

# FUNDING OF SUPERANNUATION FUND

## Contributions

**55** (1) An employee of an employer engaged in employment shall pay into the Pension Plan in accordance with this Act and the plan text.

(2) The employer of an employee referred to in subsection (1) shall, for each pay period, deduct from the salary of the employee and provide to the Administrator for deposit into the Superannuation Fund such amounts as are calculated on the basis of the contribution rates prescribed by plan text.

(3) Subject to this Act and the plan text, an employer referred to in subsection (2) shall match its employees' contributions to the Superannuation fund, and shall provide such matching amounts to the Administrator for deposit into the Superannuation Fund at the same time as its employees' corresponding contributions are provided to the Administrator.

(4) An employee may acquire pensionable service in respect of prior employment or a duly authorized absence from employment, or otherwise as permitted by the plan text, in accordance with the purchase of service requirements prescribed by the plan text.

(5) Where the Trustee determines that an existing or former employer owes money to the Superannuation Fund, the existing or former employer shall immediately pay to the Administrator for deposit into the Superannuation Fund all such money determined to be owed.

(6) *repealed 2018, c. 4, s. 41.*

## Interest on money owed

**56** The Trustee may charge interest, in accordance with the plan text, in respect of any money determined by the Trustee to be owed to the Superannuation Fund.

## Employee with maximum number of years of pensionable service

**57** (1) Any employee who has acquired the maximum number of years of pensionable service shall

(a) make no further contributions to the Pension Plan; and

(b) acquire no additional pensionable service.

(2) Subject to the plan text, the maximum number of years of pensionable service referred to in subsection (1) is thirty-five.

## Sufficiency of Superannuation Fund

**58** (1) Only the Trustee is responsible to ensure that the Superannuation Fund is sufficient to make all payments required to be made under this Act and no person is liable to make any supplementary or special payments for the purpose of meeting any underfunding in the Pension Plan except as set out in this Act or the plan text.

(2) For greater certainty,

(a) the Minister is only responsible for making those payments to the Superannuation Fund that an employer is required to make under this Act and the plan text;

(b) the Minister is not liable to make any supplementary payments for the purpose of meeting any underfunding in the Pension Plan; and

(c) notwithstanding any contract, agreement, order or representation to the contrary given, made or delivered at any time, no person has or may maintain any cause of action or claim against the Province, the Minister, the Trustee or any other person arising from or in relation to the cessation of any prior obligation to make any supplementary or special payments to the Superannuation Fund.

59 *repealed 2018, c. 4, s. 44.*

### **Termination and wind-up**

60 (1) Where the Superannuation Fund is to be terminated and wound up, the assets of the Superannuation Fund must be used to meet the accrued benefit entitlements of members, former members and any other persons entitled to a benefit under the Pension Plan before any other distribution may be made.

(2) Where the assets of the Superannuation Fund are insufficient to secure the benefit entitlements referred to in subsection (1), the assets of the Superannuation Fund must be allocated to members, former members and any other persons entitled to a benefit under the Pension Plan on a pro-rated basis, based on the actuarial present value of the accrued benefits of such persons as of the date of the wind-up, and distributed in the manner prescribed by the plan text.

(3) No employee or employer is required to pay any additional amount to the Pension Plan in respect of a shortfall in the Superannuation Fund upon the wind-up of the Pension Plan.

## **COST-OF-LIVING ADJUSTMENTS AND ADJUSTMENTS TO CONTRIBUTION RATES AND PLAN ELIGIBILITY AND BENEFITS**

### **Adjustments where funded ratio below 100% but at or above 96%**

66 (1) Where, in a five-year actuarial valuation report, the funded ratio of the Pension Plan is below one hundred per cent but at or above ninety-six per cent, the Trustee may amend the plan text to increase the average blended contribution rate by up to one percentage point, so as to achieve the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act.

(2) An increase of contribution rates under subsection (1) may occur only to the extent that the average blended contribution rate for each of employees and employers does not exceed the maximum rate permitted under the Income Tax Act (Canada) and applicable Canada Revenue Agency rules and policies and, when such maximum percentage contribution rate is reached, there must be no further increase of contribution rates.

### **Adjustments where funded ratio below 96% but at or above 90%**

**67 (1)** Where, in a five-year actuarial valuation report, the funded ratio of the Pension Plan is below ninety-six per cent but at or above ninety per cent, the Trustee shall immediately amend the plan text to increase the average blended contribution rate, so as to achieve the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act.

**(2)** An increase of contribution rates under subsection (1) may occur only to the extent that the average blended contribution rate for each of employees and employers does not exceed the maximum rate permitted under the Income Tax Act (Canada) and applicable Canada Revenue Agency rules and policies and, when the maximum percentage contribution rate is reached,

(a) there must be no further increase of contribution rates; and

(b) the Trustee shall adjust plan eligibility and benefits so as to achieve the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act.

### **Adjustments where funded ratio below 90%**

**68 (1)** Where, in a five-year actuarial valuation report, the funded ratio of the Pension Plan is below ninety per cent, the Trustee shall immediately amend the plan text to

(a) increase the average blended contribution rate to at least the level that would be required under subsection 67(1) if the funded ratio of the Pension Plan was at ninety per cent; and

(b) after accounting for the increase in the average blended contribution rate under clause (a), adjust plan eligibility and benefits, such that the combination of the contribution rate increase under clause (a) and the adjustment of plan eligibility and benefits, if any, under clause (b) achieves the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act.

**(2)** An increase of contribution rates under clause (1)(a) may occur only to the extent that the average blended contribution rate for each of employees and employers does not exceed the maximum rate permitted under the Income Tax Act (Canada) and applicable Canada Revenue Agency rules and policies and, when such maximum percentage contribution rate is reached, there must be no further increase of contribution rates and any further amendments to the Pension Plan necessary to achieve the Funding Target must be by way of the adjustment of plan eligibility and benefits only.

**69** *repealed 2018, c. 4, s. 54.*

### **Cost-of-living adjustments and application of surplus for 2016 to 2020**

**70 (1)** Subject to this Act, the cost-of-living increase, if any, for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, must be determined by the Trustee based on the advice of the plan's actuary and the funded ratio of the Pension Plan as at December 31, 2014, as set out in an actuarial valuation report, to be completed no later than June 30, 2015, made as at December 31, 2014.

**(2)** A superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2015, inclusive of any cost-of-living adjustments made by that date, must be further adjusted for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, based on the Trustee's declared five-year cost-of-living increase for the period, if any, subject to the following requirements:

(a) where the funded ratio of the Pension Plan as at December 31, 2014, is below one hundred per cent, there must be no increase for cost of living during the five-year cycle commencing January 1, 2016, and ending December 31, 2020;

(b) where the funded ratio of the Pension Plan as at December 31, 2014, is at least one hundred per cent and below one hundred and ten per cent, the Trustee shall

(i) use the amount of the funded ratio in excess of one hundred per cent to fund a strategic reserve, with the amount of the excess funded ratio allocated to funding of the strategic reserve to be not less than the following:

FUNDED RATIO	PERCENTAGE OF FUNDED RATIO ABOVE 100% TO STRATEGIC RESERVE
100% - 100.99%	5%
101% - 101.99%	15%
102% - 102.99%	10%
103% - 103.99%	20%
104% - 104.99%	25%
105% - 105.99%	30%
106% - 106.99%	35%
107% - 107.99%	40%
108% - 108.99%	45%
109% - 109.99%	50%

and

(ii) use the balance of the amount of the funded ratio in excess of one hundred per cent to increase any superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2015, inclusive of any cost-of-living adjustments made by that date, by a percentage, which may include zero per cent, determined by the Trustee based on the actuarial valuation report referred to in subsection (1), if the funded ratio of the Pension Plan over the immediately following five-year period is forecast to be at least one hundred per cent, or by a pro-rated amount of such percentage in accordance with subsection (5) or (6), effective January 1, 2016, and thereafter the superannuation allowance or other allowance together with accumulated cost-of-living adjustments made under this Act must be further increased by the same percentage effective January 1st in each of 2017, 2018, 2019 and 2020;

(c) where the funded ratio of the Pension Plan as at December 31, 2014, is at least one hundred and ten per cent and below one hundred and twenty per cent, the Trustee shall

(i) use at least one half of the amount of the funded ratio in excess of one hundred per cent to fund a strategic reserve,

(ii) after application of the excess funded ratio in accordance with subclause (i), use at least one half of the balance of the amount of the funded ratio in excess of one hundred per cent, if any, to increase any superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2015, inclusive of any cost-of-living adjustments made by that date, by a percentage supportable by such portion of the excess funded ratio, or by a prorated amount of such percentage in

accordance with subsection (5) or (6), effective January 1, 2016, and thereafter the superannuation allowance or other allowance together with accumulated cost-of-living adjustments made under this Act must be further increased by the same percentage effective January 1st in each of 2017, 2018, 2019 and 2020, and

(iii) after application of the excess funded ratio in accordance with subclauses (i) and (ii), use the balance of the amount of the funded ratio in excess of one hundred per cent, if any, to amend the plan text to decrease contribution rates or make positive adjustments to plan eligibility and benefits, or some combination of the two, effective January 1, 2016, with the allocation of this balance of the amount of the funded ratio in excess of one hundred per cent to be in the sole discretion of the Trustee;

(d) where the funded ratio of the Pension Plan as at December, 31 2014, is at least one hundred and twenty per cent, the Trustee shall

(i) use one half of the funded ratio in excess of one hundred and twenty per cent to increase any superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2015, inclusive of any cost-of-living adjustments made by that date, by a percentage supportable by such portion of the excess funded ratio, or by a prorated amount of such percentage in accordance with subsection (5) or (6), effective January 1, 2016, and thereafter the superannuation allowance or other allowance together with accumulated cost-of-living adjustments made under this Act must be further increased by the same percentage effective January 1st in each of 2017, 2018, 2019 and 2020,

(ii) use one half of the funded ratio in excess of one hundred and twenty per cent to amend the plan text to decrease contribution rates or make positive adjustments to plan eligibility and benefits, or some combination of the two, effective January 1, 2016, with the allocation of this balance of the amount of the funded ratio in excess of one hundred and twenty per cent to be in the sole discretion of the Trustee,

(iii) use at least one half of the amount of the funded ratio between one hundred per cent and one hundred and twenty per cent to fund a strategic reserve,

(iv) after application of the portion of the excess funded ratio in accordance with subclause (iii), use at least one half of the balance of the amount of the funded ratio between one hundred per cent and one hundred and twenty per cent, if any, to increase any superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2015, inclusive of any cost-of-living adjustments made by that date, by a percentage supportable by such portion of the excess funded ratio, or by a pro-rated amount of such percentage in accordance with subsection (5) or (6), effective January 1, 2016, and thereafter the superannuation allowance or other allowance together with accumulated cost-of-living adjustments made under this Act must be further increased by the same percentage effective January 1st in each of 2017, 2018, 2019 and 2020, and

(v) after application of the portion of the excess funded ratio in accordance with subclauses (iii) and (iv), use the balance of the amount of the funded ratio between one hundred per cent and one hundred and twenty per cent, if any, to amend the plan text to decrease contribution rates by a percentage supportable by such portion of the excess funded ratio, effective January 1, 2016, with the allocation of the amount of the funded ratio between one hundred per cent and one hundred and twenty per cent for the purposes of subclauses (iii), (iv) and (v) to be in the sole discretion of the Trustee if not otherwise specified.

**(3)** The amount of annual cost-of-living increase, if any, referred to in subsection (2) and applicable to the five-year cycle commencing January 1, 2016, and ending December 31, 2020, must be declared by the Trustee within thirty days of being determined pursuant to subsection (1).

**(4)** A superannuation allowance or other allowance under this Act that commences payment on or after the January 1, 2016, must

(a) receive no cost-of-living increase for the calendar years 2017, 2018, 2019 and 2020 if the funded ratio of the Pension Plan as at December 31, 2014, is less than one hundred per cent; or

(b) where the funded ratio of the Pension Plan as at December 31, 2014, is at least one hundred per cent, be increased by the percentage, if any, determined by the Trustee pursuant to clause (2)(b), (c) or (d), as applicable, for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, or a pro-rated amount of such percentage in accordance with subsection (5) or (6), effective January 1st of the calendar year immediately following the calendar year in which the allowance commenced payment, and thereafter the superannuation allowance or other allowance together with accumulated cost-of-living adjustments made under this Section must be further increased by the same percentage effective January 1st in each succeeding year until and including January 1, 2020

**(5)** Where the date on which a superannuation allowance or other allowance payable under this Act commences payment after January 1, 2015, but before January 1, 2020, is other than January 1st, the percentage cost-of-living increase determined by the Trustee pursuant to clause (2)(b), (c) or (d), as applicable, for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, and applicable to the next following January 1st, must be reduced so as to be proportionate to the part of the calendar year for which the allowance is paid.

**(6)** Subsection (5) does not apply to an allowance that commences payment to the survivor of an employee in receipt of a superannuation allowance under this Act unless that employee died in the calendar year that the allowance commenced payment to the employee, in which case the cost-of-living increase referred to in clause (2)(b), (c) or (d), as applicable, for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, and applicable to the next following January 1st, must be reduced so as to be proportionate to the part of the calendar year for which an allowance is paid to the employee and the survivor.

**(7)** Notwithstanding anything else in this Section, the cumulative cost-of-living adjustment for the five-year cycle commencing January 1, 2016, and ending December 31, 2020, must not exceed

(a) where the funded ratio of the Pension Plan as at December 31, 2014, is at least one hundred per cent and below one hundred and ten per cent, one half of the average annual inflation rate for the five-year period ending on the date of the actuarial valuation report in respect of the five-year cycle commencing January 1, 2016, and ending December 31, 2020; or

(b) where the funded ratio of the Pension Plan as at December 31, 2014, is at least one hundred and ten per cent, the average annual inflation rate for the five-year period ending on the date of the actuarial valuation report in respect of the five-year cycle commencing January 1, 2016, and ending December 31, 2020.

**(8)** Where any portion of an excess funded ratio referred to in subclause (2)(b)(ii), (c)(ii), (d)(ii) or (d)(iv) cannot be applied to a cost-of-living adjustment because of the limitation prescribed by subsection (7), that portion of the excess funded ratio shall be added to the strategic reserve notwithstanding any other provision of this Act purporting to limit the strategic reserve.

**(9)** Notwithstanding anything else in this Section, any positive adjustments to plan eligibility and benefits must not exceed the eligibility and benefit levels in existence as at April 1, 2010.

(10) Where any portion of an excess funded ratio referred to in subclause (2)(d)(ii) cannot be applied to positive adjustments to plan eligibility and benefits because of the limitation set out in subsection (9) that portion of the excess funded ratio must be added to the strategic reserve notwithstanding any other provision of this Act purporting to limit the strategic reserve.

(11) Where this Section requires or permits the Trustee to fund a strategic reserve, the Trustee must leave the portion of the funded ratio in excess of one hundred per cent being allocated to the strategic reserve in the Superannuation Fund.

(12) Subject to Sections 73 and 74, once determinations in respect of cost-of-living adjustments, contribution rates, funding of a strategic reserve, and plan eligibility and benefits are made for each five-year cycle, based on the five-year actuarial valuation reports, the Trustee shall have no further ability to amend any such determinations until the following five-year cycle.

(13) For the purpose of Sections 66 to 75,

(a) the funded ratio of the Pension Plan as at December 31, 2014 before any decision is taken by the Trustee must be determined assuming no cost-of-living increases for the five-year cycle commencing January 1, 2016, and ending December 31, 2020; and

(b) the funded ratio of the Pension Plan as at each of December 31, 2019, and December 31, 2024, for the purpose of assessing whether a Funding Target requirement has been satisfied, must be determined reflecting the cost-of-living increases and contribution rates set by the Trustee for the five-year cycle commencing January 1, 2016, and ending December 31, 2020.

#### **Cost-of-living adjustments and application of surplus beyond 2020**

71 The principles, timelines and processes prescribed by Section 70 apply, mutatis mutandis, to cost-of-living increases, if any, and to the application of any surplus in the Superannuation Fund, for each five-year cycle commencing after December 31, 2020.

#### **No cost-of-living adjustment for deferred allowance**

72 From and after January 1, 2011, a deferred allowance payable under this Act must not commence or continue to be credited with any cost-of-living adjustment in respect of the period prior to which the allowance commences payment.

#### **Adjustments where significant decline in funded ratio**

73 (1) Notwithstanding any other provision of this Act, where, during any five-year cycle, with the advice of the plan's actuary and other relevant advisors, the Trustee at any time has reason to believe that the funded ratio of the Pension Plan has, because of the then-current economic situation or other extraordinary circumstances, declined so as to be

(a) less than one hundred per cent; and

(b) at least fifteen percentage points below the funded ratio set out in the actuarial valuation report for the five-year cycle, the Trustee shall immediately amend the plan text to increase contribution rates and adjust plan eligibility and benefits, if necessary, to achieve the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act, with such amendments to achieve the Funding Target to be based on the funded ratio of the Pension Plan and in accordance with the actions prescribed by Section 66, 67 or 68, as applicable.

(2) For greater certainty, the increase in contribution rates and any other changes to the Pension Plan required under subsection (1) may be made by the Trustee more than once in any five-year cycle referred to in subsection (1).

(3) Notwithstanding any other provision of this Act, where, during any five-year cycle, with the advice of the plan's actuary and other relevant advisors, the Trustee at any time has reason to believe that the funded ratio of the Pension Plan has, because of the then-current economic situation or other extraordinary circumstances, declined so as to be

(a) less than one hundred per cent; and

(b) at least ten and less than fifteen percentage points below the funded ratio set out in the actuarial valuation report for the five-year cycle, the Trustee may amend the plan text to increase contribution rates and adjust plan eligibility and benefits to achieve the Funding Target based on a projection of the Pension Plan's financial position using the plan's going-concern actuarial assumptions for funding purposes and in consideration of any other actions required under this Act, with such amendments to achieve the Funding Target to be based on the funded ratio of the Pension Plan and in accordance with the actions prescribed by Section 66, 67 or 68, as applicable.

(4) For greater certainty, the increase in contribution rates and any other changes to the Pension Plan permitted under subsection (3) may be made by the Trustee more than once in any five-year cycle referred to in subsection (3).

(5) For greater certainty, any adjustment in plan eligibility and benefits pursuant to subsections (1), (2), (3) and (4) is in the discretion of the Trustee.

(6) The Trustee shall promptly notify all affected employees and employers of any change to contribution rates and plan eligibility and benefits determined by the Trustee.

#### **Cost-of-living adjustments where significant decline in funded ratio**

74 (1) Notwithstanding any other provision of this Act, during any five-year cycle commencing on or after January 1, 2016, where, with the advice of the plan's actuary and other relevant advisors, the Trustee at any time has reason to believe that the funded ratio of the Pension Plan has, because of the then-current economic situation or other extraordinary circumstances, declined so as to be

(a) less than one hundred per cent; and

(b) fifteen percentage points or more below the funded ratio set out in the actuarial valuation report for that five-year cycle, the Trustee shall declare the annual cost-of-living increase effective the next following January 1st to be zero.

(2) Where the Trustee declares an annual cost-of-living increase to be zero under subsection (1), the Trustee shall monitor the economic situation or other extraordinary circumstances that prompted the declaration and may, with the advice of the plan's actuary and other relevant advisors, declare further scheduled cost-of-living increases within that five-year cycle to also be zero.

(3) An annual cost-of-living increase payable but for subsections (1) and (2) does not accumulate and is not otherwise payable at a future time.

#### **Cost-of-living adjustments**

75 (1) A superannuation allowance or other allowance being paid under this Act or the former Act on December 31, 2010, or that commences payment after December 31, 2010, must be adjusted for cost of living in accordance only with Sections 69 to 72 and 74.



(2) Notwithstanding any prior enactment, or any contract, agreement, order or representation relating to, fixing or in any manner referencing a cost-of-living adjustment applicable to any superannuation allowance or other allowance under this Act or the former Act, the amount of any such cost-of-living adjustment must be determined solely in accordance with Sections 69 to 72 and 74.

(3) No person has or may maintain any cause of action or claim against the Province, the Minister, the Trustee or any other person arising from or in relation to a prior enactment, contract, agreement, order or representation referred to in subsection (2).

## LIMITATIONS ON PLAN TEXT

88 (1) *repealed 2018, c. 4, s. 65.*

(2) The Trustee, in connection with the Trustee's power to make and amend the plan text under subsection 87(1), is subject to the following limitations:

(a) the Trustee may only amend contribution rates and plan eligibility and benefits

(i) in accordance with the authority to do so provided to the Trustee under Sections 66 to 75,

(ii) to implement recommendations set out in a report produced pursuant to Section 47 or where, based on such recommendations, the Trustee determines in the Trustee's discretion that amendments to contribution rates or plan eligibility and benefits are necessary or advisable, or

(iii) in response to enhancements to the Canada Pension Plan scheduled to occur between 2019 and 2025;

(b) any change in

(i) the percentage rate of accrual of benefit per year of service, or

(ii) the formula for determination of highest average salary, used for the purpose of calculating the amount of an allowance must not affect the percentage rate of accrual of benefit per year of service or the formula for determination of highest average salary that was applicable immediately before the change came into effect;

(c) any change to eligibility criteria for receiving a superannuation allowance or deferred allowance must not take effect until at least one hundred and twenty days following the issuance of a general notification by the Trustee to all members and former members of record;

(d) any change to eligibility criteria for receiving a superannuation allowance or deferred allowance applies to any member or former member who, on or before the last day of the notification period referred to in clause (c), has not both

(i) met the eligibility criteria in place immediately before the change such that the member or former member became entitled to receive a superannuation allowance or deferred allowance, and

(ii) elected, by written notice sent to and actually received by the Administrator, to immediately commence receipt of the allowance;

(e) the Trustee may not amend the base benefit amount, inclusive of any accumulated cost-of-living adjustments, of a superannuation allowance that has commenced payment, but may only determine prospective cost-of-living adjustments applicable to a superannuation allowance in accordance with the authority to do so under Sections 66 to 75.

(3) Notwithstanding clause (2)(b), upon a change being made in the percentage rate of accrual of benefit per year of service, the calculation of the amount of a superannuation allowance must be based on the sum of

(a) the highest average salary, determined in accordance with the plan text, attributable to the period immediately preceding the effective date of the change in the percentage rate of accrual of benefit, multiplied by the years of pensionable service for that period and the percentage rate of accrual of benefit applicable to that period; and

(b) the highest average salary, determined in accordance with the plan text, attributable to the period from and after the effective date of the change in the percentage rate of accrual of benefit, multiplied by the years of pensionable service for that period and the percentage rate of accrual of benefit applicable to that period.

(4) Notwithstanding clause (2)(b), upon a change being made in the formula for determination of highest average salary, the calculation of the amount of a superannuation allowance must be based on the sum of

(a) the highest average salary, based on the formula for determining highest average salary attributable to the period immediately preceding the effective date of the change in such formula, multiplied by the years of pensionable service for that period and the percentage rate of accrual of benefit applicable to that period; and

(b) the highest average salary, based on the formula for determining highest average salary attributable to the period from and after the effective date of the change in such formula, multiplied by the years of pensionable service for that period and the percentage rate of accrual of benefit applicable to that period.

(5) Where identified thresholds have been met under Section 70 such that the Trustee is able to make positive adjustments to plan eligibility and benefits, the Trustee may restore, in such increments, for such past periods, and on such terms as the Trustee considers appropriate,

(a) the percentage rate of accrual of benefit per year of service or the formula for determination of highest average salary, or both; or

(b) such other plan eligibility and benefits as may have been reduced.

(6) *repealed 2018, c. 4, s. 65.*