

INSTRUCTIONS FOR PURCHASE OF SERVICE CREDIT APPLICATION FORM

You must complete Part A of the form, including the requested personal information. Please indicate which type of Service Credit that you intend to purchase:

1. **Forfeited Service Credit** means Years of Service earned while working for the City and covered by the Plan that were forfeited in connection with you ceasing to be a Member of the Plan. You may only apply to purchase Forfeited Service Credit before the fifth anniversary of your resumption of Plan membership, or if later, December 31, 2026.
2. **Prior Service Credit** means Years of Service earned while working for another Governmental Employer as a paid fire service or commissioned law enforcement officer or as military fire service or military police personnel in any branch of the United States military or in the national guard of any state, the District of Columbia, or U.S. territory, which are not used in the calculation of any retirement or disability benefit under a pension plan sponsored by the Governmental Employer. For this purpose, "Governmental Employer" means a State, city, county other political subdivision of a State, or an agency or instrumentality of a State, city, county, or political subdivision, other than the City. A Member may not purchase Prior Service Credit which is attributable to a period of employment by the federal government, including service in the United States Military. You may only apply to purchase Prior Service Credit before the fifth anniversary of your membership in the Plan, or if later, December 31, 2026.

You must be an employee of the City and have successfully completed the probationary period in the City's Personnel Code in order to purchase either type of Service Credit.

Purchase Amount

If you are purchasing Forfeited Service Credit, you may purchase up to the entire amount forfeited in connection with ceasing to be a Member, up to 10 Years of Service. If you are purchasing Prior Service Credit, you may purchase up to the entire amount of Prior Service Credit available, up to 10 Years of Service. For any years during which you were employed less than full time by a Governmental Employer, you are eligible to purchase a pro rata amount of Prior Service Credit based on the number of hours of service you performed for the Governmental Employer for the year divided by the regularly-scheduled hours for a comparable position with the City for the year. **Indicate the number of years and days to be purchased or, alternatively, the dollar amount that you intend to pay toward the purchase of Service Credit.**

Cost and Timing

Indicate the payment method for the Service Credit purchase. You may pay by rollover from a DROP Account, 403(b) Plan, or a 457(b) Plan sponsored by a governmental employer. The amount to be paid to the City will be equal to the actuarial cost to the Plan of the increased benefits and/or earlier commencement of benefits resulting from the additional Years of Service purchased. The actuarial cost will be determined by the Plan's actuary pursuant to the most recent actuarial methods and assumptions adopted by the Plan Administrator for this purpose. The City will pay the fees to calculate the cost for a Member's first and second application to purchase Service Credit; Members must pay for actuarial services (approximately \$750) related to any *subsequent* application. **After you receive the calculation from the Police and Fire Pension Officer, you have 60 days to purchase the Service Credit if you wish to do so.**

Read and understand the statement. Sign and date the form.

Part B – For Purposes of Prior Service Credit

If you are applying to purchase Prior Service Credit, your former Governmental Employer must complete Part B of this application. If you are applying to purchase Forfeited Service Credit, Part B will be left blank.

Please complete this form to apply to purchase Service Credit under the City of Lincoln, Nebraska Police and Fire Pension Plan "A" ("Plan"). Upon receipt of this form, the City of Lincoln, Nebraska ("City") will notify you of the cost of the Service Credit or the number of years and days of Service Credit you will receive for the dollar amount you have specified. This calculation will be based on the actuarial cost to the Plan. You can decide whether to purchase the Service Credit. Once you receive the calculation, you have 60 days to send payment to the City to purchase the Service Credit. You will receive credit only for the amount that you pay to the Plan. The capitalized terms in this form are defined in the Plan.

Part A – Member Information (Please print)

Telephone No.: _____

Purchase Amount: Please indicate your choice below:

Intended Method of Payment: ☐ DROP Account, 403(b) Plan, or 457(b) Plan

Participant Signature _____ Date _____

To be completed by Plan Administration:

Pension base pay as of application date: _____

Pension service credit as of application date: _____

Authority Representative, City of Lincoln	Date	Application Number
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