



Treasury Board of Canada
Secrétariat

Secrétariat du Conseil du Trésor
du Canada

Pensions and Benefits
Sector

Secteur des pensions et
avantages sociaux

Ottawa, Canada
K1A 0R5

(28) M&R - 1 2010
R. [Signature]

Mr. John Gordon
National President
Public Service Alliance of Canada
233 Gilmour Street
Ottawa, Ontario
K2P 0P1

Dear Mr John Gordon:

Thank you for your letter of November 9, 2009 with respect to providing early retirement provisions for Border Services Officers employed with the Canada Border Services Agency.

As you pointed out, there are early retirement provisions under the *Public Service Superannuation Act* (PSSA) for Correctional Service of Canada (CSC) employees with operational service. The *Royal Canadian Mounted Police Superannuation Act* (RCMPSA) also provides early retirement provisions to its regular members (i.e., police officers). It should be noted that it is the *Income Tax Act* (ITA) which allows a registered pension plan to provide more generous early retirement provisions for public safety occupations than for other pension plan participants. Currently, under the Income Tax Regulations, public safety occupation means the occupation of "firefighter, police officer, corrections officer, air traffic controller or commercial airline pilot".

I would also like to mention that the early retirement provisions under the PSSA for CSC employees were provided following extensive analysis of the needs of this particular workforce. These early retirement provisions were enacted in 1994 since it recognized the unique pressures faced by these employees who often have shorter careers due to the dangerous and physically demanding nature of their jobs.

cc: Jérôme Turgeon
Ron Meran
Jean-Pierre Fortin
Steve Pellerin-Sowle
Catherine Gilbert
Kate Rogers
Mariane Absou-Dib
Lisa Addario
James Infantino
Annette Marquis
Michel Chevalier

Canada

In keeping with your request, we will provide a copy of your correspondence to John Knuble, the chair of the Public Service Pension Advisory Committee, for his consideration.

Yours truly,

A handwritten signature in black ink, appearing to read "W. Davern Jones". The signature is written in a cursive style with a large initial "W" and a long, sweeping tail.

W. Davern Jones
Assistant Secretary
Treasury Board of Canada
PBD - Assistant Secretary's Office

c.c. John Knuble, Deputy Minister, Agriculture and Agri-Food Canada