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ANNUAL REPORT



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

for the Fiscal Year Ended March 31, 2014

Canada



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

for the Fiscal Year Ended March 31, 2014

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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 the *Report on the Administration of the
“Members of Parliament Retiring Allowances Act” for the Fiscal Year Ended March 31, 2014.*

Respectfully submitted,

Original signed by

The Honourable Tony Clement
President of the Treasury Board

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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 survivors 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 2013–14 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: 2013–14

- ▶ As at March 31, 2014, there were 401 members (411 members in 2013) contributing under the plan. There were nine vacant seats in the Senate and two vacant seats in the House of Commons.
- ▶ As at March 31, 2014, there were 718 annual allowances (722 annual allowances in 2013) in pay.
- ▶ The average annual allowance in pay under the plan, including indexation, was \$69,931 (\$67,461 in 2013) for former members of the Senate and \$59,974 (\$59,307 in 2013) for former members of the House of Commons.
- ▶ During 2013–14, \$280 million from the Members of Parliament Retiring Allowances (MPRA) Account and \$30 million from the Members of Parliament Retirement Compensation Arrangements (MPRCA) Account were debited to reduce the actuarial excess as per the recommendation set out in the *Actuarial Report Updating the Actuarial Report on the Pension Plan for the Members of Parliament as at March 31, 2010*.
- ▶ For the calendar year 2014, the contribution rate was 9 per cent. The *Pension Reform Act* amended the Act to allow contribution rates to increase over time to bring the plan members' share of the plan's current service cost to 50 per cent by January 1, 2017.

- ▶ On June 19, 2014, the Act was amended through the *Economic Action Plan 2014 Act, No. 1*, to prohibit members of the Senate and members of the House of Commons from contributing to their pension and accruing pensionable service while under suspension.

Changes to the Members of Parliament Pension Plan

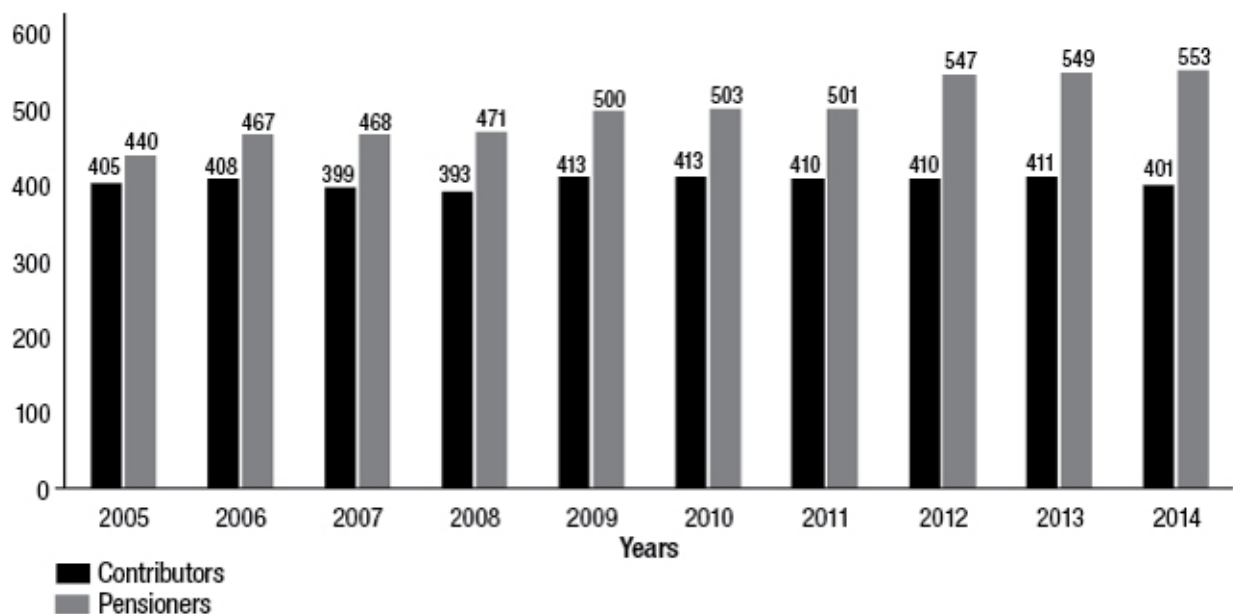
The *Pension Reform Act*, that was tabled on October 19, 2012, and received Royal Assent on November 1, 2012, introduced a number of amendments which have been made to the MPRAA:

- ▶ On January 1, 2013, contribution rates to the members of Parliament pension plan started gradually increasing in order 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 55 to 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 under 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/Québec 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. When a member reaches 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 MPRA and MPRCA accounts has been modified and is described in the "Interest" section of this report.
- ▶ As of 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 2005 to 2014.

Figure 1: Number of contributors relative to the number of pensioners from 2005 to 2014



Membership Eligibility

Membership in the plan has been compulsory for all senators since 1965. Membership has been compulsory for all members of the House of Commons since September 21, 2000.

Plan Provisions

Annual Allowances

Members

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

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 benefit accrual rate is 3 per cent per year of service effective January 1, 2001; 4 per cent per year of service from January 13, 1995, to December 31, 2000; and 5 per cent per year of service up to and including July 12, 1995, 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. Before 2001, the average sessional indemnity was based on the six highest consecutive years of service. A pro rata is applied to these rates if the additional allowances and salaries are different from the sessional indemnity received in that year. There is no limit on benefit accrual on additional allowances and salaries.¹

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. If the retired member of the Senate or the House of Commons receives remuneration of at least \$5,000 in any one-year period as a federal government employee or pursuant to a federal service contract, the aggregate of all retirement allowances under the MPRAA to that retired member in that year shall be reduced by one dollar for each dollar of such remuneration received in that year.²

Prime Minister

Former prime ministers are eligible to receive a retirement compensation allowance if they have contributed for at least four years on their salary received as a prime minister.

For a member who held the office of prime minister for four years before February 6, 2006, the annual retirement compensation allowance, payable from the day on which the member ceases to be a parliamentarian or reaches 65 years of age, whichever is later, is equal to two thirds of the annual salary payable to the member on the day on which the retirement compensation allowance is payable.

For a member who held the office of prime minister for four years after February 6, 2006, the annual retirement compensation allowance, payable from the day on which the member ceases to be a parliamentarian or reaches 67 years of age, whichever is later, is equal to 3 per cent of the salary payable to the member on the day on which the retirement compensation allowance is payable multiplied by the number of years of service the member held the office of prime minister (to a maximum of two thirds).

1. *Actuarial Report on the Pension Plan for the Members of Parliament as at 31 March 2013.*

2. *Actuarial Report on the Pension Plan for the Members of Parliament as at 31 March 2013.*

Withdrawal Allowance

If a member ceases to be a member before completing six years of contributory service, or if the member is disqualified from the Senate or expelled from the House of Commons, the member becomes entitled to a withdrawal allowance (also known as a return of contributions).

The withdrawal allowance is a reimbursement of all the member's contributions, plus interest at a rate set by the *Members of Parliament Retiring Allowances Regulations*.

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 2014, allowances were increased (i.e., indexed) by 0.9 per cent (1.9 per cent in January 2013).

Retirement allowances are not indexed until the member reaches age 60. However, once indexing begins, payments reflect the cumulative increase in the CPI since the member left Parliament.

Survivor allowances and disability pensions are indexed immediately when they start being paid.

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 the income 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, 2014, the MPRCA Account has remitted to the CRA \$10.0 million (\$17.4 million in 2013).

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 on the Pension Plan for the Members of Parliament as at March 31 2013*, was tabled on October 31, 2014.

Members' Contributions

On January 1, 2013, a 3-per-cent increase in plan members' contribution rates began. The increase, to be phased in over three years, means that contribution rates rose by 1 per cent of salary in January 2013 (to 8 per cent), by another 1 per cent in January 2014 (to 9 per cent), and again by 1 per cent in 2015 (to 10 per cent).

The following table shows members' contribution rates for calendar years 2014 to 2017. These contribution rates were set in the *Actuarial Report on the Pension Plan for the Members of Parliament as at March 31, 2013*.

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

Calendar Year	2014	2015	2016 ^a	2017 ^a
Contribution rates	9%	10%	15.79%	21.59%

a. The contribution rates presented for calendar years 2016 and 2017 are combined contribution rates. In effect, parliamentarians will pay a lower contribution rate for the portion of their pensionable earnings up to the yearly maximum pensionable earnings (YMPE), and a higher contribution rate for pensionable earnings over the YMPE.

Members who have not reached age 71 contribute to the MPRA on the portion of their sessional indemnity that is below the earnings limit until they have accrued a retiring allowance equal to 75 per cent of the average sessional indemnity. The earnings limit for 2014 is \$138,500.00 (\$134,833.50 in 2013) and is defined by the Income Tax Act (ITA) on the maximum pensionable earnings that can be accrued during a calendar year. Members' contributions are recorded in the MPRCA Account on the portion of their benefits that exceed the ITA limits. Once members have reached the earnings limit for the calendar year, they contribute 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 members of the House of Commons contribute on their sessional indemnity based on the rates shown in the preceding table. Once plan members accrue a 75-per-cent maximum benefit, the contribution rate drops to 1 per cent of salary for the remainder of their 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 the contribution rates in respect of sessional indemnities, a member who holds the office of prime minister must also contribute on his or her salary at the rates shown in the preceding table. If eligible, the member can decide to contribute for prior service in Parliament, in which case he or she must pay interest on past service contributions.

Government Contributions

Each month, 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 calendar years 2014 and 2013 are as follows:

Government Contributions Rates (percentage of pensionable payroll)

	2014	2013
Senate		
MPRA Account	8.91	9.18
MPRCA Account	18.66	18.87
House of Commons		
MPRA Account	14.53	14.21
MPRCA Account	28.45	29.24

Interest

Every quarter, the government credits interest on the balance of each account at a rate set by the regulations. Effective January 1, 2014, 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, 2014, interest was credited at 1.23 per cent per quarter for the three quarters ended December 31, 2013, and 1.034 per cent for the quarter ended March 31, 2014.

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.

As per the recommendation in the *Actuarial Report Updating the Actuarial Report on the Pension Plan for the Members of Parliament as at March 31, 2010*, \$280 million was debited from the MPRA Account and \$30 million was debited from the MPRCA Account during 2013–14 to reduce the actuarial excess in both accounts. After taking into account these debits, the most recent actuarial report, the *Actuarial Report on the Pension Plan for the Members of Parliament as at March 31, 2013*, determined that the MPRA Account had an actuarial excess of \$13.2 million and that the MPRCA Account had an actuarial excess of \$23.4 million. To maintain a conservatism margin, it was recommended that no further amounts be debited from the accounts.

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 for 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 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)

	2014	2013
Members of Parliament Retiring Allowances Account, Opening Balance (A)	755,806	708,049
Receipts and Other Credits		
Members' contributions, current	2,015	1,942
Government contributions, current	8,917	9,000
Members' contributions, arrears on principal, interest, and mortality insurance	14	31
Government contributions on amounts payable (elections)	0	0
Interest	36,078	62,795
Transfer from the Supplementary Retirement Benefits Account	0	0
Actuarial liability adjustment	0	0
Total Receipts (B)	47,024	73,768
Payments and Other Charges		
Annual allowances	26,330	25,766
Withdrawal allowances including interest	33	15
Pension division payments	0	230
Transfers to the Public Service Superannuation Account	0	0
Actuarial adjustment	280,000	0
Total Payments (C)	306,363	26,011
Excess of Receipts Over Payments (B - C) = (D)	(259,339)	47,757
Members of Parliament Retiring Allowances Account, Closing Balance (A + D)	496,467	755,806

Table 2

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

	2014	2013
Members of Parliament Retirement Compensation Arrangements Account, Opening Balance (A)	243,993	231,416
Receipts and Other Credits		
Members' contributions, current	3,427	2,784
Government contributions, current	17,500	19,212
Members' contributions, arrears on principal, interest, and mortality insurance	32	33
Interest	11,878	20,885
Actuarial liability adjustment	0	0
Total Receipts (B)	32,837	42,914
Payments and Other Charges		
Annual allowances	12,355	12,014
Withdrawal allowances plus interest	71	71
Pension division payments	0	284
Transfer to other pension funds	0	0
Refundable tax ^a	10,001	17,368
Other ^b	30,000	600
Total Payments (C)	52,427	30,337
Excess of Receipts Over Payments (B - C) = (D)	(19,590)	12,577
Members of Parliament Retirement Compensation Arrangements Account, Closing Balance (A + D)	224,403	243,993

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

- 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.
- 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, 2014

Period / Fiscal Year	Members' Contributions (\$) ^a	Government Contributions (\$)	Interest (\$)	Actuarial and Other Accounting Adjustments (\$)	Total Receipts (\$)	Annual Allowances (\$)	Withdrawal Allowances (\$)	Transfers to PSS ^d Account (\$)	Other ^e Payments (\$)	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	0	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	0	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	0	6,396,298	31,361,092
1991-92	2,060,258	2,220,659	3,440,449	167,941,788 ^b	175,663,154	7,187,271	7,339	0	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	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	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	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	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 ^c	0	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 ^c	0	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 ^c	0	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 ^c	0	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 ^c	0	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 ^c	0	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 ^c	0	0	17,470,242	368,488,609
2003-04	1,100,713	4,657,315	37,822,796	0	43,480,824	16,551,392	862,213 ^c	0	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 ^c	0	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 ^c	188,576	0	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 ^c	0	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 ^c	0	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 ^c	0	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 ^c	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 ^c	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 ^c	206,238	0	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 ^c	0	0	26,011,543	755,805,893
2013-14	2,029,259	8,916,866	36,078,041	0	47,024,166	26,329,938	33,367	280,000,000	0	306,363,305	496,466,754

Notes

- Includes contributions for current and prior service and interest paid by members.
- Includes a transfer of \$9,941,788 from the Supplementary Retirement Benefits Account and an actuarial adjustment credit of \$168,000,000.
- Includes pension division payments and interest on withdrawal allowances.
- PSS stands for Public Service Superannuation.
- Includes the reversal of actuarial liability adjustment recorded in prior year.

Table 4
Members of Parliament Retirement Compensation Arrangements Account
Comparative Data: January 1, 1992, to March 31, 2014

Fiscal Year	Members' Contributions (\$)	Government Contributions (\$)	Interest (\$)	Actuarial and Other Accounting Adjustments (\$)	Total Receipts (\$)	Annual Allowances (\$)	Withdrawal Allowances (\$)	Refundable Tax (\$)	Transfer to Other Pension Funds	Other ^c Payments (\$)	Total Payments (\$)	Account Balance (\$)
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	9,996,665
1993-94	1,553,821	10,394,866	1,487,793	0	13,436,480	391,546	571,762	6,637,345		7,600,653	15,832,492	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		6,562,783	21,963,436	21,963,436
1995-96	1,246,927	5,971,846	2,563,705	0	9,782,478	762,478	574,632 ^a	4,808,645		6,145,755	25,600,159	25,600,159
1996-97	1,074,385	4,944,660	2,853,534	0	8,872,579	772,012	57,167 ^a	3,884,619		4,713,798	29,758,940	29,758,940
1997-98	1,147,880	5,410,244	3,257,976	0	9,816,100	954,739	718,385 ^a	3,982,375		5,655,499	33,919,541	33,919,541
1998-99	1,353,367	6,816,386	3,769,294	0	11,939,047	976,109	113,933 ^a	5,101,490		6,191,532	39,667,056	39,667,056
1999-2000	1,248,721	7,397,670	4,458,146	0	13,104,537	1,017,774	464,361 ^a	5,790,772		7,272,907	45,498,686	45,498,686
2000-01	1,812,679	7,831,603	5,031,774	0	14,676,056	1,113,039	207,462 ^a	6,460,747		7,781,248	52,393,494	52,393,494
2001-02	2,448,630	15,269,084	6,396,263	0	24,113,977	1,368,096	448,629 ^a	10,049,942		11,866,667	64,640,804	64,640,804
2002-03	2,571,907	15,859,000	7,248,223	9,773,275	35,452,405	1,445,396	412,384 ^a	10,982,904		12,840,684	87,252,525	87,252,525
2003-04	2,925,422	16,921,883	9,979,113	9,773,275	39,599,693	1,529,508	523,313 ^a	17,926,813		19,979,634	106,872,584	106,872,584
2004-05	2,629,785 ^b	16,297,793	11,702,344	9,645,766	40,275,688	3,254,354	441,259 ^a	17,944,084		21,639,697	125,508,575	125,508,575
2005-06	2,755,607 ^b	16,529,339	13,591,352	5,708,760	38,585,058	4,113,948	980,708 ^a	18,223,501		23,318,158	140,775,475	140,775,475
2006-07	2,663,652 ^b	16,178,865	15,103,392	0	33,945,909	5,886,618	211,517 ^a	13,540,275		19,638,410	155,082,974	155,082,974
2007-08	2,579,374 ^b	16,480,107	16,501,512	0	35,560,993	6,281,662	43,987 ^a	18,318,531		24,844,180	185,989,787	185,989,787
2008-09	2,644,227 ^b	17,921,071	17,734,300	600,000	38,899,598	7,431,275	801,124 ^a	15,438,016		23,670,415	181,228,970	181,228,970
2009-10	2,710,973 ^b	18,071,572	19,272,737	600,000	40,855,282	8,697,147	30,562 ^a	15,693,048		24,420,757	197,463,495	197,463,495
2010-11	2,705,797 ^b	19,084,944	20,980,723	600,000	43,371,464	8,985,433	(4,123) ^a	16,820,431		25,801,741	215,033,218	215,033,218
2011-12	2,757,757 ^b	20,398,894	22,706,928	600,000	45,863,579	11,268,702	1,541,549 ^a	16,792,406	4,77,875	30,080,532	231,416,266	231,416,266
2012-13	2,816,628 ^b	19,212,077	20,884,907	0	42,913,612	12,013,724	354,656 ^a	17,368,459		30,336,839	243,993,039	243,993,039
2013-14	3,459,061 ^b	17,500,384	11,878,044	0	32,837,489	12,355,325	70,619	10,001,484		52,427,428	224,403,100	224,403,100

Notes

- Includes pension division payments plus interest on withdrawal allowances.
- Includes contributions for current and prior service and interest paid by members.
- Includes the reversal of actuarial liability adjustment recorded in prior year.

Table 5

New and Past Allowances for Fiscal Year 2013–14

The following 21 new allowances became payable:

- ▶ 5 to former members of the Senate
- ▶ 1 to the survivors of a former member of the Senate
- ▶ 8 to former members of the House of Commons
- ▶ 0 to a former member of the House of Commons whose allowances were reinstated
- ▶ 5 to survivors of former members of the House of Commons
- ▶ 2 to former members of the House of Commons reinstated re: “An Act to Amend the Members of Parliament Retiring Allowances Act.”

Withdrawal allowances (i.e., return of members’ contributions with interest) were paid in respect of 1 member of the House of Commons and 2 members of the Senate.

The following 22 allowances ceased to be payable:

a) to 19 members who died during the fiscal year:

- ▶ 1 member of the Senate
- ▶ 2 former members of the Senate
- ▶ 3 survivors of former members of the Senate
- ▶ 7 former members of the House of Commons
- ▶ 6 survivors of former members of the House of Commons

b) to 3 members for the reasons given below:

- ▶ 2 former members of the House of Commons suspended re: “An Act to Amend the Members of Parliament Retiring Allowances Act.”
- ▶ 1 student allowance of a former member of the House of Commons suspended

Since the Act came into force on November 20, 1952, a total of 1,565 annual allowances (1,545 annual allowances in 2013) and 958 withdrawal allowances (956 withdrawal allowances in 2013) have been authorized.

The distribution of annual allowances in pay (including applicable indexation and MPRCA) at March 31, 2014, was as follows:

Table 6
Distribution of Annual Allowances in Pay

Amount of Allowance (\$)	Former Members	Survivors	Dependant Children/Students	Total 2014	Total 2013
90,000 and over	100	1	0	101	90
85,000–89,999	20	0	0	20	23
80,000–84,999	19	0	0	19	22
75,000–79,999	17	2	0	19	18
70,000–74,999	22	1	0	23	22
65,000–69,999	46	0	0	46	47
60,000–64,999	25	2	0	27	25
55,000–59,999	36	7	0	43	44
50,000–54,999	28	4	0	32	32
45,000–49,999	40	10	0	50	46
40,000–44,999	49	26	0	75	76
35,000–39,999	30	12	0	42	46
30,000–34,999	39	18	0	57	56
25,000–29,999	33	21	0	54	55
20,000–24,999	17	17	0	34	38
15,000–19,999	14	13	0	27	29
Up to 14,999	18	23	8	49	53
Totals	553	157	8	718	722