

# Government Superannuation Fund

## Schemes Administration Newsletter

This update is important to employers – it confirms Datacom's requirements for the collection and forwarding of contributions, subsidy, other deductions and associated data to the Government Superannuation Fund (GSF).

Further information is available on the following websites:

[www.datacomgsf.co.nz](http://www.datacomgsf.co.nz)

[www.gsfa.govt.nz](http://www.gsfa.govt.nz)



### ❖ Annual Employer Certification

As per the annual audit requirement for the GSF financial year 2017-2018, we require confirmation from employers that:

- payroll deductions made on behalf of members have been made at the correct rates, and
- deductions and correct employer subsidy payments have been forwarded to GSF.

Thank you to all employers who have already completed and returned their Employer Statement. If you have not already returned your signed employer statement please do so by the end of this month.

### ❖ Last Day of Paid Service (LDOPS)

GSF members are entitled to receive a GSF retiring allowance payable from the day after their last day of employment (last day of paid service – LDOPS) in Government service.

The member's LDOPS is the day on which the employment relationship between the contributor and the employer ceases. This date may include any period of leave paid out prior to cessation of service. Contributions and subsidy should be paid up to, and cease on, this date.

We confirm:

- The LDOPS must be the last **FULL DAY** of service on the member's normal hours and cannot be a part day.
- It is the employer's responsibility to determine and confirm the LDOPS in consultation with the member. **The employer is required to calculate and pay the correct member contributions and employer subsidy to GSF up to the LDOPS.** If the LDOPS is incorrect, this will result in under or over payments to GSF, which will need to be accounted for by the employer to GSF. GSF will contact the employer, not the member, to remedy any discrepancies in their final payments to GSF.

### ❖ Strike Days

Strike action may impact GSF members.

- **FULL DAY** strike action – Unpaid strike action for full days is treated as leave without pay (LWOP) for GSF purposes. Members are liable for both contributions and employer subsidy during periods of LWOP.
- **PART-DAY** strike action – Part day strike action is not applicable for GSF purposes. When an employee has been on strike for a part day, employers must pay subsidy to GSF for the full day and deduct a full day's contributions from the member's normal GSF superable salary. That is, employers are to ignore the impact of part day strike action on member's pay for GSF purposes. This is because LWOP for part days is not recognised by GSF.

Please pass this information to any GSF members employed by your organisation who take part in any strike action of a day or more for which they are not paid.

#### Disclaimer

This newsletter is a summary of some of the provisions of the GSF Act, regulations made pursuant to the GSF Act and policy decisions including those set out in the statement of policies. While every effort is made to ensure the information contained in this newsletter is accurate, it is intended as a guide only and is in no way binding on any person and does not prevail over any applicable law or policy decision. To the fullest extent permitted by law, neither the Authority, Datacom, nor any person accepts any liability for any loss, damage, cost or expense that may arise from any reliance on any information contained in this newsletter. This newsletter does not create any legal or equitable rights exercisable by any person.