



*Better government: with partners, for Canadians*



## ANNUAL REPORT



# **Report on the Administration of the *Members of Parliament Retiring Allowances Act***

for the Fiscal Year Ended March 31, 2013





**Report on the Administration of  
the *Members of Parliament  
Retiring Allowances Act***

for the Fiscal Year Ended March 31, 2013

© Her Majesty the Queen in Right of Canada,  
represented by the President of the Treasury Board, 2014

ISSN 1487-1815

Catalogue No. BT1-11/2013E-PDF

This document is available on the Treasury Board of Canada Secretariat  
website at <http://www.tbs-sct.gc.ca>

This document is available in alternative formats upon request.

---

His Excellency the Right Honourable David Johnston, C.C., C.M.M., C.O.M., C.D.,  
Governor General of Canada

Excellency:

I have the honour to submit to Your Excellency, in both official languages, the annual Report on the Administration of the *Members of Parliament Retiring Allowances Act* for the fiscal year ended March 31, 2013.

Respectfully submitted,

Original signed by

The Honourable Tony Clement,  
President of the Treasury Board

---



---

## Table of Contents

Introduction .....	1
Year at a Glance: 2012–13 .....	1
Changes to the Members of Parliament Pension Plan .....	2
Demographic Highlights .....	3
Membership Eligibility .....	3
Plan Provisions .....	3
Annual Allowances .....	3
Withdrawal Allowance .....	4
Survivor Allowance .....	4
Indexing .....	5
Funding .....	5
Accounts .....	5
Actuarial Funding Valuation .....	6
Members' Contributions .....	6
Government Contributions .....	7
Interest .....	8
Credits and Debits to the Accounts .....	8
Minimum Benefit .....	8
Roles and Responsibilities .....	8
Treasury Board of Canada Secretariat .....	8
Public Works and Government Services Canada and the Senate of Canada .....	9
Office of the Chief Actuary .....	9
Statistical Tables .....	10

---





---

## Introduction

The *Members of Parliament Retiring Allowances Act* (MPRAA or the Act) governs pension arrangements for members of Parliament, i.e., members of the Senate and of the House of Commons. Under the Act, the members of Parliament pension plan (the plan) also provides a survivor allowance for eligible spouses and children.

Administered by Public Works and Government Services Canada and the Senate of Canada, the plan was established in 1952 and has covered members of the House of Commons since 1952, and members of the Senate since 1965.

The plan is a “contributory defined benefit” plan, which provides benefits that are calculated using a defined formula. The formula is based on members’ service and salary.

This report provides a summary of the plan’s main provisions, presents information for the fiscal year 2012–13 on the transactions recorded in the pension plan accounts, and provides information about membership, benefits paid and historical data.

In this report, “members” refers to active and retired participants in the plan. Where necessary, members of the Senate and of the House of Commons are referred to separately.

## Year at a Glance: 2012–13

- ▶ As at March 31, 2013, there were 411 members (410 members in 2012) contributing under the plan, and there was 1 vacant seat in the House of Commons.
- ▶ As at March 31, 2013, there were 722 annual allowances (717 annual allowances in 2012) in pay.
- ▶ The average annual allowance in pay under the MPRAA, including indexation, was \$67,461 (\$66,218 in 2012) for former members of the Senate and \$59,307 (\$58,051 in 2012) for former members of the House of Commons.
- ▶ On March 29, 2012, Budget 2012 announced the government’s intention to adjust the public service pension plan so that employee contributions equal, over time, those of the employer (50:50). Comparable changes will be made to contribution rates for the pension plan for members of Parliament. Other amendments to the pension plan for members of Parliament will take effect in the coming years.

## Changes to the Members of Parliament Pension Plan

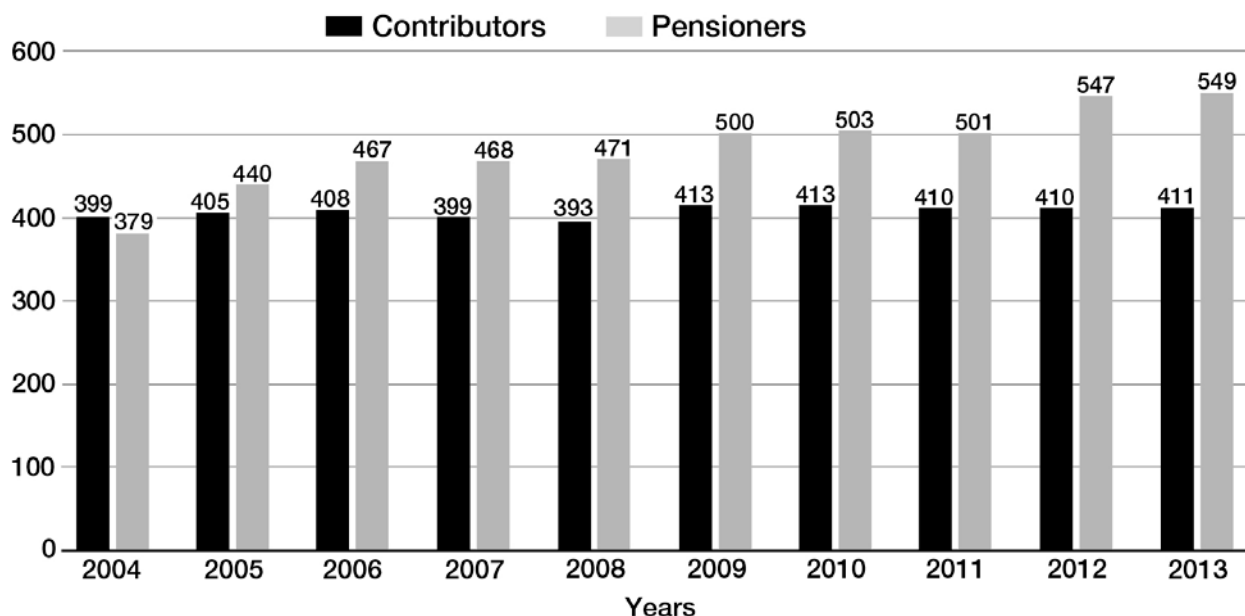
The *Pension Reform Act* was tabled before Parliament on October 19, 2012, and received Royal Assent on November 1, 2012. A number of amendments have been made to the MPRAA:

- ▶ Effective January 1, 2013, contribution rates to the members of Parliament pension plan are increasing over time to bring the current service cost-sharing ratio to 50 per cent by January 1, 2017. Contribution rates for calendar years 2013 to 2015 have been set in the MPRAA. Contribution rates commencing January 1, 2016, will be set by the Chief Actuary of Canada.
- ▶ The age at which a pension may be paid without a reduction has been raised from age 55 to age 65 for pensionable service accrued on or after January 1, 2016. A member can elect to receive an annual allowance at age 55 but the allowance will be reduced by 1 per cent for each year the member is below age 65. Changes to the prime minister's allowance are described in the "Plan Provisions" section of this report.
- ▶ Effective January 1, 2016, benefits under the plan for pensionable service accrued on or after January 1, 2016, will be coordinated with the Canada/Quebec Pension Plan (CPP/QPP). The coordination feature allows for members' contributions and benefits to be adjusted to take into account the contributions paid to, and benefits received from, the CPP/QPP. Upon a member reaching age 60, for service accrued after January 1, 2016, benefits payable under the plan will be reduced to reflect the contributions paid to the plan for earnings that are also covered by the CPP/QPP.
- ▶ The rate of interest to be credited to the Members of Parliament Retiring Allowances (MPRA) and Members of Parliament Retirement Compensation Arrangements (MPRCA) accounts has been modified and is described in the "Interest" section of this report.
- ▶ Effective January 1, 2013, the President of the Treasury Board, on the basis of actuarial advice, is authorized to debit amounts from the MPRA and MPRCA accounts if the amounts to the credit of the accounts exceed the costs of all benefits payable from the accounts.

---

## Demographic Highlights

Figure 1 demonstrates the number of contributors relative to the number of pensioners from 2004 to 2013.



## Membership Eligibility

All members of Parliament must contribute to the plan. Since 1965, membership in the plan has been compulsory for all senators. As of September 21, 2000, membership in the plan has been compulsory for all members of the House of Commons.

## Plan Provisions

### Annual Allowances

#### Members

Upon ceasing to be a member of Parliament, plan members are entitled to an annual allowance after they have contributed to the plan for at least six years. For service up to and including July 12, 1995, former members are entitled to an immediate annual allowance. For service after that date, former members are not entitled to an annual allowance until they are 55.

The benefit accrual rate for senators is 3 per cent per year of service to a maximum of 75 per cent of the average sessional indemnity.

For members of the House of Commons, the accrual rate is 5 per cent per year of service up to and including July 12, 1995; 4 per cent per year of service after that date until December 31, 2000; and 3 per cent per year of service effective January 1, 2001, to a maximum of 75 per cent of the average sessional indemnity. Effective January 1, 2001, the annual allowance is based on members' average sessional indemnity for the best five years. Prior to that date, the annual allowance was based on the average sessional indemnity for the best six years.

The annual allowance of a retired member is suspended if that person becomes a member again, either of the Senate or the House of Commons. The annual allowance of a retired member of the Senate or the House of Commons is suspended if that person starts working for the federal government and remuneration exceeds \$5,000 per year.

### **Prime Minister**

During an individual's tenure as prime minister, the incumbent must contribute for at least four years if this service is to be eligible for an allowance. The allowance will be paid once the prime minister is no longer a member of Parliament or is 67 years old, whichever comes later. Effective retroactively from February 6, 2006, the allowance is equal to 3 per cent of the prime minister's salary upon the date of payment multiplied by the years of service as a prime minister, and cannot exceed two thirds of the prime minister's salary at the time the payment of the allowance begins.

### **Withdrawal Allowance**

Some members may get a withdrawal allowance. This is a return of a member's contributions, along with interest on those contributions. Members receive withdrawal allowances if they do not complete six years of contributory service, if they leave the Senate by reason of disqualification, or if they are expelled from the House of Commons.

### **Survivor Allowance**

#### **Members**

Eligible survivors and children of members may receive an allowance.

For eligible survivors, this allowance is equal to three fifths of the basic annual allowance that the member would have been entitled to receive, or that the retired member was receiving, immediately before his or her death.

---

Children of members who are under the age of 18 or full-time students between 18 and 25 years of age are also entitled to an allowance. This allowance is equal to one tenth of the member's basic annual allowance or two tenths if no allowance is being paid to an eligible survivor as defined in the legislation.

### **Prime Minister**

An eligible survivor receives an allowance equal to one half of the allowance payable to a former prime minister for service as prime minister. While the prime minister must contribute at the applicable contribution rate of the salary paid to him or her as prime minister in addition to the contributions as a member of the House of Commons, a survivor allowance is paid to a spouse but not to the children of a former prime minister.

### **Indexing**

Allowances to retired members and survivors are adjusted at the beginning of each calendar year. This adjustment corresponds to the percentage increase in the average of the Consumer Price Index (CPI) for the 12-month period ended September 30 over the CPI average for the same 12-month period of the previous year. In January 2013, allowances were increased (i.e., indexed) by 1.9 per cent (2.8 per cent in January 2012).

Indexing payments do not begin until the former member is 60 years old; however, once indexing begins, payments reflect the cumulative increase in the CPI since the member left Parliament.

Survivor allowances are indexed immediately from the date a member left Parliament.

### **Funding**

#### **Accounts**

Two accounts are maintained in the Public Accounts of Canada to record transactions under the plan: the MPRA Account and the MPRCA Account.

The MPRA Account records the transactions related to the benefits payable under the plan when these benefits accord with income tax rules for registered pension plans. The MPRCA Account records the transactions related to the benefits payable under the plan when the benefits exceed the limits imposed by tax rules.

The MPRCA Account is registered with the Canada Revenue Agency (CRA) and records transfers made annually between the MPRCA Account and CRA either to remit a 50-per-cent refundable tax in respect of the net contributions and interest credits or to credit a reimbursement based on the net benefit payments. For the fiscal year ended March 31, 2013, the MPRCA Account has paid to the CRA \$17.4 million (\$16.8 million in 2012).

Statistical Tables 1 to 4 in this report present current and historical data on the MPRA and MPRCA accounts.

## Actuarial Funding Valuation

As required by the *Public Pensions Reporting Act*, the President of the Treasury Board causes the Chief Actuary to conduct an actuarial funding valuation of the pension arrangements established under the MPRAA. The actuarial valuation is performed by the Office of the Chief Actuary at least every three years and is tabled in Parliament by the President. The actuarial valuation presents an estimate of the balance sheet on an actuarial basis, notably, the value of assets and liabilities and any resulting excess or shortfall. In addition, the actuarial valuation also determines the projected current service cost for each of the next three years following the valuation date. The most recent valuation, the *Actuarial Report: Updating the Actuarial Report on the Pension Plan for the Members of Parliament as at 31 March, 2010*, was tabled before Parliament on May 31, 2013.

## Members' Contributions

Effective January 1, 2013, a 3-per-cent increase in plan members' contribution rates will be phased in gradually over the next three years. The increase means that contribution rates will rise by 1 per cent of sessional indemnities each calendar year for three years. In 2012, plan members contributed 7 per cent of their sessional indemnities toward pension contributions. The following table shows members' contribution rates for calendar years 2013 to 2015 inclusively. These contribution rates have been set in the MPRAA as amended by the *Pension Reform Act*.

### Members of the House of Commons and the Senate: Contribution Rates in Respect of Sessional Indemnities

Calendar Year	2013	2014	2015
Contribution rates	8%	9%	10%

Member contributions are recorded under the MPRA Account on the portion of his or her sessional indemnities that does not exceed the earnings limit for the calendar year. The earnings limit for 2013 is \$134,833.50 (\$132,333.50 in 2012) and is defined by the *Income Tax Act* (ITA)

on the maximum pensionable earnings that can be accrued during a calendar year. A member's contributions are recorded under the MPRCA Account on the portion of his or her benefits that exceed the ITA limits. Once a member has reached the earnings limit for the calendar year, he or she contributes only a certain percentage to the MPRCA Account as established under the MPRAA.

Until they reach the maximum pension accrual of 75 per cent, members of the Senate and the House of Commons contribute on their sessional indemnity based on the rates shown in the preceding table. Once a plan member accrues a 75-per-cent maximum benefit, the contribution rate drops to 1 per cent of salary for the remainder of his or her service.

Some members receive additional allowances and salaries as speakers, ministers, leaders of the opposition, parliamentary secretaries and so forth. They will contribute on these additional allowances and salaries based on the rates indicated.

In addition to member contributions, the individual who holds the office of prime minister must also contribute on his or her salary received as prime minister at the rates shown in the preceding table. If eligible, a member can decide to contribute for prior service in Parliament, in which case the member must pay interest on past service contributions.

## Government Contributions

On a monthly basis, the government is required to contribute an amount to each account, after taking into account members' contributions, to fund the costs of all future benefits that members have earned during that month. The government contribution rate for each account varies from year to year and can be expressed as a percentage of the pensionable payroll. The government current service contribution rates for the calendar years 2013 and 2012 are as follows:

### Government Contributions Rates (percentage of pensionable payroll)

	2013	2012
<b>Senate</b>		
MPRA Account	9.18	10.47
MPRCA Account	18.87	21.64
<b>House of Commons</b>		
MPRA Account	14.21	14.83
MPRCA Account	29.24	33.01

## Interest

Every quarter, the government credits interest on the balance of each account at a rate set by the regulations. Effective January 1, 2013, the interest rate to be credited to the MPRA and the MPRCA accounts is the effective quarterly rate derived from the valuation interest rate used in the most recently tabled valuation report from the Chief Actuary of Canada. For the fiscal year ended March 31, 2013, interest was credited at 2.5 per cent per quarter for the three quarters ended December 31, 2012, and 1.15 per cent for the quarter ended March 31, 2013.

## Credits and Debits to the Accounts

When the government identifies an unfunded actuarial liability in either the MPRA Account or the MPRCA Account following the tabling of an actuarial valuation report in Parliament, the government must, over a prescribed period, credit to the account such amounts that, after the prescribed period, would cover the unfunded actuarial liability identified.

The *Pension Reform Act* amended the MPRAA to permit the government, on the basis of actuarial advice from the Chief Actuary, to debit amounts from the MPRA and the MPRCA accounts if the amounts to the credit of the accounts exceed the total costs of all allowances and other benefits payable under the plan.

## Minimum Benefit

When a member or retired member dies and there are no survivors entitled to an allowance, the member's estate receives the amount by which the member's contributions exceed any allowances already paid.

## Roles and Responsibilities

The overall responsibility of the MPRAA lies with the President of the Treasury Board, supported by the Secretariat as the administrative arm of the Treasury Board; Public Works and Government Services Canada; and the Senate of Canada.

## Treasury Board of Canada Secretariat

The President of the Treasury Board is responsible for the overall management of the plan and acts as the plan sponsor. In support of the Treasury Board's role, the Secretariat is responsible for policy development in respect of the funding, design and governance of the members of Parliament retirement programs and arrangements.



---

## Public Works and Government Services Canada and the Senate of Canada

Public Works and Government Services Canada and the Senate of Canada are responsible for the day-to-day administration of the plan. This includes developing and maintaining the plan's pension systems, books of accounts, records, and internal controls, as well as preparing Account Transaction Statements for reporting in the Public Accounts.

## Office of the Chief Actuary

The Office of the Chief Actuary, an independent unit within the Office of the Superintendent of Financial Institutions Canada, provides a range of actuarial services and advice to the Government of Canada, including services and advice for the members of Parliament pension plan. The Office of the Chief Actuary is responsible for conducting an annual actuarial valuation of the pension plan for accounting purposes as well as a triennial (i.e., once every three years) funding valuation, setting contribution rates and coordination factors for the plan, and recommending credits and debits to the accounts.

## Statistical Tables

**Table 1**

Members of Parliament Retiring Allowances Account Year Ended March 31  
(\$ thousands)

	2013	2012
<b>Members of Parliament Retiring Allowances Account, Opening Balance (A)</b>	<b>708,049</b>	655,636
<b>Receipts and Other Credits</b>		
Members' contributions, current	1,942	1,909
Government contributions, current	9,000	9,002
Members' contributions, arrears on principal, interest, and mortality insurance	31	56
Government contributions on amounts payable (elections)	0	0
Interest	62,795	67,506
Transfer from the Supplementary Retirement Benefits Account	0	0
Actuarial liability adjustment	0	0
<b>Total Receipts (B)</b>	<b>73,768</b>	78,473
<b>Payments and Other Charges</b>		
Annual allowances	25,766	24,682
Withdrawal allowances including interest	15	666
Pension division payments	230	506
Transfers to the Public Service Superannuation Account	0	206
<b>Total Payments (C)</b>	<b>26,011</b>	26,060
<b>Excess of Receipts Over Payments (B - C) = (D)</b>	<b>47,757</b>	52,413
<b>Members of Parliament Retiring Allowances Account, Closing Balance (A + D)</b>	<b>755,806</b>	708,049

**Table 2**

Members of Parliament Retirement Compensation Arrangements Account Year Ended March 31 (\$ thousands)

	2013	2012
<b>Members of Parliament Retirement Compensation Arrangements Account, Opening Balance (A)</b>	<b>231,416</b>	215,033
<b>Receipts and Other Credits</b>		
Members' contributions, current	<b>2,784</b>	2,720
Government contributions, current	<b>19,212</b>	20,399
Members' contributions, arrears on principal, interest, and mortality insurance	<b>33</b>	38
Interest	<b>20,885</b>	22,707
Actuarial liability adjustment	<b>0</b>	600
<b>Total Receipts (B)</b>	<b>42,914</b>	46,464
<b>Payments and Other Charges</b>		
Annual allowances	<b>12,014</b>	11,269
Withdrawal allowances plus interest	<b>71</b>	1,077
Pension division payments	<b>284</b>	465
Transfer to other pension funds	<b>0</b>	478
Refundable tax <sup>1</sup>	<b>17,368</b>	16,792
Other <sup>2</sup>	<b>600</b>	0
<b>Total Payments (C)</b>	<b>30,337</b>	30,081
<b>Excess of Receipts over Payments (B - C) = (D)</b>	<b>12,577</b>	16,383
<b>Members of Parliament Retirement Compensation Arrangements Account, Closing Balance (A + D)</b>	<b>243,993</b>	231,416

Certain comparative figures have been reclassified to conform to the current year's presentation.

1. A refundable tax equal to 50 per cent of contributions and interest credited to the MPRCA Account, less 50 per cent of benefits paid out of the account, must be remitted each year to the CRA.
2. Includes the reversal of actuarial liability adjustment recorded in prior year.

**Table 3**  
**Members of Parliament Retiring Allowances Account**  
**Comparative Data—November 20, 1952, to March 31, 2013**

Period / Fiscal Year	Members' Contributions (\$) <sup>1</sup>	Government Contributions (\$)	Interest (\$)	Actuarial and Other Accounting Adjustments (\$)	Total Receipts (\$)	Annual Allowances (\$)	Withdrawal Allowances (\$)	Transfers to PSS's Account (\$)	Total Payments (\$)	Account Balance (\$)
1952-1989	26,299,441	25,786,913	22,917,200	0	75,003,554	41,114,724	4,365,056	269,623	45,749,403	29,254,221
1989-90	2,267,074	2,082,958	2,960,449	0	7,310,481	6,197,822	124,942	24,593	6,347,357	30,217,345
1990-91	2,305,080	2,175,581	3,059,384	0	7,540,045	6,368,934	27,364	0	6,396,298	31,361,092
1991-92	2,060,258	2,220,659	3,440,449	167,941,788 <sup>2</sup>	175,663,154	7,187,271	7,339	0	7,194,610	199,829,636
1992-93	1,042,520	2,131,335	20,493,768	0	23,667,623	9,813,446	17,221	0	9,830,667	213,666,592
1993-94	1,048,643	2,064,761	21,882,703	0	24,996,107	12,084,079	1,852,076	0	13,936,155	224,726,544
1994-95	1,070,539	1,884,100	22,861,864	0	25,816,503	15,432,287	58,833	0	15,491,120	235,051,927
1995-96	990,505	1,685,476	23,933,398	0	26,609,379	14,947,496	936,723	0	15,884,219	245,777,087
1996-97	876,577	1,561,870	25,029,451	0	27,467,898	15,000,643	138,516 <sup>3</sup>	0	15,139,159	258,105,826
1997-98	941,060	1,707,658	26,262,499	0	28,911,217	15,251,902	840,524 <sup>3</sup>	0	16,092,426	270,924,617
1998-99	1,081,944	2,261,589	27,620,578	0	30,964,111	15,211,454	673,914 <sup>3</sup>	0	15,885,368	286,003,360
1999-2000	1,054,926	2,673,500	29,409,145	0	33,137,571	15,311,534	680,015 <sup>3</sup>	0	15,991,549	303,149,382
2000-01	1,582,118	2,882,101	31,014,334	0	35,478,553	15,514,009	405,499 <sup>3</sup>	0	15,919,508	322,708,427
2001-02	1,366,802	3,847,838	33,226,180	0	38,440,820	15,993,470	154,314 <sup>3</sup>	0	16,147,784	345,001,463
2002-03	1,340,110	4,395,891	35,221,387	0	40,957,388	16,623,728	846,514 <sup>3</sup>	0	17,470,242	368,488,609
2003-04	1,100,713	4,557,315	37,822,796	0	43,480,824	16,551,392	862,213 <sup>3</sup>	0	17,413,605	394,555,828
2004-05	1,361,109	4,780,613	40,502,434	0	46,644,156	18,108,177	566,431 <sup>3</sup>	0	18,674,608	422,525,376
2005-06	1,600,703	5,226,747	43,384,988	0	50,212,438	18,977,081	311,777 <sup>3</sup>	188,576	19,477,434	453,260,380
2006-07	1,653,756	5,355,841	46,554,638	0	53,564,235	20,017,711	149,303 <sup>3</sup>	0	20,167,014	486,657,601
2007-08	1,635,495	5,592,419	50,003,648	0	57,231,562	20,530,863	260,000 <sup>3</sup>	0	20,790,863	523,098,300
2008-09	1,690,181	6,065,645	53,771,144	0	61,526,970	21,404,062	559,833 <sup>3</sup>	0	21,963,895	562,661,375
2009-10	1,821,235	6,800,618	57,879,875	0	66,501,728	22,448,720	0	0	22,448,720	606,714,383
2010-11	1,840,317	7,618,115	62,459,846	0	71,918,278	22,996,056	0	0	22,996,056	655,636,605
2011-12	1,964,975	9,002,051	67,506,190	0	78,473,216	24,682,295	1,172,223 <sup>3</sup>	206,238	26,060,756	708,049,065
2012-13	1,973,869	8,999,607	62,794,895	0	73,768,371	25,766,262	245,281 <sup>3</sup>	0	26,011,543	755,805,893

**Notes**

1. Includes contributions for current and prior service and interest paid by members.
2. Includes a transfer of \$9,941,788 from the Supplementary Retirement Benefits Account and an actuarial adjustment credit of \$158,000,000.
3. Includes pension division payments and interest on withdrawal allowances.
4. PSS stands for Public Service Superannuation.

**Table 4**  
**Members of Parliament Retirement Compensation Arrangements Account**  
**Comparative Data: January 1, 1992, to March 31, 2013**

Fiscal Year	Members'		Government		Interest (\$)		Actuarial and		Total Receipts (\$)	Annual Allowances (\$)	Withdrawal Allowances (\$)	Refundable Tax (\$)	Transfer to		Total Payments (\$)	Account Balance (\$)
	Contributions (\$)	Contributions (\$)	Contributions (\$)	Other Accounting Adjustments (\$)	Interest (\$)	Other Accounting Adjustments (\$)	Receipts (\$)	Allowances (\$)					Other Pension Funds	Other <sup>3</sup>		
1992-93	1,944,720	13,837,316	806,119	0	16,588,155	71,198	3,901	6,516,391	6,591,490	9,996,665	15,832,492	7,600,653	15,832,492		7,600,653	15,832,492
1993-94	1,553,821	10,394,866	1,487,793	0	13,436,480	391,546	571,762	6,637,345	6,637,345	15,832,492	15,832,492	6,637,345	15,832,492		6,637,345	15,832,492
1994-95	1,610,329	9,058,349	2,025,049	0	12,693,727	727,802	27,755	5,807,226	5,807,226	15,832,492	15,832,492	5,807,226	15,832,492		5,807,226	15,832,492
1995-96	1,246,927	5,971,846	2,563,705	0	9,782,478	762,478	574,632 <sup>1</sup>	4,808,645	4,808,645	15,832,492	15,832,492	4,808,645	15,832,492		4,808,645	15,832,492
1996-97	1,074,385	4,944,660	2,853,534	0	8,872,579	772,012	57,167 <sup>1</sup>	3,884,619	3,884,619	15,832,492	15,832,492	3,884,619	15,832,492		3,884,619	15,832,492
1997-98	1,147,880	5,410,244	3,257,976	0	9,816,100	954,739	718,385 <sup>1</sup>	3,982,375	3,982,375	15,832,492	15,832,492	3,982,375	15,832,492		3,982,375	15,832,492
1998-99	1,353,367	6,816,386	3,763,294	0	11,939,047	976,109	113,933 <sup>1</sup>	5,101,490	5,101,490	15,832,492	15,832,492	5,101,490	15,832,492		5,101,490	15,832,492
1999-2000	1,248,721	7,397,670	4,458,146	0	13,104,537	1,017,774	464,361 <sup>1</sup>	5,790,772	5,790,772	15,832,492	15,832,492	5,790,772	15,832,492		5,790,772	15,832,492
2000-01	1,812,679	7,831,603	5,031,774	0	14,676,056	1,113,039	207,462 <sup>1</sup>	6,460,747	6,460,747	15,832,492	15,832,492	6,460,747	15,832,492		6,460,747	15,832,492
2001-02	2,448,630	15,269,084	6,395,263	0	24,113,977	1,368,096	448,629 <sup>1</sup>	10,049,942	10,049,942	15,832,492	15,832,492	10,049,942	15,832,492		10,049,942	15,832,492
2002-03	2,571,907	15,859,000	7,248,223	9,773,275	35,452,405	1,445,396	412,384 <sup>1</sup>	10,982,904	10,982,904	15,832,492	15,832,492	10,982,904	15,832,492		10,982,904	15,832,492
2003-04	2,925,422	16,921,883	9,979,113	9,773,275	39,599,693	1,529,508	523,313 <sup>1</sup>	17,926,813	17,926,813	15,832,492	15,832,492	17,926,813	15,832,492		17,926,813	15,832,492
2004-05	2,629,785 <sup>2</sup>	16,297,793	11,702,344	9,645,766	40,275,688	3,254,354	441,259 <sup>1</sup>	17,944,084	17,944,084	15,832,492	15,832,492	17,944,084	15,832,492		17,944,084	15,832,492
2005-06	2,755,607 <sup>2</sup>	16,529,339	13,591,352	5,708,760	38,585,058	4,113,948	980,709 <sup>1</sup>	18,223,501	18,223,501	15,832,492	15,832,492	18,223,501	15,832,492		18,223,501	15,832,492
2006-07	2,663,652 <sup>2</sup>	16,178,865	15,103,392	0	33,945,909	5,886,618	211,517 <sup>1</sup>	13,540,275	13,540,275	15,832,492	15,832,492	13,540,275	15,832,492		13,540,275	15,832,492
2007-08	2,579,374 <sup>2</sup>	16,480,107	16,501,512	0	35,560,993	6,281,662	43,987 <sup>1</sup>	18,318,531	18,318,531	15,832,492	15,832,492	18,318,531	15,832,492		18,318,531	15,832,492
2008-09	2,644,227 <sup>2</sup>	17,921,071	17,734,300	600,000	38,899,598	7,431,275	801,124 <sup>1</sup>	15,438,016	15,438,016	15,832,492	15,832,492	15,438,016	15,832,492		15,438,016	15,832,492
2009-10	2,710,973 <sup>2</sup>	18,071,572	19,272,737	600,000	40,655,282	8,697,147	30,562 <sup>1</sup>	16,693,048	16,693,048	15,832,492	15,832,492	16,693,048	15,832,492		16,693,048	15,832,492
2010-11	2,705,797 <sup>2</sup>	19,084,944	20,980,723	600,000	43,371,464	8,985,433	(4,123) <sup>1</sup>	16,820,431	16,820,431	15,832,492	15,832,492	16,820,431	15,832,492		16,820,431	15,832,492
2011-12	2,757,757 <sup>2</sup>	20,398,894	22,706,928	600,000	45,863,579	11,268,702	1,541,549 <sup>1</sup>	16,792,406	16,792,406	15,832,492	15,832,492	16,792,406	15,832,492		16,792,406	15,832,492
2012-13	2,816,628 <sup>2</sup>	19,212,077	20,884,907	0	42,913,612	12,013,724	354,656 <sup>1</sup>	17,368,459	17,368,459	15,832,492	15,832,492	17,368,459	15,832,492	600,000	30,080,532	231,416,266
<b>Notes</b>																

1. Includes pension division payments plus interest on withdrawal allowances.

2. Includes contributions for current and prior service and interest paid by members.

3. Includes the reversal of actuarial liability adjustment recorded in prior year.

---

**Table 5****New and Past Allowances for the Fiscal Year 2012–13**

---

The following 29 new allowances became payable:

- ▶ 10 to former members of the Senate
- ▶ 4 to the survivors of a former member of the Senate
- ▶ 7 to former members of the House of Commons
- ▶ 1 to a former member of the House of Commons whose allowances were reinstated
- ▶ 6 to survivors of former members of the House of Commons
- ▶ 1 to the survivor of a former member of the House of Commons whose allowances were reinstated

Withdrawal allowances (i.e., return of members' contributions with interest) were paid in respect of 1 member of the House of Commons and 1 member of the Senate.

---

The following 19 allowances ceased to be payable to the following deceased members in 2012–13:

- ▶ 1 member of the Senate
- ▶ 0 former members of the Senate
- ▶ 0 survivors of former members of the Senate
- ▶ 11 former members of the House of Commons
- ▶ 7 survivors of a former member of the House of Commons

Since the Act came into force on November 20, 1952, a total of 1,545 annual allowances (1,520 annual allowances in 2012) and 956 withdrawal allowances (954 withdrawal allowances in 2012) have been authorized.

---

The distribution of annual allowances in pay (including applicable indexation and MPRCA) at March 31, 2013, was as follows:

**Table 6**  
Distribution of Annual Allowances in Pay

Amount of Allowance (\$)	Former Members	Survivors	Dependant Children/Students	Total 2013	Total 2012
90,000 and over	89	1	0	<b>90</b>	84
85,000–89,999	22	1	0	<b>23</b>	19
80,000–84,999	22	0	0	<b>22</b>	23
75,000–79,999	17	1	0	<b>18</b>	14
70,000–74,999	21	1	0	<b>22</b>	23
65,000–69,999	47	0	0	<b>47</b>	39
60,000–64,999	24	1	0	<b>25</b>	35
55,000–59,999	38	6	0	<b>44</b>	30
50,000–54,999	27	5	0	<b>32</b>	39
45,000–49,999	38	8	0	<b>46</b>	39
40,000–44,999	53	23	0	<b>76</b>	63
35,000–39,999	27	19	0	<b>46</b>	67
30,000–34,999	37	19	0	<b>56</b>	58
25,000–29,999	34	21	0	<b>55</b>	48
20,000–24,999	18	20	0	<b>38</b>	46
15,000–19,999	15	14	0	<b>29</b>	34
Up to 14,999	20	25	8	<b>53</b>	56
<b>Totals</b>	<b>549</b>	<b>165</b>	<b>8</b>	<b>722</b>	<b>717</b>