In the case of early retirement, a letter is sent out by Staff Relations and Compensation Division (APR) advising of outstanding leave and giving the date of retirement. It does not mention severance pay at this time. It is only when the precise date of retirement is known that actual severance pay is given, though a rough estimate may be supplied before should the employee so request. The letter does give an approximate pension based on the average salary over six years' highest return which comes out at X dollars based on X number of years and X months' pensionable service. For details regarding deductions and forms refer to the letter attached (Step 4).

3.

- 4. This is followed by circular letter from APR after obtaining the necessary salary information on which to base approximate pension calculation from APRE (copy attached). This circular asks the employee to complete the TD-1 (tax deduction return), and to sign the completed CT-400 form, in which has been entered the employee's deductions for medical, savings, or other previously authorized deductions.
- 5. At the same time, APR sends to Central Pay Division of the Department of Supply and Services the completed form DSS-2000 which is the Pensionable Service Record and states that "X" will retire on immediate annuity, effective (date of 65th birthday).
- 6. When the CT-400 and TD-1 forms are received back, APR advises the Superannuation Branch of the Department of Supply and Services that "X" will retire on immediate annuity on (date) and provides the signed forms.
- 7. Later, APR receives from the Superannuation Branch of the Department of Supply and Services the Benefit Authorization Form which states final salary, date of separation, number of years of service, average salary for the highest six years, amount of pension (annual and monthly), effective date of retirement, deductions and reasons for them, and amount of service after 31 December, 1965.