

Tariff schedule of certain buy-backs



April 2011

The following tariff schedules are used to calculate the buy-back cost of:

- an absence without pay for which the application for buy-back was received **more than 6 months** after the end of the absence¹;
- a parental leave for which the application for buy-back was received **more than 6 months** after the end of the absence¹;
- service performed at a research centre;
- service performed for an employer before he became covered by a pension plan;
- service as a casual employee.

The cost of the buy-back is determined on the basis of your annual pensionable salary on the date of receipt of your application for buy-back and the length of the period you wish to buy-back, then a tariff is applied depending on your age at the time of the application, the date of the period, the type of buy-back and the pension plan concerned.

You will find in this document three tariff schedules for RREGOP, the PPCT, the TPP and the CSSP and three tariff schedules for the PPMP and the RPSO.

1. Please note that the tariff schedules do not apply in the case of the buy-back of an absence without pay and a parental leave for which the application for buy-back was received **within the 6 months following** the end of the absence or the leave. In those cases, the calculation method that consists in asking for a percentage (100% or 200%) of the contributions that should have been paid is applied.




Tariff schedules
RREGOP, TPP, CSSP and PPCT

RREGOP and PPCT	Absence without pay Buy-back of service performed at a research centre for which the application for buy-back is received after December 31, 2012 Buy-back of service performed for an employer before he became covered by a pension plan (effective date: July 1, 2011)		
TPP	Absence without pay that began after July 15, 1970 and ended before July 1, 1983 Absence without pay for specialized studies that began after June 30, 1965 and ended before July 1, 1973		
CSSP	Absence without pay that began after June 12, 1969 and ended before July 1, 1983		
	Date of the period to buy-back		
Age of member on date of receipt of application for buy-back	Before July 1, 1982	From July 1, 1982 to December 31, 1999	Since January 1, 2000
18	8.8%	7.1%	7.5%
19	9.0%	7.2%	7.7%
20	9.2%	7.4%	7.9%
21	9.4%	7.5%	8.0%
22	9.5%	7.6%	8.2%
23	9.7%	7.8%	8.3%
24	9.9%	7.9%	8.5%
25	10.2%	8.1%	8.7%
26	10.4%	8.3%	8.9%
27	10.7%	8.5%	9.2%
28	11.0%	8.7%	9.4%
29	11.2%	8.9%	9.5%
30	11.3%	9.0%	9.7%
31	11.5%	9.1%	9.8%



32	11.5%	9.1%	9.8%
33	11.6%	9.2%	9.9%
34	11.8%	9.3%	10.0%
35	12.0%	9.5%	10.2%
36	12.2%	9.7%	10.4%
37	12.5%	9.9%	10.7%
38	12.8%	10.1%	11.0%
39	13.2%	10.4%	11.3%
40	13.5%	10.7%	11.5%
41	13.8%	10.9%	11.8%
42	14.1%	11.2%	12.0%
43	14.4%	11.4%	12.3%
44	14.6%	11.6%	12.5%
45	14.9%	11.8%	12.8%
46	15.3%	12.2%	13.1%
47	15.9%	12.6%	13.6%
48	16.5%	13.1%	14.1%
49	17.2%	13.6%	14.7%
50	17.9%	14.2%	15.4%
51	18.7%	14.9%	16.1%
52	19.4%	15.5%	16.7%
53	20.1%	16.0%	17.4%
54	20.5%	16.4%	17.8%
55	20.8%	16.7%	18.1%
56	21.2%	17.1%	18.5%
57	21.5%	17.4%	18.8%



58	21.7%	17.6%	19.1%
59	21.8%	17.8%	19.2%
60	21.4%	17.5%	18.9%
61	21.0%	17.3%	18.6%
62	20.5%	17.0%	18.3%
63	20.1%	16.8%	18.0%
64	19.7%	16.5%	17.7%
65	19.3%	16.2%	17.4%
66	18.9%	16.0%	17.1%
67	18.4%	15.7%	16.7%
68	18.0%	15.5%	16.4%
69	17.6%	15.2%	16.1%

RREGOP and PPCT	Parental leave after January 1, 1991 Buy-back of service performed at a research centre for which the application for buy-back is received before January 1, 2013		
TPP and CSSP	Absence without pay in progress on July 1, 1983 or that began after		
	Date of the period to buy back		
Age of member on date of receipt of the application for buy-back	Before July 1, 1982	From July 1, 1982 to December 31, 1999	Since January 1, 2000
18	4.40%	3.55%	3.75%
19	4.50%	3.60%	3.85%
20	4.60%	3.70%	3.95%
21	4.70%	3.75%	4.00%
22	4.75%	3.80%	4.10%
23	4.85%	3.90%	4.15%



24	4.95%	3.95%	4.25%
25	5.10%	4.05%	4.35%
26	5.20%	4.15%	4.45%
27	5.35%	4.25%	4.60%
28	5.50%	4.35%	4.70%
29	5.60%	4.45%	4.75%
30	5.65%	4.50%	4.85%
31	5.75%	4.55%	4.90%
32	5.75%	4.55%	4.90%
33	5.80%	4.60%	4.95%
34	5.90%	4.65%	5.00%
35	6.00%	4.75%	5.10%
36	6.10%	4.85%	5.20%
37	6.25%	4.95%	5.35%
38	6.40%	5.05%	5.50%
39	6.60%	5.20%	5.65%
40	6.75%	5.35%	5.75%
41	6.90%	5.45%	5.90%
42	7.05%	5.60%	6.00%
43	7.20%	5.70%	6.15%
44	7.30%	5.80%	6.25%
45	7.45%	5.90%	6.40%
46	7.65%	6.10%	6.55%
47	7.95%	6.30%	6.80%
48	8.25%	6.55%	7.05%
49	8.60%	6.80%	7.35%




50	8.95%	7.10%	7.70%
51	9.35%	7.45%	8.05%
52	9.70%	7.75%	8.35%
53	10.05%	8.00%	8.70%
54	10.25%	8.20%	8.90%
55	10.40%	8.35%	9.05%
56	10.60%	8.55%	9.25%
57	10.75%	8.70%	9.40%
58	10.85%	8.80%	9.55%
59	10.90%	8.90%	9.60%
60	10.70%	8.75%	9.45%
61	10.50%	8.65%	9.30%
62	10.25%	8.50%	9.15%
63	10.05%	8.40%	9.00%
64	9.85%	8.25%	8.85%
65	9.65%	8.10%	8.70%
66	9.45%	8.00%	8.55%
67	9.20%	7.85%	8.35%
68	9.00%	7.75%	8.20%
69	8.80%	7.60%	8.05%



RREGOP and PPCT	Service as casual employee from July 1, 1973 to December 31, 1986 or 1987	
	Date of the period to buy back	
Age of member on date of receipt of the application for buy-back	From July 1, 1973 to June 30, 1982	From July 1, 1982 to December 31, 1986 or 1987
18	3.67%	3.55%
19	3.75%	3.60%
20	3.83%	3.70%
21	3.92%	3.75%
22	3.96%	3.80%
23	4.04%	3.90%
24	4.13%	3.95%
25	4.25%	4.05%
26	4.33%	4.15%
27	4.46%	4.25%
28	4.58%	4.35%
29	4.67%	4.45%
30	4.71%	4.50%
31	4.79%	4.55%
32	4.79%	4.55%
33	4.83%	4.60%
34	4.92%	4.65%
35	5.00%	4.75%
36	5.08%	4.85%
37	5.21%	4.95%
38	5.33%	5.05%



39	5.50%	5.20%
40	5.63%	5.35%
41	5.75%	5.45%
42	5.88%	5.60%
43	6.00%	5.70%
44	6.08%	5.80%
45	6.21%	5.90%
46	6.38%	6.10%
47	6.63%	6.30%
48	6.88%	6.55%
49	7.17%	6.80%
50	7.46%	7.10%
51	7.79%	7.45%
52	8.08%	7.75%
53	8.38%	8.00%
54	8.54%	8.20%
55	8.67%	8.35%
56	8.83%	8.55%
57	8.96%	8.70%
58	9.04%	8.80%
59	9.08%	8.90%
60	8.92%	8.75%
61	8.75%	8.65%
62	8.54%	8.50%
63	8.38%	8.40%
64	8.21%	8.25%



65	8.04%	8.10%
66	7.88%	8.00%
67	7.67%	7.85%
68	7.50%	7.75%
69	7.33%	7.60%

PPMP and RPSO

Absence without pay

Buy-back of service performed at a research centre for which the application for buy-back is received **after December 31, 2012**

Age of member on date of receipt of the application for buy-back	Date of the period to buy back		
	Before July 1, 1982	From July 1, 1982 to December 31, 1999	Since January 1, 2000
39 or under	12.5%	10%	11%
40 – 47	16%	13%	14%
48 – 54	20%	16.5%	17.5%
55 or over	24.5%	19.5%	21%

Parental leave after January 1, 1991

Age of member on date of receipt of the application for buy-back	Date of the period to buy back	
	From July 1, 1982 to December 31, 1999	Since January 1, 2000
39 or under	5%	5.5%
40 – 47	6.5%	7%
48 – 54	8.25%	8.75%
55 or over	9.75%	10.5%



Service as a casual employee performed between July 1, 1973 and December 31, 1986 or 1987

Buy-back of service performed at a research centre for which the application for buy-back is received **before January 1, 2013**

Age of member on date of receipt of the application for buy-back	Date of the period to buy back	
	From July 1, 1973 to June 30, 1982	From July 1, 1982 to December 31, 1986 or 1987
39 or under	5.21%	5%
40 – 47	6.67%	6.5%
48 – 54	8.33%	8.25%
55 or over	10.21%	9.75%