9.1, s 46; 1998, c39, s 18; 2001, c 45, s 7;
2003, c 12, s 10; 2015, c21, s64; 2019, c25, s36.

Voluntary contributions regulations

47 The Lieutenant Governor in Council may make regulations:

- (a) providing for transfers into the Voluntary Contributions Fund from other registered pension plans, registered retirement savings plans or other retirement plans that are not subject to taxation pursuant to the *Income Tax Act* (Canada);
- (b) prescribing the conditions under which voluntary contributions transferred into the Voluntary Contributions Fund may be paid out of that fund; and
- (c) authorizing the commission to enter into agreements with trustees or administrators of registered pension plans, registered retirement savings plans or other retirement plans that are not subject to taxation pursuant to the *Income Tax Act* (Canada) for the purpose of enabling transfers into or out of the Voluntary Contributions Fund.

1994, cT-9.1, s 47.

Audit

48 The Provincial Auditor or any other auditor or firm of auditors that the Lieutenant Governor in Council may appoint shall annually, and at any other time that the Lieutenant Governor in Council may require, audit the accounts and financial statements of the commission.

1994, cT-9.1, s 48.

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Annual report

49(1) In each fiscal year, the commission, in accordance with section 13 of *The Executive Government Administration Act*, shall submit to the minister:

- (a) a report on the activities of the commission for the preceding year; and
 - (b) a financial statement showing the business of the commission for the preceding year.
- (2) Without limiting the generality of clause (1)(a), the report must show:
- (a) to (f) **Repealed.** 2003, c 12, s 11.
 - (g) all regulations made pursuant to this Act;
 - (h) the expenses incurred in the administration of this Act; and
 - (i) any other information that the commission considers necessary to make the report complete.
- (3) The financial statement mentioned in clause (1)(b) is to be in the form required by Treasury Board.
- (4) Without limiting the generality of clause (1)(b), the financial statement must include:
- (a) with respect to any investments made pursuant to section 10, a statement of all securities in which moneys of the Teachers' Superannuation Fund and the Voluntary Contributions Fund have been invested, a statement of any securities that have been so acquired during the last preceding fiscal year and a statement of all dispositions of securities during that period; and
 - (b) a complete statement of the financial standing of the Teachers' Superannuation Fund and the Voluntary Contributions Fund for the preceding fiscal year showing the moneys withheld from school grants as contributions by members as well as moneys received from any other source and moneys paid out with respect to allowances or refunds of contributions.
- (5) In accordance with section 13 of *The Executive Government Administration Act*, the minister shall lay before the Legislative Assembly each report and financial statement received by the minister pursuant to subsection (1).

1994, cT-9.1, s 49; 2003, c 12, s 11; 2014,
cE-13.1, s 62.

RSS 1978, c.T-9 repealed

50 *The Teachers' Superannuation Act* is repealed.

1994, cT-9.1, s 50.

Coming into force

51 This Act comes into force on assent.

1994, cT-9.1, s 51.