

**Reprint
as at 13 April 2012**



**Coroners (Salaries and
Superannuation) Determination
2011**

(SR 2011/141)

Coroners (Salaries and Superannuation) Determination 2011: revoked (with effect on 1 January 2012), on 13 April 2012 (after expiring on 31 December 2011), by clause 9(e) of the Coroners (Salaries and Superannuation) Determination 2012 (SR 2012/67).

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, after consultation with the Government Actuary, makes the following determination (to which is appended an explanatory memorandum).

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Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

Determination

1 Title

This determination is the Coroners (Salaries and Superannuation) Determination 2011.

2 Commencement

This determination is deemed to have come into force on 1 January 2011.

3 Expiry

This determination expires on 31 December 2011.

4 Interpretation

In this determination, unless the context otherwise requires,—
coroner—

- (a) means a person holding office under any of sections 103, 104, or 105 of the Coroners Act 2006; but
- (b) does not include a person who, under section 8(d) of the District Courts Act 1947, 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

registered superannuation scheme means a superannuation scheme registered under the Superannuation Schemes Act 1989, other than the new GSF Scheme

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

5 Salaries of coroners

- (1) The salary payable to a coroner must be at the annual rate of \$228,000.
- (2) A relief coroner appointed under section 104 of the Coroners Act 2006 is entitled to an additional payment of up to \$34,000 by way of salary, provided that the annual sum of the following amounts must not exceed \$262,000:
 - (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) to which the coroner is entitled to be paid by the Crown other than under this determination.

6 Limited application of clause 7

Clause 7 does not apply to a coroner who—

- (a) is a former coroner appointed under section 103(5) of the Coroners Act 2006; or
- (b) is a relief coroner appointed under section 104 of the Coroners Act 2006; or
- (c) is a current contributor under Part 5A of the Government Superannuation Fund Act 1956; or
- (d) is a current contributor to the new GSF Scheme.

7 Eligibility for subsidy on contributions to registered superannuation scheme

- (1) A coroner who chooses to contribute to a registered superannuation 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 actually paid to the coroner in that year.
- (3) In order to qualify for a superannuation subsidy, the contribution that the coroner must make to the registered superannuation scheme must, when expressed as a ratio of the superannuation subsidy to the coroner's contribution, be 5:1.

8 Judicial determinations do not apply to coroners

To avoid doubt,—

- (a) nothing in the Judicial Salaries and Allowances Determination 2010 applies to coroners; and
- (b) nothing in the Judicial Superannuation Determination 2006 applies to coroners to whom clause 7 applies.

Dated at Wellington this 17th day of May 2011.

John Errington,
Chairman.

A Foulkes,
Member.

D Morcom,
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 2011 and expires on 31 December 2011, sets the salaries and superannuation rights of coroners.

The Remuneration Authority's first remuneration determination for coroners came into force on 1 July 2007. On that date, those sections of the Coroners Act 2006 that gave remuneration-setting responsibility for coroners to the Remuneration Authority (the **Authority**) came into force. That determination set an initial salary rate of \$200,000 for coroners.

The salary of coroners was increased to \$208,000 with effect from 1 January 2008. The Authority held coroners' remuneration at the same level from 1 January 2009, and increased the salary of coroners to \$216,000 with effect from 1 January 2010.

The Authority is required by the Remuneration Authority Act 1977 to be fair to those whose remuneration is being determined and to the taxpayer, and to achieve fair relativity with remuneration being achieved elsewhere.

However, the Authority is also constrained by the reality of the economic and fiscal climate, and the requirement of section 18A of the Remuneration Authority Act 1977. That section requires the Authority to take into account prevailing adverse economic conditions when making a remuneration determination, and permits the Authority to determine remuneration at a rate lower than it would otherwise have determined.

The sequencing of determinations for coroners and other judicial officers in 2009 resulted in the remuneration of coroners, but not other judicial officers, remaining at 2008 levels until 1 January 2010. It is against that background that the current determination has been made.

The Authority also seeks to maintain a fair relativity between the remuneration of coroners and other judicial officers. The Authority presently intends conducting or facilitating a review of the relativities between members of the judiciary, judicial officers, and areas of the legal profession before next year's determination.

This determination introduces a higher level of salary for relief coroners. This recognises that relief coroners are not entitled to a superannuation subsidy but do have most of the responsibilities of permanent coroners and carry out similar duties.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 19 May 2011.

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Notes**1 General**

This is a reprint of the Coroners (Salaries and Superannuation) Determination 2011. The reprint incorporates all the amendments to the determination as at 13 April 2012, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that contain transitional, savings, or application provisions that cannot be compiled in the reprint are also included, after the principal enactment, in chronological order. For more information, see <http://www.pco.parliament.govt.nz/reprints/>.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked

are omitted. For a detailed list of the editorial conventions, see <http://www.pco.parliament.govt.nz/editorial-conventions/> or Part 8 of the *Tables of New Zealand Acts and Ordinances and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)

- position of the date of assent (it now appears on the front page of each Act)
- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint (most recent first)*

Coroners (Salaries and Superannuation) Determination 2012 (SR 2012/67):
clause 9(e)

Coroners (Salaries and Superannuation) Determination 2011 (SR 2011/141):
clause 3
