

GENERAL INFORMATION

The “Attestation of a buy-back period” form (728A) is intended for the employer concerned by one or more periods indicated on a member’s “Application for buy-back” form (727A). We suggest you refer to this guide to complete the attestation. It contains useful explanations and examples. More detailed information is also available in the *Guide d’administration*, in the chapter entitled “Rachat de service”. The following instructions are provided for your information and do not replace the provisions of the applicable laws and regulations.

The “Attestation of a buy-back period” form is prescribed under section 150 of the *Act respecting the Government and Public Employees Retirement Plan* (R.S.Q., c. R-10). **It is used to attest periods of work of absence that concern you and for which a member of one of the following plans has applied for a buy-back:**

- Government and Public Employees Retirement Plan (RREGOP);
- Pension Plan of Management Personnel (RPMP);
- Retirement Plan for Senior Officials (RPSO);
- Teachers Pension Plan (TPP);
- Civil Service Superannuation Plan (CSSP);
- Pension Plan for Certain Teachers (PPCT);
- Pension Plan of Peach Officers in Correctional Services (PPPOCS);
- Superannuation Plan for the Members of the Sûreté du Québec (SPMSQ).

You must complete this form in order to attest the period of work or of absence that a member wishes to buy back. **The information you provide must cover the entire requested period that concerns you and that the members wishes to buy back.**

If the period you can attest exceeds the period the member request, you should inform the member, who will decide whether to adjust the period or maintain the initial request.

If there are periods you cannot attest, indicate why in the appropriate parts of the form (Part E or G as the case may be). Declaring that you are unable to attest a period will be construed as confirmation that you do not have the information requested. If the period you cannot attest is a period of work, it is recommended that you notify the member and ask him or her to read the clarifications provided in Part F – Authorization to contact Revenu Québec of the “Application for buy-back” form (727A).

Please note that **no document or letter will be acceptable as the attestation of the buy-back periods.**

Once you have completed and signed the “Attestation of a buy-back period” for (728A), you must **return it to the member** applying for the buy-back. Subsequently, the member is responsible for filing the application with CARRA, along with the attestations from every employer concerned.

INFORMATION ON EACH PART OF THE ATTESTATION

Part A – Employer information

You must enter the information that identifies you as the employer concerned by one or more periods that the members wishes to buy back

Part B – Identification of member

Enter the last name, first name, social insurance number, name at birth (if different) of the member applying for a buy-back. The identification number is a personal number that CARRA attributes to each member, allowing the member to be authenticated. If you know the number, you can enter it in addition to or in place of the social insurance number.

Part C – Periods to buy back (periods to be attested on the basis of the member’s application)

Enter the periods of work of absence that the member wants to buy back and that concern you. **They must cover the periods that the member entered on the application for buy-back.** The attestation and the information to be provided in parts D, E, F and G must always be related to the period or periods entered in Part C.

“Type of by-back” column: On the application, the members entered the period requested as a period of work (TRAV) or a period of absence (ABS). You must now specify further the buy-back type and, if applicable, divide the period requested into more than one type. The most frequently encountered types of buy-backs of those two categories (TRAV and ABS) are described below. For more information, refer to the chapter entitled “Rachat de service” in the *Guide d’administration*.

Periods of work (TRAV) is divided into two main categories (ANT or OCC):

- **Service prior to enrolment (ANT).** This may be:
 - periods in a health and social services network research centre;
 - periods in a body before it was subject to the plan; the body must have become subject to the plan by order in council after June 30, 2011;
 - periods as a staff member of the office of the Lieutenant Governor, a Minister or a Member of the National Assembly;
 - any other period of work that does not correspond to the buy-back of service as a casual employee, which is described below.

- **Service as a casual employee (OCC). These are periods of work performed as a casual employee between July 1, 1973 and**
 - December 31, 1986, for employees of the health and social services network (only those on a recall list);
 - December 31, 1987, for employees in the public service, and employees of the health and social service network and the education network.

Periods of absence (ABS) fall in three main categories:

- **Absence without pay (ABS):** absences without pay that differ from parental leave or maternity leave.
- **Parental leave (CP):** leave that began after January 1, 1991 and was related to maternity leave, paternity leave or adoption leave.
- **Maternity leave (MAT):** leave that began before January 1, 1989.

“Name of employer at the time” column: Enter the name of the employer for which you attest a period or periods if you are in one of the following situations:

- The period of work of absence that you must attest concerns another employer that has a link with you as a result of a merger or consolidation.
- You are not the employer concerned by the buy-back, but you can act in its place because you have all the information required to attest the period claimed.

Please use complete names of employers, without abbreviations.

“Identification of the employer at the time” column. If know, enter the number of employer at the time, i.e. before the merger or consolidation.

Example:

Joan wants to buy back the following periods:

1. *a period of work between February 1978 and September 1979;*
2. *a maternity leave in December 1978;*
3. *all other absences during her career (1987 to 2007);*
4. *a period of work performed at the research centre of a hospital between August 1998 and November 2000.*

(following the example on the next page)

Part C – Periods to buy back (periods to be attested on the basis of the member’s application) (cont.)

Referring to her file, the employer determines the following:

1. **From February 8, 1978 to December 15, 1979, Joan worked as a casual employee at the Hôpital civique de Québec, but the employer holds the file at the time as a result of a consolidation.**
2. **The period of absence from December 10, 1986 to April 15, 1987 was a maternity leave.**
3. **The other periods were absences without pay, some of which occurred during her service at the Hôpital de l’Enfant-Jésus, before she was integrated into the Centre hospitalier affilié universitaire de Québec (CHA).**

Considering that information, here is how the person in charge of fringe benefits at the CHA must complete the table. The name of the employer at the time must be entered only if it is different from the current employer.

Part C – Periods to be bought back (periods to attest on the basis of the member’s application)												
Beginning			End			Type of buy-back					Name of employer at the time (only if the name is different from that of the current employer)	Identifier of the employer at the time
						Period of work		Absence				
YYYY	MM	DD	YYYY	MM	DD	ANT	OCC	ABS	CP	MAT		
1978	02	08	1979	09	15		X				Hôpital civique de Québec	Q0128546
1986	12	10	1987	04	15					X	Hôpital de l’Enfant-Jésus	Q0500132
1987	04	16	1998	12	31			X			Hôpital de l’Enfant-Jésus	Q0500132
1999	01	01	2007	12	31			X				

Regarding period of work 4, which was performed in a research centre from 1998 to 2000, it must be attested on a second “Attestation of a buy-back period” form (728A) and contain the identifier of the employer particular to the research centre, attributed by CARRA. Even though the research-related activities were physically performed in the same building, they were managed by an administration that differed from that of the hospital. The research centre is an institution distinct from the CHA.

Here is how the person in charge of fringe benefits at the research centre must complete the table.

Part C – Periods to be bought back (periods to attest on the basis of the member’s application)												
Beginning			End			Type of buy-back					Name of employer at the time (only if the name is different from that of the current employer)	Identifier of the employer at the time
						Period of work		Absence				
YYYY	MM	DD	YYYY	MM	DD	ANT	OCC	ABS	CP	MAT		
1998	08	08	2000	11	15	X						

Note that the period of work in the research centre was correctly indicated as ANT.

In addition, since the name of the research centre from 1998 to 2000 did not change and that is the name of the current employer, it is not necessary to enter it in the last column.

Part D – Attestation of period of work

Please note the information provided must cover the whole period that the member wants to buy back. If there are periods that you are unable to attest, please provide the reason in Part E.

Periods of service prior to enrolment (ANT) or as a casual employee (OCC)

You must complete this section if the member is applying to buy back the periods of work performed for you as employer before the member’s enrolment in a pension plan or as a casual employee.

1. Number of day worked during the periods applied for

For each calendar year concerned by a period to be bought back, you must indicate:

- the job class;
- the basis of remuneration (200 or 260);
- the number of days worked and remunerated;
- the salary paid.

Part D – Attestation of period of work (cont.)

If the period includes July 1, 1973, you must divide the year 1973 in two and enter the days before and after that date in the two tables in Part D. Even though most buy-backs are possible as of July 1, 1973, the date on which RREGOP was created, you may have to attest days worked prior to that date.

You must divide the year 1982 in the same way in the two tables in Part D. Here, that clarification will be used to correctly calculate the cost of the buy-back and properly indicate the retirement pension.

The **concept of days worked and remunerated includes** the days worked and, for certain types of buy-backs, the days of absence during which the member was on **maternity leave or** during which the participant was **eligible for salary insurance**. However, **days of absence without pay must not be counted**.

Here is a table that will provide you with information on the days that can be bought back according to the type of buy-back. It indicates in which column these days must be entered. It also indicates in which cases it is important to enter the salary paid. To that end, when days of maternity leave or salary insurance are added to the days worked, you must also add to the salary paid the salary that would have been paid to the member if he or she was not absent for those reasons.

Type of buy-back	Days that can be bought back			Number of days worked		Enter the salary paid?
	Worked	Maternity leave	Salary insurance	Regular	Casual	
Service as a casual employee	X	X	X		X	A member of the RRAPSC only
Service in a research centre	X	X	X	X		Yes
Service in a body before it was subject to the pension plan	X	X	X	X		Yes
Service as a staff member of the Lieutenant Governor, a Minister or a Member of the National Assembly	X	X		X		Yes
Active service in the Canadian Forces	X			X		No
Period during which a compensatory allowance was received	X			X		Yes

Example :

Joan wants to buy back the period of work she performed at the research centre between August 8, 1998 and November 15, 2000. In 1999, she had:

- a period of **salary insurance** from February 5 to July 31, 1999 (**days to be included in the period that can be bought back**);
- a period of **absence without pay** from August 1 to November 30, 1989 (**days to be excluded from the period that can be bought back**).

Referring to the file, the employer notes that it will attest 173 days of work and a salary of \$30 166.75 for 1999. Here is the information the employer considered in arriving at that result:

Periods	Days	Categories	Salary received or that should have been received
January 1 to February 4	25	Worked	\$4 504.99
February 5 to July 31	126	Salary insurance	\$21 846.46
August 1 to November 30	None	Absence without pay	N/A
December 1 to 31	22	Worked	\$3 815.30
Total	173	Days	\$30 166.75

This is how the table must be completed.

Number of days worked during the periods applied for

Calendar year	Job class	Basis of remuneration		Number of days worked		Salary paid
		200	260	Regular	Casual	
1998	Nurse		X	104		\$ 17 400.67
1999	Nurse		X	173		\$ 30 166.75
2000	Nurse		X	227		\$ 40 423.46

2. Service as a staff member of the office of the Lieutenant Governor, a Minister of a Member of the National Assembly

If, in point 1. **Number of days worked during the periods applied for**, you attested days that correspond to this type of service, you must enter the years concerned.

Those years correspond to one or more periods indicated in Part C (Periods to be bought back) on the attestation form (728A). Those periods are the periods that the member indicated in response to question 1. a) of Part D of the "Application for buy-back" form (727A).

That information enables CARRA to calculate the cost of the buy-back of those years according to the appropriate fees.

Part E – Periods of work that cannot be attested owing to a lack of supporting documents

Complete this part if you have no information on the member or if the information you have is insufficient. Enter first the period for which you cannot provide the information requested and the reason you are unable to provide it. Indicating and explaining the reason that you cannot attest a period will be construed as confirmation that you do not have the information requested.

It is recommended that you notify the member of the periods that you cannot attest and invite the member to read the clarifications provided Part 7 – Authorization to contact Revenu Québec in the "Application for buy-back" form (727A).

However, if it is known, enter in the "Remuneration" column the member's remuneration during the period to be bought back. It may be the salary paid on an annual, weekly, daily or hourly basis.

Enter the name of the source document for that information in the "Source of information" column, but do not attach it to the form. The source may be tax slips, pay slips or any other document in your records among those that CARRA can consider as proof of remuneration. For more details, refer to the "Rachat de service" chapter in the *Guide d'administration*.

In the "Job class" column, enter the information in your records or, if the job class is unknown, indicate the job that the member entered in the "Job class" field in Part B of the "Application for buy-back" form (727A).

In the "Basic annual salary" column, enter the salary corresponding to the category and level of the job held, if you can trace them in a collective agreement, or whatever can be indicated instead. If you do not know the category or level, enter the lowest salary on the salary scale for the year concerned.

The basic annual salary may be the only information you can provide, but it would be important. If you cannot trace any other information, mention to the employee when you return the "Attestation of a buy-back period" form (728A), that he or she can attach proof of remuneration, such as:

- the history of employers obtained from the Régie des rentes du Québec;
- tax slips (T4, relevé 1);
- pay slips.

Part E – Periods of work that cannot be attested owing to a lack of supporting documents (cont.)

If the employee provides one of those documents, the information about the basic annual salary that you provide will greatly contribute to the analysis of the employee's application.

Example :

Anne wants to buy back the period of service as a casual employee that she **performed between May 1978 and March 1979**, when she held a job as a librarian.

But, **the employer cannot find in her file the information requested as of January 1979**. In addition, the only document providing her period of service in 1978 is a tax slip (T4). The employer referred to the collective agreement for that year and found the basic annual salary for the employment that Anne indicated.

After entering the days worked from January to March 1979 in Part D – Attestation of period of work, the employer must complete, in Part E, the period it is unable to attest as follows :

Beginning			End			Reason
YYYY	MM	DD	YYYY	MM	DD	
1978	05		1978	12	31	Impossible to find the file

Calendar year	Remuneration	Source of information	Job class	Basic annual salary
1978	\$6 449,54	T4	Librarian	\$ 12 899

Part F – Attestation of periods of absence

Please note that the information provided must cover the entire period that the member wants to buy back. If there are periods you cannot attest, please give the reason in Part G.

1. Periods of absence without pay (ABS) or maternity leave (MAT)

Complete this section if the member wants to buy back periods of absence that occurred while working in your institution. They can be absences without pay, including parental leave that began after January 1, 1991 and related to maternity, paternity or adoption leave. In addition, information concerning maternity leave that began before January 1, 1989 must be indicated in this part.

a) Evolution of member's status during the periods requested

You must indicate, for the periods request, whether the member holds the position or not. If the member does not, you must indicate that and enter the situation that applies.

The table below shows the status most frequently encountered that will help you determine whether the employer holds the position or not.

You will also find different situations that will enable you to establish the situation applicable to the position in the case where the member does not hold the position.

Holding a position gives the member the right to buy back periods of absence. If the member does not hold the position, he or she may still be entitled to buy back periods of absence depending on the member's situation and the years concerned by the application.

Part F – Attestation of periods of absence (cont.)

Network	Status	Job incumbent		Situations	
		Yes	No	Possible situations	Note
All	Permanent	X		N/A	Note A
	Regular	X		N/A	
	Job holder	X		N/A	
	Incumbent	X		N/A	
Education	Regular (fewer than 2 years)		X	- Employed, in the process of becoming incumbent	Note A
	Temporary (other than teachers)		X	- Employed, as a substitute teacher	Note B
	Part-time teacher under contract		X	- Employed, for work overload	
	Paid per course		X	- Employed, for specific project	
	Recall list or priority hiring list		X	- Substitute or supernumerary - Casual substitute - On call	Note C
("Teacher" : see note)					
Health and social services	Temporary		X	- Employed, as a replacement - Employed, for work overload - Employed, for specific project	Note B
	Recall list or availability list		X	- Employed, as a replacement - Employed, on assignment - On call	
Public service	Temporary		X	- Employed, in the process of becoming incumbent	Note A
	Casual		X	- Employed, as a replacement	Note B
	Temporary replacement		X	- Employed, for work overload	
	Seasonal or cyclical		X	- Employed, for specific project	

Teacher: If a teacher has more than one status, enter the status corresponding to the highest percentage of time worked.

Note A : This status involves the concept of job security and, therefore, the employee works without interruption.

Note B : The employee works **for a determined period of time**, for the reason given (replacement, work overload, etc.).

Note C : The employee **is not at work** during the period specified. The employee is waiting to be called back.

Example :

Joan wants to buy back maternity leave taken in December 1986 and the other periods of absence in her career from 1987 to 2007. Referring to her file, the employer determines the following :

- Joan was permanent, and therefore the job incumbent, when she was absent in 1986.
- She resigned on September 30, 1988 and then returned to work on call. Referring to the preceding table, we see : **Status** : On recall list; hence, a non-incumbent of the position. **Situation** : On call.
- In 1991, Joan replaced a colleague who was absent for a lengthy period. Referring to the preceding table, we see : **Status** : On recall list; hence, a non-incumbent of the position. **Situation** : Employed, on assignment.
- On April 2, 1992, Joan again became an incumbent of a regular position until December 31, 2007.

Part F – Attestation of periods of absence (cont.)

Because of these changes as incumbent or non-incumbent of the position, here is how the table is to be completed :

Beginning			End			Incumbent of the position		
YYYY	MM	DD	YYYY	MM	DD	Yes	No	Situation
1986	12	10	1988	09	30	X		
1988	10	01	1991	02	11		X	On call
1991	02	12	1992	04	01		X	Employed, on assignment
1992	04	02	2007	12	31	X		

b) Periods of absence to be bought back according to type of absence:

Enter the dates on which the periods of absence began and ended, and specify the type of absence.

In the “Type of absence” column, indicated whether it is :

- an absence without pay;
- parental leave after January 1, 1991, related to maternity, paternity or adoption leave;
- maternity leave that began **before January 1, 1989**.

Example :

Joan wants to buy back maternity leave taken in December 1986 and all the periods of absence in her career until December 31, 2007. Among all her absences entered in the application for buy-back, the employer indicated parental leave **from April 1, 1966 to March 31, 1997**.

Considering that information, here is how the table must be completed :

Beginning			End			Type of absence		
YYYY	MM	DD	YYYY	MM	DD	Absence without pay	Parental leave after January 1, 1991	Maternity leave before January 1, 1989
1986	12	10	1987	04	15			X
1987	04	16	2007	12	31	X		
1996	04	01	1997	03	31		X	

2. Additional information

Note that, in the case of periods of absence that the member wants to buy back and that concern years for which CARRA receive an annual report from the employer, CARRA uses that information to determine the service that can be bought back.

CARRA invites you to refer to your annual reports to make sure they show the correct number of days of absence. In addition, check that you used the correct absence code. For example, for an absence for parental leave, the absence code must be E1. If you find an error, please correct it using the form entitled “Demande de modification des données d’une participation à un régime de retraite” (291). This will avoid delays in the processing of the application for buy-back.

More specifically, **for a member working part time**, the **number of days referring to maternity leave beginning before January 1, 1989** must be entered according to the higher of the percentages, i.e. that for the position held by the member or that obtained according to the average time worked in the 20 weeks preceding maternity leave. You must adjust that information using the form entitled “Demande de modification des données d’une participation à un régime de retraite” (291), in order enable the member to have the appropriate benefit according to her situation recognized.

Part F – Attestation of periods of absence (cont.)

a) Absence that ended in the current year or in the preceding year

- 1) and 2) The application for buy-back must be sent only at the end of the complete absence provided for initial and after the member returns to work. For example, the absence cannot be considered complete if its initial duration provided for was two years full time, but it was modified after one year because of a 40% return to work. In that case, the application must be made only at the end of the two years provided for, and the date of return to work must be that of the return to work after the two years.

When an absence ended in the current year or the preceding year, CARRA frequently has not yet received the annual report for one or both of the years. That is why it is essential that you answer these questions so that CARRA can attest that the two conditions mentioned early are respected.

However, there are exceptions, described below. The member is absence for a disability: the member has a transfer agreement or retires, or this example: the member on maternity leave is not obliged to contribute to the plan when she submits an application to buy back an absence that has ended. Lastly, a person who is no longer employed but who was **eligible for an immediate retirement pension on the last day worked** can submit an application for buy-back.

b) Additional information if the period concerns one or more unreported years

This information is necessary if the annual report has not yet been submitted.

Example:

Susan took full-time parental leave from February 1, 2010 to April 30, 2011. Subsequently, she was absent without pay full time from June 1 to August 31, 2011. She wants to buy back those absences and submitted her application on October 15, 2011.

Assuming that the years 2010 and 2011 have not yet been the subject of an annual report, you must enter the additional information, since those two (2) years have not yet been reported.

2010	228	\$38 277.69
Calendar year	Number of days of absence	Salary not paid
RREGOP (01)	N/A	4
Pension plan	Group	Calendar number
260	E1	
Basis of remuneration	Absence code	

2011	95	\$15 949.03
Calendar year	Number of days of absence	Salary not paid
RREGOP (01)	N/A	4
Pension plan	Group	Calendar number
260	E1	
Basis of remuneration	Absence code	

2011	66	\$11 181.92
Calendar year	Number of days of absence	Salary not paid
RREGOP (01)	N/A	4
Pension plan	Group	Calendar number
260	E3	
Basis of remuneration	Absence code	

c) Absence owing to disability

- 1) and 2) You must enter the dates of the period of absence without pay following disability. You must then enter the complete exemption period, of a maximum duration of 3 years, **that preceded** the absence.

Lastly, you must be sure that your annual reports clearly reflect the situation. The period during which the employee was exempt from contributions to the pension plan owing to disability must be reported with absence code A1, whereas the subsequent period of absence without pay must be reported with absence code E3. If this has not been done, you can make the appropriate correction using the form entitled “Demande de modification des données d’une participation à un régime de retraite” (291).

Part F – Attestation of periods of absence (cont.)

d) Absence resulting from the settlement of a grievance or a special agreement

You must provide a copy of the grievance settlement or the special agreement.

Note that these situations often require adjustments to the regular membership file. In that case, you must first make the appropriate corrections using the form entitled "Demande de modification des données d'une participation à un régime de retraite" (291). Only when those adjustments have been made can CARRA process the application for buy-back of an absence resulting from those events.

e) Evolution of salary during the period of absence (participants in the SPMSQ or the PPPOCS only)

You must complete this section if you have to attest a period of absence for a member of the SPMSQ or the PPPOCS.

Indicate the evolution of the annual pensionable salary of the member, taking into consideration the changes in salary and specifying the dates when the changes came into effect. This is an annual pensionable salary that the member would have received if he or she had not been absent.

Example:

Greg works at the Institut Philippe-Pinel and, according to the employment he holds, he is a member of the PPPOCS pension plan. He wants to buy back his period of absence between **May 1, 2000 and April 30, 2001**. At the beginning of his absence, his annual pensionable salary was \$35 488. According to the collective agreement, Greg was entitled to a pay increase as of November 11, 2000 and an increase of 1.5% as of January 1, 2001, following negotiations. Because of this information, here is how the table must be completed:

Evolution of salary			
Date of coming into effect			Annual pensionable salary
YYYY	MM	DD	
2000	05	01	\$35 488
2000	11	11	\$36 872
2001	01	01	\$37 425

Part G – Periods of absence that cannot be attested owing to the lack of supporting documents

Indicate the periods for which you cannot provide the information required and the reason why. Indicating those periods and explaining why you are unable to attest a period will be construed as confirmation that you do not have the information required.

Example:

Jack wants to buy back his period of absence without pay between August 13, 1986 and January 14, 1987.

But his employer at the time cannot attest that period of absence because its records prior to 1987 were destroyed in a fire. After attesting the period from January 1 to 14, 1987 in Part F, the employer must complete Part G as follows:

Beginning			End			Reason
YYYY	MM	DD	YYYY	MM	DD	
1986	08	13	1986	12	31	File destroyed

Part H – Signature of the employer's authorized representative

This part must be signed by the person in charge of fringe benefits for the employer concerned by the period of buy-back.

Once you have completed and signed the form entitled "Attestation of a buy-back period" (728A), you must **return it to the member** who is applying for the buy-back. The signatures must be originals, as signature reproductions are not accepted. Subsequently, the member must send the application for buy-back to CARRA, along with the attestations of all the employers concerned.