

**Reprint
as at 24 January 2019**



Judicial Superannuation Determination 2006

(SR 2006/37)

Judicial Superannuation Determination 2006: revoked (with effect on 1 January 2019), on 24 January 2019, by clause 8(b) of the Judicial Superannuation Determination 2019 (LI 2019/5).

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 2006.

2 Commencement

This determination is deemed to have come into force on 1 January 2006.

3 Interpretation

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

Act means the Government Superannuation Fund Act 1956

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.

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 a retirement scheme 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.

Clause 3 **registered scheme**: amended, on 18 December 2015, by clause 4 of the Judicial Superannuation Determination 2006 Amendment Determination 2015 (LI 2015/323).

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; and
- (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 subsidy on annual superannuation contribution**

- (1) Inclusive of any income tax payable on it, the maximum subsidy on contributions paid, in any year, to a retirement scheme by a judicial officer to whom this determination applies,—
- (a) for Judges of the High Court and Associate Judges of the High Court, is 37.5% of his or her salary:
 - (b) for other judicial officers to whom this determination applies, 33.75% 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 23.75% of his or her salary.

Clause 5(1): amended, on 18 December 2015, by clause 5 of the Judicial Superannuation Determination 2006 Amendment Determination 2015 (LI 2015/323).

Clause 5(1)(a): replaced, on 1 March 2017, by section 183(b) of the Senior Courts Act 2016 (2016 No 48).

Clause 5(2): amended, on 1 January 2006, by clause 4 of the Judicial Superannuation Amendment Determination 2006 (SR 2006/287).

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 7.5 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 23.75 to 1.

Clause 6(2): amended, on 1 January 2006, by clause 5 of the Judicial Superannuation Amendment Determination 2006 (SR 2006/287).

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.

Dated at Wellington this 28th day of February 2006.

David Oughton,
Chairperson.

A Foulkes,
Member.

M Wintringham,
Member.

Explanatory memorandum

Note: The following explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- **Judicial Superannuation Determination 2006 Amendment Determination 2015**
- **Judicial Superannuation Amendment Determination 2006**

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

This determination is deemed to have come into force on 1 January 2006. It provides for an increase in the percentage of salary contributions by judicial officers of the High Court which will qualify for a superannuation subsidy.

Currently all judicial officers to whom the determination applies can receive a subsidy at a ratio of 7.5:1 on a maximum of 4% of salary. This ratio was introduced in the Authority's 2004 determination. It was based on actuarial work done for the Authority which indicated that, using a recruitment age of 42 and retirement at age 68, a net total contribution of around 25% would align the assessed value of the GSF scheme of which judicial officers appointed before 1 July 1992 were members. However, it must be questioned whether a superannuation scheme which has been closed to new members since 1992 should continue to be a significant factor in determining parameters for ongoing judicial superannuation schemes.

The Authority is, however, satisfied that there is a need for some further general adjustment to the present determination.

In addition, after reviewing the age on appointment for both High Court and District Court Judges, the Authority is persuaded that some differentiation between those 2 groups is also needed. Since 1991, 46% of those directly recruited to the High Court have been aged between 53 and 59. In comparison, of District Court Judges, 70% were aged 50 or less.

With compulsory retirement at age 68, the age at retirement is a significant factor, determining as it does the number of years available to a judicial officer to contribute to a subsidised scheme.

Accordingly, the Authority has decided to—

- retain the current subsidy ratio at 7.5:1; and
- increase the maximum annual contribution to a registered superannuation scheme that qualifies for a subsidy to 5% of annual salary for the High Court judicial officers and to 4.5% for other judicial officers.

Note: The preceding explanatory memorandum should be read in conjunction with the explanatory memorandum(s) appended to the:

- **Judicial Superannuation Determination 2006 Amendment Determination 2015**
- **Judicial Superannuation Amendment Determination 2006**

Reprinted as at
24 January 2019

Judicial Superannuation Determination 2006

Explanatory
memorandum

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 2 March 2006.

Reprints notes

1 *General*

This is a reprint of the Judicial Superannuation Determination 2006 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*

Judicial Superannuation Determination 2019 (LI 2019/5): clause 8(b)

Senior Courts Act 2016 (2016 No 48): section 183(b)

Judicial Superannuation Determination 2006 Amendment Determination 2015 (LI 2015/323)

Judicial Superannuation Amendment Determination 2006 (SR 2006/287)