

| Form Name      | Title  | Employer Guidance   | Deadline for Forms to be returned to NILGOSC   | NILGOSC Procedure   |
|----------------|--|---|--|---|
| <b>JOINING</b> |  |   |  |   |
| <b>LGS1</b>    | Employee's Membership Form                                     | <p>When an employee joins your authority, they should be automatically enrolled in the pension scheme unless they have a contract of less than three months.</p> <p>A member does not have to complete this form before being enrolled in the scheme and you should not delay enrolling while waiting on a form. Member to complete and sign the first section. Employer to complete the remainder of the form with details of employment.</p> <p>Contribution rate is based on the <b>Full Time Equivalent</b> pay for the post, but contributions to be paid on actual pay. Actual <b>Annual</b> Pensionable Pay is the salary rate for the post (prorated if a part time staff member). Other <b>Annual</b> Pensionable Pay entitlements – only certain elements of pay are pensionable. The definition of pensionable pay is described in Regulation 4 of the Benefits Regulations. Contributions to be deducted from member's pay from date of joining scheme.</p> | Employer to forward completed form to NILGOSC within 10 working days of a member joining the Scheme. | <p>NILGOSC will register the member on our system and send a membership pack to the member, including documentation to complete should they wish to transfer previous pension benefits to the Scheme.</p> <p>A copy of the membership certificate will be sent to the employer.</p> |
| <b>SS1</b>     | <p>New Member Spreadsheet</p> <p>New Councilor Spreadsheet</p> | <p>Employers to complete these spreadsheets when new members join</p> <p>Contact Employer Liaison Officer for more information on these spreadsheets, including detailed Field Specification and validation rules</p>   |  |   |

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| LGS2 | Opt- out Notice     | If an employee wishes to opt out of the Scheme they must complete this form. Section A must be completed and returned to their employer and Sections B and C should be completed and returned to NILGOSC | <p><b><i>If you have reached your staging date:</i></b><br/>Submit the details on the electronic Opt Out Spreadsheet within 3 months of Automatic Enrolment date or 10 days from date of leaving the Scheme.</p> <p>If the employee has more than 3 month's membership you must also submit form LGS15 within 10 working days.</p> <p><b><i>If you have not reached your staging date you must either:</i></b><br/>Email <a href="mailto:info@nilgosc.org.uk">info@nilgosc.org.uk</a> confirming contributions have been refunded as under 3 month's service</p> <p>Or</p> <p>If more than 3 month's service submit LGS15 within 10 working days of leaving.</p> | N/A |
| SS2  | Opt-Out Spreadsheet | Employer to complete this spreadsheet when an employee opts out  | As soon as possible  |     |

## FINANCE / REMITTANCES

|             |   |  |   |  |
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| <b>LGS6</b> | Monthly remittances                             | This is a summary of all employee and employer contributions which should be completed on a monthly basis and forwarded to finance department. At year end, the information on these forms will be matched against the Annual Return and any discrepancies investigated. | Must be returned to NILGOSC on a monthly basis. |  |
|             | Interest Calculator for Backdated Contributions | For calculating interest payable on arrears of contributions.  | As soon as possible after arrears are paid      |  |

## LEAVER FORMS

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| <b>LGS15</b> | Leaver's Form                                      | To be completed for all leavers, i.e. entitled to immediate benefits, not entitled to immediate benefits, death in service or moving to another employer in the Scheme. If death in service, please also telephone NILGOSC to notify us of the death.<br>All sections of the form must be completed with details of leaving, details of pay and contributions. Any augmentation, award of additional benefits or waiver of any reductions should be confirmed on this form and must be in accordance with your policy statement. | To be submitted to NILGOSC within 5 working days for immediate benefits and death in service, within 10 working days for all others.                     | NILGOSC will use these details to pay out any pension, lump sum or death grant due, or to calculate the deferred benefits payable when member reaches retirement age.  |
| <b>LGS16</b> |  | To be completed by employer to outline the circumstances of a retirement.  | To be submitted to NILGOSC three months before the intended date of retirement.  | NILGOSC will issue retirement quotation to member so that they can consider the amount of pension and lump sum they wish to receive.   |
| <b>LGS17</b> | Employers Request for Quote of Retirement Benefits | Can be requested at any time by employer to investigate retirement benefits for a member and associated costs, if any, for payment of pension.   | No time frame, but as soon as possible after the possible retirement has been identified as if it goes ahead, LGS16 and LGS15 will be required as above. |  |
|              | Notification of Death                              | To be completed by the employer in the event of the death of an employee   | As soon as possible  |  |
| <b>LGS18</b> | Death Benefits Claim form                          | If a member dies in service, you should complete LGS15 as soon as possible and telephone NILGOSC to inform us of the death. NILGOSC will send the LGS18 forms out to anyone who may be entitled to claim a death grant or survivor pension.  | LGS15 to be submitted within 5 working days of date of death or date of final payment if later.  | On receipt of completed forms, NILGOSC will pay the lump sum death grant and arrange for pensions to be paid to a surviving spouse, civil partner or nominated cohabiting partner and any eligible children. |

## RECORD MAINTENANCE

|               |  |   |  |   |
|---------------|--|---|--|---|
| <b>LGS20</b>  | Death Grant - Expression of Wish   | For member to complete. You may wish to give this to employees at the same time as the LGS1 form for completion.<br>This allows the member to tell us who they would like to receive the lump sum grant in the event of their death. NILGOSC retains complete discretion as to who this will be paid to.  | No time frame, but it is of benefit to the member for this to be in as soon as possible.   | NILGOSC will register the nomination and will confirm in writing to the member that we have registered the details.   |
| <b>LGS21*</b> | Nomination of cohabiting partner   | New to the scheme from 1 April 2009. If we hold a valid nomination form on file and if the conditions of nomination are met at the date of death, a nominated cohabiting partner will be eligible for a pension in the event of the member's death. To be completed by the member and their partner. Spouses and Civil Partners DO NOT need to complete this form as they are automatically covered for survivor's pensions in the event of the member's death. | No time frame, but it is of benefit to the member for this to be in as soon as possible, if applicable. <b>NILGOSC will not pay a pension without a valid nomination form on file.</b> | NILGOSC will register the nomination and will confirm in writing to the member that we have registered the details.   |
| <b>LGS21R</b> | Revoke Existing Nomination of a Cohabiting Partner to Receive Survivor's Pension | To be completed by the member if they wish to revoke an existing nomination of a cohabiting partner.  | No time frame, but it is of benefit to the member for this to be in as soon as possible, if applicable.  | NILGOSC will register the revoke of the nomination and will confirm in writing to the member that we have registered the details.   |
| <b>LGS22</b>  | Medical request – active or deferred member                                      | To be completed by the employer to request a medical for a member who may be eligible for ill-health retirement.  | Must be returned in advance of any date of leaving.  | NILGOSC will arrange a medical appointment with our Committee doctor and we will advise member and employer of the decision. If eligible for ill-health retirement, we will ask the employer to complete LGS15 & LGS16. |
| <b>LGS24</b>  | Change in Circumstances  | To be completed by the member to advise NILGOSC of changes in marital / partnership status, address changes etc.  | As soon as possible after the change occurs.   |   |

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| <b>LGS25</b> | Change in contractual hours or weeks | To be completed by the employer to notify of any changes in contractual working hours or weeks. Particularly important as this will affect the employee's membership in the scheme on which their final benefits and yearly benefit statements will be based. | Within 2 months of the change.                   | NILGOSC will amend the employee's record to reflect the change.  |
| <b>LGS26</b> | ARCs - member purchase               | To be completed by the member to begin any contract for purchasing additional pension. Member will have received costs in advance of signing the form and will be required to undergo a medical after receipt of this form.                                   | Prior to beginning any contract.                 | NILGOSC will arrange a medical for the member and if medical is satisfactory, will provide details of deductions to be made from member's pay.   |
| <b>LGS34</b> | Notification of Breaks in employment | To be completed by employer when member commences a period of unpaid leave or a career break. If career break, employer should also forward LGS15.  | Within 10 working days of commencement of break. | NILGOSC will mark the break on the member's record. The break will be removed if contributions are paid to cover it.<br><br>If career break, NILGOSC will issue notification of deferred benefits in the Scheme. The record will be reactivated from the date the member returns to work or break will be removed if the member chooses to pay contributions to cover the break. |
| <b>LGS35</b> | Re-employment following a break      | To be completed by employer when member returns from a period of unpaid leave or a career break. This should detail dates of service break and arrangements made, if any, to collect contributions to cover the break in service.                             | Within 30 days of member's return to work.       | Employee contributions should be collected through the employer payroll over the period of time that the career break was for.<br>NILGOSC will invoice the employer immediately for their portion of the   |

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|  |  |   |                            | contributions. |
|  | Service Break<br>Return<br>Spreadsheet | To be completed by employer to inform NILGOSC of strike action, unpaid sick or unpaid leave | As soon as absence is over |                |