



Judicial Officers Superannuation Amendment Determination 2020

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

Contents

| | | Page |
|---|---|------|
| 1 | Title | 1 |
| 2 | Commencement | 1 |
| 3 | Principal determination | 2 |
| 4 | Title of principal determination changed | 2 |
| 5 | Clause 2 amended (Commencement) | 2 |
| 6 | New clause 3A inserted (Transitional, savings, and related provisions) | 2 |
| | 3A Transitional, savings, and related provisions | 2 |
| 7 | Clause 5 replaced (Maximum subsidy on annual superannuation contribution) | 2 |
| | 5 Maximum subsidy on annual superannuation contribution | 2 |
| 8 | New Schedule 1 inserted | 3 |
| | Schedule 1 | 3 |
| | New Schedule 1 inserted | |

Determination

- 1 Title**
This determination is the Judicial Officers Superannuation Amendment Determination 2020.
- 2 Commencement**
This determination is deemed to have come into force on 1 January 2020.

3 Principal determination

This determination amends the determination that was previously called the Judicial Superannuation Determination 2019 (the **principal determination**).

4 Title of principal determination changed

In clause 1, after “Judicial”, insert “Officers”.

5 Clause 2 amended (Commencement)

- (1) In clause 2, after “1 January 2019”, insert “(except as provided in subclause (2))”.
- (2) In clause 2, insert as subclause (2):
- (2) Clauses 3A and 5(1)(a) and Schedule 1 are deemed to have come into force on 1 January 2020.

6 New clause 3A inserted (Transitional, savings, and related provisions)

After clause 3, insert:

3A Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

7 Clause 5 replaced (Maximum subsidy on annual superannuation contribution)

Replace clause 5 with:

5 Maximum subsidy on annual superannuation contribution

- (1) The maximum subsidy (inclusive of any income tax payable on it) on contributions paid, in any year, to a retirement scheme by a judicial officer is,—
 - (a) in the case of a chief coroner, deputy chief coroner, or coroner (other than a chief coroner or deputy chief coroner who is a Judge), 37.5% of the gross salary and National Duty Coroner allowance actually paid to the chief coroner, deputy chief coroner, or coroner in that year; and
 - (b) in the case of any other judicial officer to whom this determination applies, 37.5% of the judicial officer’s salary.
- (2) However,—
 - (a) if the judicial officer is also a contributor to the new GSF scheme, then the maximum subsidy per year on contributions to the retirement scheme, inclusive of any income tax payable on that subsidy, is 23.75% of the judicial officer’s salary; and
 - (b) the following persons are not entitled to a superannuation subsidy under this determination:

- (i) a former coroner appointed under section 103(5) of the Coroners Act 2006; and
- (ii) a relief coroner appointed under section 104 of the Coroners Act 2006.

8 New Schedule 1 inserted

Insert the Schedule 1 set out in the Schedule of this determination as the first schedule to appear after the last clause of the principal determination.

**Schedule 1
New Schedule 1 inserted**

cl 8

**Schedule 1
Transitional, savings, and related provisions**

cl 3A

**Part 1
Provisions relating to Judicial Officers Superannuation Amendment
Determination 2020**

1 References to previous Title

Every reference in any enactment and in any document to the Judicial Superannuation Determination 2019 must, unless the context otherwise provides, be read as a reference to the Judicial Officers Superannuation Determination 2019.

Dated at Wellington this 3rd day of March 2020.

Fran Wilde,
Chairperson.

Geoff Summers,
Member.

Len Cook,
Member.

Explanatory memorandum

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 2020, amends the Judicial Superannuation Determination 2019 (the **principal determination**).

The Coroners (Salaries and Superannuation) Determination 2019 brought the subsidy on contributions to a retirement scheme covering coroners into line with the subsidy covering other judicial officers who are covered by the principal determination.

As coroners are judicial officers and the superannuation subsidy for all judicial officers is the same, the Remuneration Authority has decided to include the coroners' superannuation entitlements in the principal determination, which covers all other judicial officers whose superannuation entitlements are determined by the Authority.

Issued under the authority of the Legislation Act 2012.

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