

**Reprint  
as at 2 April 2015**



**Coroners (Salaries and Superannuation) Determination  
2014  
(LI 2014/128)**

Coroners (Salaries and Superannuation) Determination 2014: revoked (with effect on 1 January 2014, after expiring on 31 December 2014), on 2 April 2015, by clause 9 of the Coroners (Salaries and Superannuation) Determination 2015 (LI 2015/66).

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 makes the following determination (to which is appended an explanatory memorandum).

**Contents**

	Page
1 Title	1
2 Commencement	2
3 Expiry	2
4 Interpretation	2
5 Salaries of coroners	2
6 Limited application of clause 7	2
7 Eligibility for subsidy on contributions to registered superannuation scheme	3
8 Judicial determinations do not apply to coroners	3
9 Revocation	3

**Determination**

**1 Title**

This determination is the Coroners (Salaries and Superannuation) Determination 2014.

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**Note**

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint. Note 4 at the end of this reprint provides a list of the amendments incorporated.

## 2 Commencement

This determination is deemed to have come into force on 1 January 2014.

## 3 Expiry

This determination expires on 31 December 2014.

## 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 \$249,500.
- (2) A relief coroner appointed under section 104 of the Coroners Act 2006 is entitled to an additional payment of up to \$37,425 by way of salary, provided that the annual sum of the following amounts must not exceed \$286,925:
  - (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 2013 applies to coroners; and
- (b) nothing in the Judicial Superannuation Determination 2006 applies to coroners to whom clause 7 applies.

**9 Revocation**

The Coroners (Salaries and Superannuation) Determination 2013 (SR 2013/235) is revoked.

Dated at Wellington this 9th day of April 2014.

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 2014 and expires on 31 December 2014, sets the salaries and superannuation rights of coroners.

The Remuneration Authority (the **Authority**) is responsible for setting the remuneration and the superannuation rights of coroners.

The Authority is required to have regard to the following when setting remuneration for coroners and other judicial officers:

- the need to achieve and maintain fair relativity with the levels of remuneration received elsewhere; and
- the need to be fair both—
  - to the persons or groups of persons whose remuneration is being determined; and
  - to the taxpayer or ratepayer; and
- the need to recruit and retain competent persons.

In addition, the Authority must take into account—

- the requirements of the position concerned; and
- the conditions of service enjoyed by the persons whose remuneration is being determined and those enjoyed by the persons or members of the group of persons whose remuneration and conditions of employment are, in the opinion of the Authority, comparable with those of the persons or members of the group whose remuneration is being determined; and
- any prevailing adverse economic conditions, based on evidence from an authoritative source, and may determine the remuneration at a rate lower than it would otherwise have determined.

The Authority's first determination for coroners came into force on 1 July 2007. In determinations made since that time the Authority has set coroners' remuneration taking account of movement in the remuneration of other judicial officers and the evolving role of coroners.

This determination increases the salary of coroners from \$240,000 to \$249,500, broadly in line with the increase in salaries that the Authority determined for Judges in 2013.

The determination is for a year, from 1 January 2014. The determination could not be finalised earlier because of the preparatory work which the Authority was required to undertake before making the determination.

## **Reprints notes**

### **1    *General***

This is a reprint of the Coroners (Salaries and Superannuation) Determination 2014 that incorporates all the amendments to that determination as at the date of the last amendment to it.

### **2    *Legal status***

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

### **3    *Editorial and format changes***

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

### **4    *Amendments incorporated in this reprint***

Coroners (Salaries and Superannuation) Determination 2015 (LI 2015/66): clause 9

Coroners (Salaries and Superannuation) Determination 2014 (LI 2014/128): clause 3