

## Advance notification of a Leaver with date of leaving after 31 March 2015

**Please complete this form in block capitals and in black ink.**

The employee named below will be retiring from our employment and will be entitled to immediate pension benefits from the Local Government Pension Scheme (Northern Ireland).

### Section 1 – Employee Details

Member Name:

Date of Birth:

Member Address:

  
  


Postcode:

Pension Reference Number:

National Insurance Number:

Occupation:

Staff Number/Post ID:

Date of Retirement:

Final payment date:

What section of the Scheme will the member be in at the date of leaving (Main or 50/50)?:

Does this member contribute to the in-house AVC scheme?:

### Section 2 - Pensionable Pay

CARE pay – to be completed for members with Post 31 March 2015 membership only

Estimated pensionable pay in the current financial year to date of leaving			
Date From	Date To	Main Section Pensionable Pay £	50/50 Section Pensionable Pay £
Total			

Estimated protected final pensionable pay (LGPS (NI) 2009 definition) for 12 months prior to proposed date of leaving

From:  To:  Amount: £

If part-time, please state estimated part-time earnings for final year: £

Current part-time hours per week  Contracted weeks per year

Date current contractual hours and weeks commenced

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## Section 3 – Type of Retirement and Employer Discretion

The member qualifies for benefits under the following retirement category (tick one box only in the left hand column and any applicable boxes in the right hand column). Any costs will be invoiced to the employer and payable as a single lump sum. If you wish to waive reductions you must complete Form LGS13 and forward it to NILGOSC along with this form.

✓	<b>Retirement Category</b>	✓	<b>Application of Employer Discretion or Employer Agreement</b>
	<p><b>Voluntary retirement –</b> age 55 or over. Full actuarial reductions, if appropriate, will apply to retirements before Normal Pension Age unless waived on Form LGS13.</p> <p>The Rule of 85 will not apply to voluntary retirements from age 55 to 60 unless this discretion is exercised by the employer.</p>		<p>Waive reductions – I confirm that we wish to waive reductions at a cost to the employer and have completed Form LGS13.</p>
			<p>I confirm that we wish to apply the Rule of 85 at a cost to the employer (only applies to those voluntarily retiring aged 55 or over and up to eve of 60th birthday).</p>
	<p><b>Permanent ill-health retirement –</b> with at least two years' membership and ill-health certified by NILGOSC's Medical Adviser</p>		
	<p><b>Redundancy/Efficiency of the Service –</b> age 55 or over with at least two years' membership.</p>		<p>I confirm that the capital cost for early release of these benefits will be met by the employer.</p>
	<p><b>Flexible Retirement -</b> Full actuarial reductions, if appropriate, will apply to retirements before Normal Pension Age unless waived on Form LGS13. It is assumed that the member will draw down all of their benefits on flexible retirement. NILGOSC must be contacted directly if the member wants only a partial drawdown of benefits.</p>		<p>I confirm that the cost, if any, of allowing flexible retirement will be met by the employer.</p>
			<p>Waiving reductions – I confirm that we wish to waive actuarial reductions at a cost to the employer and have completed Form LGS13.</p>
	<p><b>Approaching age 75</b> and is required to leave the Scheme (member must leave the Scheme two days before his / her 75th birthday, but can continue in employment)</p>		



## INSTRUCTIONS ON COMPLETION OF LGS16

Due to tax office (HMRC) legislation, employers must notify NILGOSC of a pending retirement. We will then provide a benefit quotation for the member to consider their benefit options, along with a form to request personal and payment details.

HMRC legislation also requires individuals who are about to receive pension benefits to declare any previous/existing pension arrangements that are in place.

NILGOSC will forward this HMRC declaration to individuals along with the benefit quotation.

The LGS16 is for employers to complete and **must** be forwarded to NILGOSC **3 months** before a member retires. It can either be posted to NILGOSC or an **Authorised Officer** may email a copy to LGS16@nilgosc.org.uk.

### NOTES

#### Rule of 85 explained

If the sum of the member's age and length of membership equals 85 years or more, they may be able to retire voluntarily and receive their benefits without reduction. If they are over age 60 and meet the 85 year rule their benefits will not be reduced. If they are under age 60 their benefits will be reduced unless you, as the employer, consent to apply the 85 year rule. This option will incur a cost for the employer.

NB. The 85 year rule only applies to members who were contributing to the Scheme on 30 September 2006.

#### Awarding additional pension

An employing authority may award a member additional pension of not more than £6,843 a year (2018/19 figures) in total payable from the same date as their pension becomes payable under Regulation 32 of the Local Government Pension Scheme Regulations (Northern Ireland) 2014 in accordance with their policy statement.

NB. Additional pension is payable at Normal Pension Age (NPA) and reductions will apply if it is paid before a member has reached their NPA unless the member is retiring on redundancy or efficiency grounds.

Please contact NILGOSC if you have any queries.