

**Reprint
as at 24 January 2019**



Coroners (Salaries and Superannuation) Determination 2018

(LI 2018/15)

Coroners (Salaries and Superannuation) Determination 2018: revoked (with effect on 1 January 2019 and after expiring on 31 December 2018), on 24 January 2019, by clause 10 of the Coroners (Salaries and Superannuation) Determination 2019 (LI 2019/6).

Pursuant to section 110(1) of the Coroners Act 2006 and section 12B(1)(f) and (2) of the Remuneration Authority Act 1977, the Remuneration Authority makes the following determination (to which is appended an explanatory memorandum).

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Determination

1 Title

This determination is the Coroners (Salaries and Superannuation) Determination 2018.

2 Commencement

This determination is deemed to have come into force on 1 January 2018.

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint. Note 4 at the end of this reprint provides a list of the amendments incorporated.

3 Expiry

This determination expires on 31 December 2018.

4 Interpretation

In this determination, unless the context otherwise requires,—

coroner—

- (a) means a person holding office under any of sections 103, 104, 105, and 105A of the Coroners Act 2006; but
- (b) does not include a person who, under section 22(a) of the District Court Act 2016, is a coroner by virtue of holding office as a District Court Judge

new GSF Scheme means the new Government service superannuation scheme established under Part 2A of the Government Superannuation Fund Act 1956

retirement scheme means a retirement scheme as defined in section 6(1) of the Financial Markets Conduct Act 2013, other than the new GSF Scheme

year means a period of 12 months ending on 31 December.

Clause 4 **coroner** paragraph (a): amended (with effect on 1 January 2018), on 29 November 2018, by clause 4 of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

5 Salaries of coroners, Deputy Chief Coroner, and Chief Coroner

- (1) The salary payable to a coroner must be at the annual rate of \$274,300.
- (2) The salary payable to a Chief Coroner who is not a Judge must be at the annual rate of \$351,500, payable from the date on which the Chief Coroner is appointed.
- (2A) The salary payable to a Deputy Chief Coroner who is not a Judge must be at the annual rate of \$293,600, payable from the later of—
 - (a) the date on which the Deputy Chief Coroner is appointed; and
 - (b) 1 January 2018.
- (2B) If the Deputy Chief Coroner ceases to hold that office but continues to hold office as a coroner, his or her salary and allowances must be reduced by the amount of any salary or allowances he or she received solely because of being the Deputy Chief Coroner.
- (3) A relief coroner appointed under section 104 of the Coroners Act 2006 is entitled to an additional payment of up to \$41,200 per annum by way of salary, in recognition of the fact that a relief coroner is not entitled to receive superannuation contributions under clause 7, provided that the annual sum of the following amounts does not exceed \$315,500:
 - (a) the salary payable under subclause (1); and
 - (b) any additional payment under this subclause; and

- (c) any superannuation subsidy (inclusive of any tax liability) that the coroner is entitled to be paid by the Crown other than under this determination.
- (4) Each coroner and the Deputy Chief Coroner and the Chief Coroner must be paid a taxable National Duty Coroner allowance at the rate of \$10,600 per annum, in recognition of the fact that all coroners and the Deputy Chief Coroner and the Chief Coroner are, from time to time, rostered to act as National Duty Coroner.

Clause 5 heading: amended (with effect on 1 January 2018), on 29 November 2018, by clause 5(1) of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

Clause 5(2A): inserted (with effect on 1 January 2018), on 29 November 2018, by clause 5(2) of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

Clause 5(2B): inserted (with effect on 1 January 2018), on 29 November 2018, by clause 5(2) of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

Clause 5(4): amended (with effect on 1 January 2018), on 29 November 2018, by clause 5(3) of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

6 Limited application of clause 7

Clause 7 does not apply to—

- (a) a Chief Coroner or Deputy Chief Coroner who is a Judge; or
- (b) a coroner who—
 - (i) is a former coroner appointed under section 103(5) of the Coroners Act 2006; or
 - (ii) is a relief coroner appointed under section 104 of the Coroners Act 2006; or
 - (iii) is a current contributor under Part 5A of the Government Superannuation Fund Act 1956; or
 - (iv) is a current contributor to the new GSF Scheme.

Clause 6(a): amended (with effect on 1 January 2018), on 29 November 2018, by clause 6 of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

7 Eligibility for subsidy on contributions to retirement scheme

- (1) A coroner, Deputy Chief Coroner, or Chief Coroner who chooses to contribute to a retirement scheme is entitled to have a subsidy paid on his or her contribution.
- (2) The maximum amount of superannuation subsidy (inclusive of any tax liability) that is payable in any year is 20% of the gross salary and National Duty Coroner allowance actually paid to the coroner, Deputy Chief Coroner, or Chief Coroner in that year.
- (3) In order to qualify for a superannuation subsidy, the contribution that the coroner, Deputy Chief Coroner, or Chief Coroner must make to the retirement scheme, when expressed as a ratio of the superannuation subsidy to that person's contribution, is 5:1.

Clause 7(1): amended (with effect on 1 January 2018), on 29 November 2018, by clause 7 of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

Clause 7(2): amended (with effect on 1 January 2018), on 29 November 2018, by clause 7 of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

Clause 7(3): amended (with effect on 1 January 2018), on 29 November 2018, by clause 7 of the Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241).

8 Judicial determinations do not apply to coroners

To avoid doubt,—

- (a) nothing in the Judicial Salaries and Allowances (2017/18) Determination 2017 applies to coroners; and
- (b) nothing in the Judicial Superannuation Determination 2006 applies to coroners to whom clause 7 applies.

9 Revocation

The Coroners (Salaries and Superannuation) Determination 2017 (LI 2017/162) is revoked.

Dated at Wellington this 20th day of February 2018.

Fran Wilde,
Chairperson.

Geoff Summers,
Member.

Len Cook,
Member.

Explanatory memorandum

Note: The following explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- **Coroners (Salaries and Superannuation) Amendment Determination 2018**

This memorandum is not part of the determination, but is intended to indicate its general effect.

This determination, which is deemed to have come into force on 1 January 2018 and expires on 31 December 2018, sets the salaries, allowances, and superannuation rights of coroners and a Chief Coroner who is not a Judge.

The Remuneration Authority (the **Authority**) is required to have regard to the following when setting remuneration for coroners and other judicial officers:

- the need to achieve and maintain fair relativity with the levels of remuneration received elsewhere; and
- the need to be fair both—
 - to the persons or group of persons whose remuneration is being determined; and
 - to the taxpayer; and
- the need to recruit and retain competent persons.

In addition, the Authority must take into account—

- the requirements of the position concerned; and
- the conditions of service enjoyed by the persons whose remuneration is being determined and those enjoyed by the persons or members of the group of persons whose remuneration and conditions of employment are, in the opinion of the Authority, comparable with those of the persons or members of the group whose remuneration is being determined; and
- any prevailing adverse economic conditions, based on evidence from an authoritative source, and may determine the remuneration at a rate lower than it would otherwise have determined.

This determination increases the salary of coroners from \$269,200 to \$274,300, in line with the increase in salaries that the Authority determined for District Court Judges in 2017/18. It also increases the salary of a Chief Coroner who is not a Judge from \$344,900 to \$351,500.

The Authority is completing a major review of its approach to setting the remuneration, allowances, and superannuation benefits for all judicial officers who fall within its remit. Coroners are part of this review. The Authority expects to complete this review during the first half of 2018. If any results of the review are applicable to coroners, this determination could be amended retroactive to 1 January 2018.

The determination is for a year, from 1 January 2018. The determination could not be finalised earlier because of the preparatory work that the Authority was required to undertake before making the determination.

Note: The preceding explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- **Coroners (Salaries and Superannuation) Amendment Determination 2018**

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 22 February 2018.

Reprints notes

1 *General*

This is a reprint of the Coroners (Salaries and Superannuation) Determination 2018 that incorporates all the amendments to that determination as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Coroners (Salaries and Superannuation) Determination 2019 (LI 2019/6): clause 10

Coroners (Salaries and Superannuation) Amendment Determination 2018 (LI 2018/241)

Coroners (Salaries and Superannuation) Determination 2018 (LI 2018/15): clause 3