



## Judicial Superannuation Determination (No 2) 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 (No 2) 2003.

#### 2 Commencement

This determination comes into force on 1 January 2004.

#### 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 2A 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 5A 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 4 or Part 5 or Part 5A 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 25% 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 15% 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 6.25 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 15 to 1.

## **7 Limit on service for which superannuation subsidy payable**

- (1) This clause applies to a judicial officer who has contributed under Part 4 or Part 5 or Part 5A 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 4 or Part 5 or Part 5A of the Act.

## **8 Revocation**

The Judicial Superannuation Determination 2003 (SR 2003/96) is revoked.

Dated at Wellington this 10th day of December 2003.

H. D. Peacock, Chairman.

B. A. Wakem, Member.

D. Oughton, Member.

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### Explanatory memorandum

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

This determination, which comes into force on 1 January 2004, is substantially the same as the Judicial Superannuation Determination 2003. That determination provides for a maximum superannuation subsidy of 20% of the salary payable to a judicial officer who is not a member of the Government Superannuation Fund (the **GSF**), subject to a 5:1 ratio of subsidy to contribution.

This determination provides for a maximum superannuation subsidy of 25% of the salary payable to a judicial officer who is not a member of the GSF, subject to a 6.25:1 ratio of subsidy to contribution. The rationale is to achieve a more equitable position for judicial officers who are not members of the judicial GSF.

Judicial officers who were appointed before 1 July 1992 are eligible to remain members of the judicial superannuation scheme under the GSF. The Government Actuary has assessed that the inherent subsidy in the judicial superannuation scheme under the GSF during the 16 years of service that counts for benefits would be well in excess of 30% of salaries.

For judicial officers who were appointed after 1 July 1992, the available subsidy is currently 20% of gross salary. The inequity between the 2 groups of judicial officers with respect to the value of their superannuation entitlements should be addressed, and needs to be addressed, because it is now a significant element in the willingness of people approached to become part of the judiciary, to serve in that capacity. Accordingly, the Remuneration Authority has raised the available subsidy for post-1992 members to 25% of the gross salary payable to a judicial officer and will consider a further rise next year.

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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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