



Judicial Superannuation Determination 2003

Pursuant to section 12B(2) of the Remuneration Authority Act 1977, the Remuneration Authority, after consultation with the Government Actuary, makes the following determination (to which is appended an Explanatory Memorandum).

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Determination

1 Title

This determination is the Judicial Superannuation Determination 2003.

2 Commencement

This determination is deemed to have come into force on 1 January 2003.

3 Interpretation

(1) In this determination, unless the context otherwise requires,—

Act means the Government Superannuation Fund Act 1956.

judicial officer means a judicial officer specified in section 12B(1) of the Remuneration Authority Act 1977

New GSF Scheme means the New Government Service Superannuation Scheme established under Part IIA of the Act

registered scheme means any superannuation scheme that is registered under the Superannuation Schemes Act 1989 other than the New GSF Scheme

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

- (2) For the purposes of this determination, the length of a period of service of a person as a judicial officer is computed as follows:
- (a) a period of service that began or ended before 1 July in any year is treated as having begun or ended, as the case may be, at the beginning of that year:
 - (b) a period of service that began or ended on or after 1 July in any year is treated as having begun or ended, as the case may be, at the end of that year.

4 Judicial officers to whom this determination applies

This determination applies to the following judicial officers:

- (a) those judicial officers who elect, under section 81OA of the Act, to cease to be a contributor under Part VA of the Act; or
- (b) those judicial officers first appointed or reappointed as judicial officers on or after 1 July 1992, and who are not entitled or required to contribute under Part IV or Part V or Part VA of the Act.

5 Maximum superannuation subsidy

- (1) The maximum subsidy per year of contributions to a registered scheme by a judicial officer to whom this determination applies, inclusive of any income tax payable on that subsidy, is 20% of his or her salary.
- (2) However, if the judicial officer is also a contributor to the New GSF Scheme, then the maximum subsidy per year of contributions to the registered scheme, inclusive of any income tax payable on that subsidy, is 10% of his or her salary.

6 Ratio of superannuation subsidy to judicial officer's contribution

- (1) The contribution to a registered scheme that a judicial officer must make in order to qualify for a subsidy of contributions to that scheme must, when expressed as a ratio of the superannuation subsidy to the judicial officer's contribution, be 5 to 1.

- (2) However, if the judicial officer is also a contributor to the New GSF Scheme, then for the purposes of subclause (1) the ratio is 10 to 1.

7 Limit on service for which superannuation subsidy payable

- (1) This clause applies to a judicial officer who has contributed under Part IV or Part V or Part VA of the Act.
- (2) The maximum period of service as a judicial officer (whether continuous or in 2 or more separate periods) for which a subsidy of contributions to a registered scheme will be paid is 16 years less the period during which the judicial officer was a contributor under Part IV or Part V or Part VA of the Act.

8 Revocation

The Judicial Superannuation Determination 2000 (SR 2000/274) is revoked.

Dated at Wellington this 5th day of May 2003.

B. A. Wakem, Deputy Chairman.

W. R. Mulholland, 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 2003, replaces the Judicial Superannuation Determination 2000. The substance of that determination is carried over (with changes for drafting style) except that—

- the determination now makes provision for a judicial officer who is already a contributor to the New Government Service

Superannuation Scheme (the **New GSF Scheme**) at the date of appointment and continues to contribute. If the judicial officer contributes to another superannuation scheme as well, the maximum annual subsidy payable in respect of those contributions is 10% (not 20%) of salary. This reflects the fact that the Government is also making a contribution towards the judicial officer's retirement benefits as a member of the New GSF Scheme. In that case, the judicial officer must contribute in a ratio of subsidy to contribution of 10 to 1, if the judicial officer is to qualify for the subsidy; and

- the 16-year limit on length of service for which a subsidy is payable has been removed in the case of judicial officers who were appointed after 1 July 1992 and who are not entitled to a pension under the judicial Government Superannuation Fund. Those judicial officers contribute to defined contribution schemes and the 16-year limitation is not appropriate.

Issued under the authority of the Acts and Regulations Publication Act 1989, and section 12B(9) of the Remuneration Authority Act 1977.

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