

Leaver's Form

An LGS15 Leaver's form must be completed for all members who leave the Scheme. The information below describes when benefits are payable, the timescales for forwarding the completed forms to NILGOSC and the relevant reasons for leaving.

Employee leaving the scheme with entitlement to immediate pension benefits.

An employee leaving the Scheme for any of the following reasons will be entitled to immediate payment of pension benefits.

- Normal retirement at age 65.
- Voluntary retirement – age 60 to 65.
- Voluntary retirement – age 55 to 59 with employer's consent.
- Flexible Retirement – from age 55 with employer's consent.
- Redundancy/Efficiency of the service – age 55 and over with more than three months' membership.
- Late Retirement over age 65.
- Automatic Retirement at age 75 – the member must leave the Scheme two days before his / her 75th birthday but can continue in employment.
- Permanent ill-health (as certified by the Committee Doctor) with more than one year's membership.

In these circumstances, you should have already submitted an LGS16 form directly to NILGOSC three months in advance of the retirement date. This form allows us to contact the member regarding various retirement benefit options. Form LGS16 can be downloaded from the NILGOSC website at www.nilgosc.org.uk/nilgosc-ersguide/forms.htm

This LGS15 form must be completed, detailing the reason for leaving from the list above, and sent to the Committee within five working days of the member's date of leaving or date of final payment (if later).

Death in service benefits

If an employee dies in service, death benefits will be payable immediately in the form of a death grant and survivors' pensions if applicable. This form must be completed and sent to the Committee within five working days of the date of death or date of final payment to representatives (if later).

In this circumstance, employers should also complete and return a Notification of Death form which is available at www.nilgosc.org.uk/Death_notification.doc or by telephoning the Pensions Administration Team on 0845 308 7346.

Employee leaving the scheme without entitlement to immediate pension benefits.

(i.e. Refunds, Preserved Benefits, Transfers)

An employee leaving the Scheme for any of the following reasons will not be entitled to immediate payment of pension benefits.

- Voluntary resignation / end of fixed term contract (including ill-health which is not permanent).
- Opted-out after three months membership but still employed (opting-out form LGS10 to be given to employee).
- Redundancy/Efficiency of the service under age 55 (or if over age 55, with less than three months' membership).
- Permanent ill-health with less than one year's membership.
- Dismissal (under age 60).
- Career break.

This form must be completed, detailing the reason for leaving from the list above, and sent to the Committee within ten working days of the member's date of leaving or date of final payment (if later).

Please ensure that all sections of the form are completed and signed where applicable before returning this form to NILGOSC.

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Section 1 – Augmentation, Award of Additional Pension and Waiving Reductions to Benefits

TO BE COMPLETED BY EMPLOYER (if applicable)

Member's Name:

Pension Reference Number:

***AUGMENTATION (in accordance with the employer's policy statement) Regulation 12 (Benefits, Membership and Contributions Regulations)**

Please note that the member must not have been awarded discretionary compensation if they are to be awarded augmented service from their employer.

Please state the amount of augmented service to be awarded to the above-named member (maximum permitted is 10 years)

Years

Days

***ADDITIONAL PENSION (in accordance with the employer's policy statement) Regulation 13 (Benefits, Membership and Contributions Regulations)**

An employing authority may resolve to award a member additional pension of not more than £5,000 a year payable from the same date as his pension becomes payable. However if paid before age 65, the additional pension will be reduced. Additional pension may be paid in addition to any augmentation under regulation 12 above.

Please state the amount of additional pension to be awarded to the above-named member (maximum permitted is £5,000).

***REDUCTIONS TO BENEFITS**

If a member is retiring before age 65 his benefits may be reduced on account of the early payment. However, an employing authority may resolve to waive the reduction to benefits on compassionate grounds. This is subject to the discretions detailed in each employing authority's Policy Statement which will be verified by NILGOSC prior to the payment of benefits.

If it is your employing authority's policy, do you wish to waive the reduction to the above-named member's benefits on compassionate grounds?

Yes

No

*** Each of these options will incur a charge to the employer**

Name (Authorised Officer):

Telephone Number and Extension Number:

Date:

Email Address:

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Section 2 - Member Details

Employing Authority:

Pension Reference Number:

Surname:

First Name(s):

Title: Mr/Mrs/Miss/Ms/Other

National Insurance Number

Address:

Occupation:

Post ID:

Date of Leaving:

Reason for Leaving:

Final Payment Date:

Last Day of Contributions:

Does this member contribute to our in-house AVC scheme?

Yes No

Name and Address of New Employer (if applicable)

To be completed if member is entitled to immediate payment of pension benefits:

I confirm that Form LGS 16 has been sent to NILGOSC on ____/____/20____

Details of Member's Other Employment/Employments within your Authority

	Occupation	Hours Worked	Annual Salary	Pension Reference No	Continuing? Yes / No
1)					
2)					
3)					

If not continuing employment in the above posts, separate leaver's forms are required for each post.

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Section 3 - Reductions to Final Pay

Where the member is downgraded, he/she may choose to have the final pay calculated as the average of his/her pensionable pay in any three consecutive years ending with a 31st March in the ten year period prior to the date of leaving.

Has the member been downgraded in the last ten years?

Yes

No

Section 4 - National Insurance Contracted Out Record

To be completed only if member is eligible for a refund of contributions

National Insurance Number:

Contracted out from: to

Please complete the following:

- (1) Gross Pay for National Insurance Purposes
- (2) Employee's Contracted Out Earnings Factors (i.e. earnings between the upper accruals point and lower earnings limits - tax years prior to 2009/2010 earnings between upper and lower earnings limits)
- (3) Employee's Contracted Out Contributions
- (4) National Insurance Table Letter

	(1) Gross Pay	(2) C/O Earnings	(3) C/O Conts	(4) NI Table Letter
Tax Year of Leaving	£	£	£	
Preceding Tax Year	£	£	£	

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Section 5 - Pensionable Pay

The **pensionable pay** used to calculate benefits is the pensionable pay for as much of the final pay period which he/she can count as active membership in the final employment.

The **final pay period** is normally the 12 months or 52 1/5 weeks ending on the day the pensionable employment ends, however, if the active membership in the final employment is a shorter period, then a pro-rata increase will be applied.

The pensionable pay of either of the two preceding years can be used if this would result in a higher pensionable pay. You will be required to advise NILGOSC of the pensionable pays for the preceding years.

If a period of sick leave occurred in the last year with reduced or suspended pay, pensionable pay is based on the notional pay the member would have received if he/she has been working normally.

Arrears paid during the year as a result of retrospective pay awards that relate to earlier years must not be included.

Basis of Calculation: Calendar Month / Lunar Month / Fortnightly / Weekly / Hourly Paid

Contractual Hours Worked per week:

Equivalent Whole-time Hours (if different)

Contractual Weeks Worked per year:

Equivalent Whole-time Weeks (if different)

Hourly Rate of Pay:

Rates of Pay	From	To	Basic Pay	*Bonus	Emoluments	Total
£						
£						
£		**				
£						
£						
£						
		Total	£	£	£	£

**Date tax year ends

Leave of Absence due to sickness (state whether 1/2 pay, SSP or unpaid):

Leave of Unpaid Absence (state reason i.e maternity leave, career break etc.):

Bonus Rates (state whether Actual or Notional Bonus and the dates to which it relates):

If part-time bonus / emoluments are shown above, please state whole-time rates appropriate to pay periods:

Retainer Fees (state amount and dates to which it relates):

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Section 5 - Pensionable Pay (continued)

Performance Pay/Surplus Share: Please show last 3 years' payments:

Year Ending	Amount

Section 6 – Contributions Record

Complete below the Pensionable Pay and the Pension Contributions deducted in the financial year to date of leaving.

Current year ending 31 March as per LGS 7/7A.

Pensionable Pay	Employee Basic Contributions	Employee Added Years Contributions	Employee Additional Regular Contributions	AVCs	Employer Contributions
£	£	£	£	£	£

If member has been paying AVCs, date of final payment to AVC provider:

If the Pensionable Pay figure above does not agree with the Pensionable Pay in Section 5 for the financial year to date of leaving please explain the difference below.

If the Annual Return has not been submitted to the Committee for the previous financial year please complete the following:

Pensionable Pay	Employee Basic Contributions	Employee Added Years Contributions	Employee Additional Regular Contributions	AVCs	Employer Contributions
£	£	£	£	£	£

Print Name (Authorised Officer):

Signature:

Contact Name for any queries:

Telephone Number and Extension Number:

Date:

Email Address:

For Committee Use Only

Prepared by:

CA Form Sent B/F

Checked by: