



Michel Legendre

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Michel Legendre is an associate in the Tax Group. He specializes in pensions and employee benefits, supplemental plans, executive compensation and stock option plans.

Michel's assignments in field pension related matters include:

- Drafting plan documentation, pension trusts, master trusts and amendments thereto.
- Drafting opinions on contribution holidays, surplus entitlements, construction of plan documentation, division of credits on material breakdown, entitlement to benefits, etc.
- Reviewing and amending derivative instruments for pension fund investment and drafting opinions in relation thereto.
- Implementing division and merger of pension plans and pension funds. Drafting pension fund investment and management agreements.
- Drafting opinions on pension plans and pension funds issues.
- Implementing termination of pension plans and pension funds, including surplus distributions.
- Litigation pension issues.

His international pension work includes:

- Collaborating with a Canadian Agency on pension amendments in Hungary (2001): review of existing social insurance and pension legislation, regulation and administration in relation to the reform and implementation of a Public Service Pension Fund (i.e. a funded pension plan).
- Collaboration with Canadian Agencies and the Russian Government on pension reform in the Federation of Russia (2002-2006): review of existing pension legislation and amended legislation (before consideration and adoption by the Duma) on public and private pension plans in light of OECD and COE pension standards. Review of draft legislation and regulations to establish individual accounts for the funded portion of the public pension system. Making recommendations on the implementation of international pension standards to the content of individual accounts, disclosure of information, selection of investment managers, quantitative and qualitative investments, investment manager and custodial agreements. Review of a draft pension code for public and private pension funds. Review of draft legislation on the payment of public and private pension benefits funded through individual accounts. Assistance in the establishment and development of the actuarial profession and a social insurance structure.

Accolades

- *The Best Lawyers in Canada 2020* in Tax.

Professional Activities

Michel is a member of the Canadian Tax Foundation, the Canadian Pension and the Benefits Institute, International Tax Association. He is also a member of the APFF and of the Quebec Bar, and a Gouverneur de la Fondation du Barreau du Québec.

Background

Michel taught provincial tax litigation as part of the Master's Degree in taxation at Université de Sherbrooke from 1982 to 2003. He also taught executive compensation at HEC as part of the Master's Degree in taxation from 1999 to 2003.

Education

Université de Montréal (LLL 1972)
Collège de l'Assomption (B.A. 1969)

Bar Admission

Québec, 1974