[As Reported From the Commerce and Energy Committee]

House of Representatives, 20 March 1985.

Words struck out are shown in italics within bold round brackets, or with black rule at beginning and after last line; words inserted are shown in roman underlined with a single rule, or with single rule before first line and after last line.

Hon. David Caygill

GOVERNMENT SUPERANNUATION FUND AMENDMENT (NO. 2)

ANALYSIS

1. Short Title 2. New Part inserted

PART VIA

SUPERANNUATION OF MEMBERS OF POLICE

Application of this Part

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88B. Members of Police to become and remain contributors to Fund under this Part

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one Part as contributory service under another Part

7. Annual adjustments to retiring allowances and annuities payable under Part VIA of principal Act

8. Consequential amendments to Police Act

9. Amendment to Government Superannuation Fund Amendment Act 1962

A BILL INTITULED

An Act to amend the Government Superannuation Fund Act 1956

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

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1. Short Title—This Act may be cited as the Government Superannuation Fund Amendment Act (No. 2) 1985, and shall be read together with and deemed part of the Government Superannuation Fund Act 1956* (hereinafter referred to as the principal Act).

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2. New Part inserted—The principal Act is hereby amended by inserting, after section 88, the following heading and sections:

"PART VIA

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SUPERANNUATION OF MEMBERS OF POLICE

Application of this Part

"88A. **Application**—(1) This Part of this Act shall apply to every contributor to the Fund who is or becomes a member of the Police required to contribute to the Fund as such, and the entitlements of and benefits payable to or in respect of that person shall be determined in accordance with this Part and Part VII of this Act and not otherwise.

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"(2) This Part of this Act shall not apply in respect of any person who has been a member of the Police but is not a member of the Police at the date of the person's retirement or death.

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"88B. Members of Police to become and remain contributors to Fund under this Part—(1) Except as provided in this section and section 88J of this Act, every person who, on or after the 1st day of May 1985, becomes a member of the Police shall contribute to the Fund under this Part of this Act in respect of any period during which the person remains a member of the Police.

"(2) Nothing in subsection (1) of this section shall apply to—
"(a) Any specialist member of the Police within the meaning
of section 27 of the Police Act 1958:

"(b) Any temporary member of the Police whom the Commissioner of Police has directed shall not become a contributor to the Fund under this Part of this Act.

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"(3) Every person who, immediately before the 1st day of May 1985, is a member of the Police and is a contributor under Part II of the Government Superannuation Fund Amendment Act 1962 shall become a contributor under this Part of this Act on and from that date and, except as provided in section 88J of this Act, shall remain a contributor to the Fund under this Part of this Act in respect of any period during which that person remains a member of the Police.

"(4) Every person who, immediately before the 1st day of May 1985, is a member of the Police and is not a contributor under Part II of the Government Superannuation Fund Amendment Act 1962 shall be entitled, not later than the 1st day of November 1985 or such later date as the Board may allow, to elect to become a contributor to the Fund under this Part of this Act unless the person is—

"(a) A specialist member of the Police within the meaning of section 27 of the Police Act 1958; or

"(b) A temporary member of the Police whom the Commissioner of Police has directed shall not become a contributor to the Fund under this Part of this Act.

"(5) Every election made under subsection (4) of this section shall take effect on and from the 1st day of May 1985, and the contributions payable by the contributors who make such elections and the benefits payable in respect of contributions by such contributors shall be calculated accordingly.

"88c. Rate of contributions—(1) The contribution to be made by every contributor under this Part of this Act who, immediately before the 1st day of May 1985, was a contributor to the Fund under Part II of the Government Superannuation Fund Amendment Act 1962 shall be—

"(a) Seven percent of the contributor's salary in respect of the period beginning with the 1st day of May 1985 and ending with the day before the first date after the 1st day of October 1985 on which a determination of the Commissioner of Police under section 66A of the Police Act 1958 prescribing salaries or scales of salaries comes into force:

- "(b) Seven and one-half percent of the contributor's salary in respect of every period after the period described in paragraph (a) of this subsection.

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- "(2) The contribution to be made by every contributor under this Part of this Act who is not a contributor to whom subsection (1) of this section applies shall be 7.5 percent of the contributor's salary.
- "(3) All contributions shall be deducted from the salary of the contributor and paid to the Fund as the salary becomes payable from time to time.

"88D. Calculation of contributory service of contributors who become members of Police after 1 May 1985 and existing members who retire or die before attaining the age of 55 years—(1) This section applies to every person—

- "(a) Who becomes a contributor under this Part of this Act under section 88B (1) of this Act and who is a member of the Police at the date of the person's death or retirement:
- "(b) Who becomes a contributor under this Part of this Act by virtue of section 88B (3) of this Act or under section 88B (4) of this Act, and who dies or retires before attaining the age of 55 years in circumstances in which a retiring allowance or annuity is payable.
- "(2) For the purpose of calculating the contributory service of any person to whom this section applies, the actual 25 contributory service of that person as a member of the Police shall, subject to subsection (3) of this section, be increased by 25 percent.
- "(3) No person to whom this section applies shall be entitled to have more than 40 years' contributory service counted for any of the purposes of this Act unless that person has more than 40 years' actual contributory service, in which case only the actual contributory service shall be counted.
- "88E. Calculation of contributory service of certain contributors who became members of Police before 1 May 1985 and who retire or die after attaining the age of 55 years—(1) This section applies to every person—
 - "(a) Who became a contributor under this Part of this Act by virtue of section 88B (3) of this Act; or
- "(b) Who becomes a contributor under this Part of this Act under section 88B (4) of this Act—

and who retires or dies on or after attaining the age of 55 years.

"(2) For the purpose of calculating the contributory service

of any person to whom this section applies—

"(a) The person shall, subject to subsection (3) of this section, be deemed to have completed an extra period of service as a member of the Police, being the difference between the age of the person at the date of retirement and the age of 60 years; and

"(b) The contributory service of the person as so increased shall, subject to subsection (3) of this section, be

further increased by one-seventh.

"(3) No person to whom this section applies shall be entitled to have more than 40 years' contributory service counted for any of the purposes of this Act unless that person has more than 40 years' actual contributory service, in which case only the actual contributory service shall be counted.

Benefits

"88F. Calculation of retiring allowance—(1) The retiring allowance of every contributor to the Fund under this Part of this Act—

"(a) Who elects or is required to retire from the Police under section 27 or section 28 of the Police Act 1958; or

"(b) Who elects or is required to retire from the Police under section 28c or section 28b of the Police Act 1958 on or after attaining the age of 50 years—

shall be 1.5 percent of the contributor's final average earnings for every full year of contributory service as increased in respect of service in the Police under section 88D or section 88E of this Act, as the case may require, and a proportionate part of 1.5 percent of the contributor's final average earnings for any fraction of a year of such contributory service.

"(2) The retiring allowance of every contributor to the Fund

under this Part of this Act—

"(a) Who has attained the age of 50 years; and

"(b) Who has completed not less than 10 years' actual contributory service; and

"(c) Who has agreed in writing that this section should apply to him or her; and

"(d) In respect of whom the Commissioner of Police has agreed in writing that this section should apply—

shall be 1.5 percent of the contributor's final average earnings for every full year of contributory service as increased in respect of service in the Police under section 88D of this Act, and a proportionate part of 1.5 percent of the contributor's final average earnings for any fraction of a year of such contributory

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service less, in respect of every month or part of a month after the date of retirement and during which the contributor is under the age of 55 years, 0.004 percent of the contributor's final average earnings.

"(3) The Board may from time to time suspend, reduce, or cancel any retiring allowance payable under subsection (1) of this section to any contributor who has not attained the age

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of 55 years if-

"(a) The contributor resumes employment, whether in the Government service or elsewhere, or becomes

gainfully self-employed; or

"(b) The contributor has ceased to be medically unfit for further duty, and fails to accept any employment offered by a controlling authority that is considered by the Board to be suitable and reasonable for the contributor; or

"(c) The Board is satisfied that the degree of disability of the contributor is not sufficient to justify the payment of part or all of the allowance; or

"(d) The contributor fails without sufficient justification to submit himself for medical examination when and as often as required by the Board; or

"(e) The Board does not know the present whereabouts of the contributor, or whether the contributor is alive or dead.

"(4) Any suspension, reduction, or cancellation of a retiring allowance under **subsection** (3) of this section shall cease when

the contributor attains the age of 55 years.

"(5) For the purposes of subsection (3) (b) of this section, a contributor shall be considered to be medically unfit for further duty if, on the certificate of at least 2 registered medical practitioners approved by the Board, it is established to the satisfaction of the Board that, by reason of physical or mental disability, the contributor is and is likely to remain substantially unable to perform any duties which the Commissioner and the Board consider are suitable and reasonable for the contributor.

"(6) Any decision of the Board under subsection (3) of this section to suspend, reduce, or cancel a retiring allowance shall be disregarded for the purposes of sections 61N, 61O, and 61O of this Act (as applied by section 881 of this Act).

"(7) Where any contributor has, with the consent of the Board, elected under the proviso to section 44 (1) of this Act (as applied by **section 88m** of this Act) to have his retiring allowance computed in respect of the total length of his periods

of contributory service as if they were continuous, the retiring allowance of any contributor to the Fund calculated under this section shall be reduced by the amount of any retiring allowance that relates to any previous period of contributory service and has been surrendered by the contributor under section 91 of this Act.

"(8) For the purposes of determining the retiring allowance of any contributor under this Part of this Act, this section shall be deemed to include subsections (6) to (8) of section 61L of this Act and shall be read as if those subsections were part of this section.

"88G. Increases to benefits where contributor leaves Police under certain provisions due to lack of fitness—(1) Where any contributor under this Part of this Act leaves the Police under section 28c or section 28D of the Police Act 1958 before attaining the age of 50 years, the contributor shall be entitled to exercise any of the options conferred by paragraphs (b), (c) and (d) of section 61s (1) of this Act (as applied by section 88H of this Act) or to receive a refund of the contributor's contributions to the Fund (less any amounts already received by the contributor from the Fund) increased by 0.25 percent for every month during which the contributor was a contributor under this Part or Part IIA of this Act, or as a member of the Police under Part II of the Government Superannuation Fund Amendment Act 1962 or any earlier scheme administered under (this) any other Act.

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"(2) The refund payble under subsection (1) of this section to any person who has 5 or more years' service in the Police and who was a contributor to the Fund under Part II of the Government Superannuation Fund Amendment Act 1962 shall be further increased in accordance with the following formula:

where-

A is the total contributions paid by the contributor as a member of the Police during the period that ended with the 31st day of March 1969 whether in respect of that period or any other period:

B is the contributor's rate of contribution on the 31st day of March 1969:

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C is the total contributions paid by the contributor as a member of the Police during the period that began with the 1st day of April 1969 and ends with the 30th day of April 1985 whether in respect of that period or any other period:

D is the contributor's rate of contribution on the 31st day of March 1985:

E is the total contributions paid by the contributor as a member of the Police during the period beginning with the 1st day of May 1985 and ending with the day before the first date after the 1st day of October 1985 on which a determination of the Commissioner of Police under section 66A of the Police Act 1958 prescribing salaries or scales of salaries comes into force:

F is 7 percent:

G is the total contributions paid by the contributor as a member of the Police after the period described in E:

H is 7.5 percent:

I is—

(a) Five percent, where the contributor has 5 years' but less than 6 years' service in the Police:

(b) Ten percent, where the contributor has 6 years' but less than 7 years' service in the Police:

(c) Fifteen percent, where the contributor has 7 or more years' service in the Police.

"(3) The refund payable under subsection (1) of this section 3 to any person who has 5 or more years' service in the Police and all the contributor's contributory service as a member of the Police is on or after 1 May 1985 shall be further increased in accordance with the following formula:

$$\frac{J}{\tilde{K}} \times I$$
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where-

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J is the total contributions paid by the contributor as a member of the Police:

K is 7.5 percent:

I is—

- (a) Five percent, where the contributor has 5 years' but less than 6 years' service in the Police:
- (b) Ten percent, where the contributor has 6 years' but less than 7 years' service in the Police:
- (c) Fifteen percent, where the contributor has 7 or more years' service in the Police.

New

"(3A) The increases provided for in subsections (2) and (3) of this section shall not be paid in respect of contributions made 15 in respect of any period during which the contributor was not a member of the Police; notwithstanding that the contributor may have paid contributions in respect of that period, and irrespective of whether or not the person was a member of the Police when the contributions were paid.

- "(4) The amount by which any refund is increased under subsection (2) or subsection (3) of this section shall be further increased by 0.25 percent for every month during which the contributor was a contributor under this Part of this Act or as a member of the Police under Part II of the Government
 Superannuation Fund Amendment Act 1962 or any earlier scheme administered under (this) any other Act.
- "(5) Any refund calculated under this section shall be increased by adding to the refund any amount payable to or in respect of the contributor under section 35 (1) of the 30 Government Superannuation Fund Amendment Act 1976.
 - "88H. Benefits where contributor leaves Police other than on death, retirement, or due to lack of fitness—
 (1) Section 61s of the principal Act shall apply to contributors under this Part of this Act, as if—
- 35 "(a) The references in that section to Government service were references to service in the Police:
 - "(b) The references in that section to section 61L of this Act were references to section 88F of this Act.
- "(2) Where any person makes an election under section 40 61s (1) (b) of this Act (as applied by subsection (1) of this section) section 61n of this Act shall apply in respect of the contributor and the contributions as if—
 - "(a) The references in that section to Government service were references to service in the Police:

"(b) The references in that section to section 61L of this Act were references to section 88F of this Act.

"(3) Where any person makes an election under section 61s (1) (b) of this Act (as applied by subsection (1) of this section), sections 88D and 88E of this Act shall not apply in respect of any contributory service under this Part of this Act unless the person again becomes a contributor under this Part of this Act.

"881. Benefits on death of contributor—Sections 61m, 61n, 61o, and 61o of the principal Act shall apply in respect of contributors under this Part of this Act as if—

"(a) The references in those sections to Government service included service in the Police:

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"(b) The reference in section 61 m (1) (b) (ii) to the ground of medical unfitness for further duty were a reference to retirement under section 28 of the Police Act 15

"(c) The reference in section 61N (1) (b) to section 61ZD (2) were a reference to section 88M (2) of this Act.

Miscellaneous Provisions

"88J. Option where contributor on leave of absence 20 without salary—(1) Where any contributor under this Part of this Act is on leave of absence without salary, the contributor may elect that section 32 of this Act (as applied by section 88m (2) of this Act) shall apply, or may elect that that section shall not apply and that subsection (2) of this section shall apply.

(2) Where a contributor elects that this subsection shall

apply—

(a) The contributor's contributions shall remain in the Fund:

"(b) The contributor shall not be liable to pay contributions in respect of the period of leave of absence:

"(c) The period of leave of absence shall not be counted as contributory service of the contributor:

New

"(ca) If the person again becomes a contributor to the Fund under this Part of this Act before attaining the age 35 of 50 years, the person's contributions shall not be refunded to the person, and the person's previous record of contributory service shall be reactivated and count as continuous contributory service for the purpose of calculating benefits under this Part of 40 this Act, but shall be discounted in the following manner:

New

"(i) A discount of 1.25 percent for each complete year of the period of the person's ineligibility to be contributor for which the person has a corresponding period of contributory service that 5 will be reactivated in accordance with this section, and of a relative proportion of that percentage in respect of any additional fraction of a year of person has ineligibility for which thecorresponding period of such contributory service: 10 "(ii) A discount of 2.25 percent for each complete year of the period of the person's ineligibility to be a contributor that is in excess of the person's period of contributory service that will be reactivated in 15 accordance with this section, and of a relative proportion of that percentage in respect of any additional fraction of a year of ineligibility for which the person has no corresponding period of such contributory service: "(d) If the contributor dies during the period of leave of 20 absence and leaves a spouse, sections 61m and 610 of this Act shall not apply, and there shall be paid out of the Fund to the spouse, at the election of the spouse.-"(i) A refund of the contributor's contributions to 25 the Fund increased in respect of contributions paid in respect of any period after the 1st day of May 1985 under this Part or Part IIA of this Act by 0.25 percent for every month beginning on or after the 1st day of May 1985 between the date on which the 30 contributor became a contributor under this Part or Part IIA of this Act and the date of the contributor's death: or "(ii) An annuity at one-half of the rate of the retiring allowance to which the deceased contributor 35 would have been entitled if the contributor had become entitled to a retiring allowance calculated

under section 88F (2) of this Act on the date of the

and the entitlement of the spouse to the refund or

annuity shall not be affected by any change in the

contributor's death—

marital status of that spouse:

"(e) If the contributor dies during the period of leave of absence and does not leave a spouse, sections 610 and 610 of this Act shall not apply and there shall be paid out of the Fund to the contributor's personal representatives in trust for the persons entitled to receive them under the contributor's will or under the Acts relating to the distribution of intestate estates, as the case may be, the contributor's contributions to the Fund increased in respect of contributions paid in respect of any period after the 10 1st day of May 1985 under this Part or Part IIA of this Act by 0.25 percent for every month beginning on or after the 1st day of May 1985 between the date on which the contributor became a contributor under this Part or Part IIA of this Act and the date of the 15 contributor's death.

"(3) Any period of discounted contributory service referred to in subsection (2) (ca) of this section shall be deemed to precede immediately the date on which the person again became a 20 contributor to the Fund.

Struck Out

"88k. Periods of training as contributory service—No person may contribute under this Part of this Act in respect of any training or service to which section 2(2) of this Act 25 applies or in respect of any period of notional service under section 23A of this Act without the consent of the Commissioner of Police and the Board, which, in the case of the Board, may be given subject to such conditions relating to contributions and otherwise as the Board considers appropriate.

New

"88K. Contributor may elect to contribute in respect of prior service or notional service—(1) Subject to subsections (2) and (3) of this section, where any contributor under this Part of this Act has service in the Government service that is not 35 at present included in his contributory service or wishes to contribute under section 23A of this Act (as applied by section 88m (2) of this Act) in respect of notional service the contributor may elect to contribute to the Fund under this Part of this Act in respect of that service.

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"(2) Except with the consent of the Board, and subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as may be determined by the Board, no election may be made under subsection (1) of this section by any contributor—

"(a) Who is not receiving salary as a full-time member of the

Police; or

"(b) In respect of any period during which the contributor was not a permanent full-time employee in the Government service; or

"(c) Who has attained the age of 50 years.

"(3) No contributor may contribute under this Part of this Act in respect of any training or service to which section 2 (2) 15 of this Act applies or under section 23A of this Act in respect of any notional service without the consent of the Commissioner of Police and the Board which, in the case of the Board, may be given subject to such conditions as it thinks fit, including payment of contributions at such rate or rates as 20 may be determined by the Board.

"(4) The service in respect of which any contributor contributes under this section shall be counted as Government service, but shall not be counted as service as a member of the Police unless it was service as a member of the Police.

25 "(5) Without limiting the power of the Board to require greater contributions in any case to which subsection (2) or subsection (3) of this section applies, where a contributor makes an election to contribute under this section, the contributor shall pay contributions in respect of the service to which the election relates at the appropriate rate under this Part of this Act—

"(a) On the salary received by the contributor in respect of that period; or

"(b) As if the contributor received salary in respect of that period at the rate of salary payable to the contributor at the date of the election—

whichever is the greater.

Cf. 1962, No. 130, s. 24; 1964, No. 125, s. 3 (3)

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"88L. Service in Cook Islands, Niue, and Tokelau—Where any contributory service as a contributor under this Part of this Act is computed under section 51 of this Act (as applied by section 88m (2) of this Act) the provisions of this Part of this Act relating to increases of actual contributory service shall 5 apply in respect of that service only on such terms and conditions and to the extent that the Board shall determine in any individual case or class of cases.

Application of Other Provisions

"88M. Sections to apply to contributors and 10 contributions under this Part—(1) Except as provided in this section, nothing in Part II or Part IIA of the principal Act shall apply to contributors or contributions under this Part of this Act.

"(2) Subject in the case of section 23A to section 88K of this 15 Act, sections 23A, 27, 32, 33, 40, 42 (except subsections (1) and (2)), 43, 44, 48, 51, 55, 58, and 60 of this Act shall apply to contributors and contributions under this Part of this Act as if those sections were also included in this Part of this Act.

"(3) Sections 61M, 61N, 61O, 61Q, 61R, and 61s of this Act shall 20 apply in respect of contributors and contributions under this Part of this Act in the manner indicated in sections 88H and 88I of this Act."

3. Special provisions in respect of contributors who retire or die between 1 December 1984 and 1 May 1985—25 (1) Every member of the Police to whom Part II of the Government Superannuation Fund Amendment Act 1962 applies who first became entitled to receive a retiring allowance on or after the 1st day of December 1984 may elect, before the 1st day of November 1985 that Part VIA of the principal Act shall 30 apply in respect of that person.

(2) Where any person to whom subsection (1) of this section applies dies before making the election that the person is entitled to make under that subsection, or any member of the Police to whom Part II of the Government Superannuation 35 Fund Amendment Act 1962 applies dies on or after the 1st day of December 1984 and before the 1st day of May 1985, the spouse of that person or, if there is no spouse of that person, the personal representative of that person may elect, before the 1st day of May 1986 or such later date as the Board may 40 allow, that Part VIA of the principal Act shall apply in respect of the deceased person.

- 4. Capitalisation of part of retiring allowance—Section 91 of the principal Act (as substituted by section 5 of the Government Superannuation Fund Amendment Act 1980) is hereby amended by inserting in subsection (1) (as amended by 5 section 16 of the Government Superannuation Fund Amendment Act 1985), after the expression "Part IIA", the expression "or Part VIA".
- 5. Capitalisation of part of annuity—Section 91A of the principal Act (as inserted by section 19(1) of the Government 10 Superannuation Fund Amendment Act 1979) is hereby amended by inserting in subsection (2) (as amended by section 17 of the Government Superannuation Fund Amendment Act 1985), after the expression "Part IIA", the expression "or Part VIA".
- 6. Treatment of contributory service under one Part as 15 contributory service under another Part—Section 89A of the principal Act (as inserted by section 9 of the Government Superannuation Fund Amendment Act 1967) is hereby amended by inserting, after subsection (1), the following subsection:
- 20 "(1A) Regulations relating to the treatment of contributory service under one Part of this Act as treatment under another Part of this Act may include provision for the payment of additional contributions, or the refund of contributions, with or without interest."

New

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6A. Annual subsidies—Section 95 of the principal Act is hereby amended by repealing subsection (4), and substituting the following subsection:

"(4) For the purposes of this section, the term 'benefits' 30 means any payment to or in respect of a contributor under Part II, Part IIA, Part III, or Part VIA of this Act, Part II of the Government Superannuation Fund Amendment Act 1962, or Part II of the Government Superannuation Fund Amendment Act 1970, and includes any payments-

"(a) By way of interest or other increase to any refund; or

"(b) Made in respect of any employer's contributions in connection with the making of refunds of contributions or providing transfer values under section 35 of the Government Superannuation Fund Amendment Act 1976; or

"(c) Made in respect of transfer values determined under section 61s (6) of this Act or section 21 of the Government Superannuation Fund Amendment Act 1985."

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7. Annual adjustments to retiring allowances and annuities payable under Part VIA of principal Act—(1) Section 2 of the Government Superannuation Fund Amendment Act 1969 is hereby amended by adding the following subsection:

"(10) Nothing in subsection (8) of this section shall apply in respect of any contributor under Part VIA of the principal Act."

(2) Section 3 of the Government Superannuation Fund Amendment Act 1969 is hereby amended by adding the following paragraph:

"(n) Retiring allowances and annuities payable under Part VIA of the principal Act."

(3) The Second Schedule to the Government Superannuation Fund Amendment Act 1969 is hereby amended by adding the following clause:

"5 Where the retiring allowance, annual allowance, or annuity is payable under **Part VIA** of the principal Act ...

100 percent."

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Struck Out

- 8. Consequential amendments to Police Act 1958— 20 (1) Section 28 of the Police Act 1958 is hereby amended by repealing subsection (7) (as added by section 3 (3) of the Police Amendment Act 1964), and substituting the following subsection:
- "(7) Every member of the Police who retires from the Police 25 under this section shall, subject to **section 88F** of the Government Superannuation Fund Act 1956, be entitled to a retiring allowance calculated in accordance with that section."

(2) Section 3 (3) of the Police Amendment Act 1964 is hereby repealed.

9. Amendment to Government Superannuation Fund Amendment Act 1962—The Government Superannuation Fund Amendment Act 1962 is hereby amended by inserting, after section 17, the following section:

"17A. Notwithstanding anything in this Part of this Act 35 applying to members of the Police, nothing in this Part of this Act shall apply in respect of any person who is a member of the Police on the 1st day of May 1985 or any person who becomes a member of the Police after that date."

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