increased in line with the consumer price index. Persons 65 years of age or over are also entitled to a special tax exemption of $1000 under the provisions of the Old Age Security Act in addition to the basic personal exemption.

Residence Requirements

Whether or not you have earned any benefits under the Canada or Quebec Pension Plan, you can claim an Old Age Security Pension if you are 65 years of age, and if you meet the residence requirements. The residence requirements are:

1. that you have resided in Canada, after reaching the age of 18, for periods which total at least 40 years; or
2. that you have resided in Canada for the 10 years immediately before your sixty-fifth birthday; or
3. that you have been present in Canada, after reaching age 18 and prior to the 10 years mentioned above, for periods which equal, when totalled, at least three times the length of your absences during the 10-year period, and have resided in Canada for at least one year immediately preceding your sixty-fifth birthday.

Some types of absences from Canada during the qualifying periods referred to above may, under certain circumstances, be considered not to interrupt residence in Canada. For example, absence while serving at a post abroad does not interrupt residence in Canada for Old Age Pension Purposes. Also included are, absences while employed as a member of the Canadian Armed Forces; as a missionary; by a Canadian firm; or by an international agency. All facts about such absences should be given when you apply for the pension.

Payment of Pension Outside Canada

Once your application for pension has been approved, you may receive payments outside of Canada for an indefinite period if you have resided in Canada for a total of 20 years after your 18th birthday. If you have not so resided, your pension may be paid outside of Canada for only six months, in addition to the month of your departure, and must then be suspended. It may begin again only in the month in which you return to Canada.

There is no relationship between these rules and the residence requirements for you to become a pensioner.

You are entitled to the Old Age Security pension if you meet the residence and age requirements whether or not you keep on working and regardless of your earnings or other income.