

## 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 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. **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 check or by rollover from an IRA or other qualified plan. 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.

**CITY OF LINCOLN, NEBRASKA POLICE AND FIRE PENSION PLAN "A"**  
**PURCHASE OF SERVICE CREDIT APPLICATION FORM**

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.

**Please review the instructions before completing this form.**

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**Part A – Member Information** (Please print)

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Last Name	First Name	MI	Birth Date
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Street Address	City	State	ZIP
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Telephone No.: \_\_\_\_\_

**Type of Service Credit** (mark one):       Forfeited Service Credit                       Prior Service Credit

**Purchase Amount:**      Please indicate your choice below:

\_\_\_\_\_ Years    and    \_\_\_\_\_ Days  
OR

The number of years and days that can be purchased with \$ \_\_\_\_\_

**Intended Method of Payment:**                       Check                       Rollover from IRA or other qualified plan

I understand that the City will pay for the cost of actuarial services (approximately \$750) for the first two Applications to purchase Service Credit. If I am applying for Prior Service Credit, I authorize the City to contact my former Governmental Employer to verify all information related to the purchase of Prior Service Credit, including compensation, number of Years of Service, and that the Years of Service are not also credited in the calculation of a retirement or disability benefit under another defined benefit retirement system or program sponsored by the Governmental Employer.

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Participant Signature	Date
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**To be completed by Plan Administration:**

Pension base pay as of application date: \_\_\_\_\_

Pension service credit as of application date: \_\_\_\_\_

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Authority Representative, City of Lincoln	Date	Application Number
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**CITY OF LINCOLN, NEBRASKA POLICE AND FIRE PENSION PLAN "A"**  
**PURCHASE OF SERVICE CREDIT APPLICATION FORM**

**Part B – Former Governmental Employer Information** – If the Member seeks to purchase Prior Service Credit, this Part B must be completed by a representative of the Member’s former Governmental Employer. A 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.

**Former Governmental Employer:** The Member identified in the Application Form intends to apply to purchase Prior Service Credit under the City of Lincoln Police and Fire Pension Plan (the “Plan”) based on service with you. The City requires the following information to verify the Member’s participation in a pension plan sponsored by the Governmental Employer and the years of service earned under the plan. We appreciate your assistance in providing the necessary information. Please contact Paul Lutomski, the City’s Police and Fire Pension Officer, at (402) 441-8749, if you have any questions.

1. Name and address of Governmental Employer: \_\_\_\_\_  
\_\_\_\_\_
2. Telephone number of Governmental Employer: \_\_\_\_\_
3. Name of Governmental Employer’s Pension Plan: \_\_\_\_\_  
\_\_\_\_\_
4. Name of Former Employee, as shown on official records: \_\_\_\_\_
5. Job Title(s) of Former Employee, as shown on official records: \_\_\_\_\_  
\_\_\_\_\_
6. Job Description(s) of Former Employee: \_\_\_\_\_  
\_\_\_\_\_
7. Dates of Employment: Start Month/Day/Year: \_\_\_\_\_  
End Month/Day/Year: \_\_\_\_\_
8. Was this employment full-time? \_\_\_\_\_
9. How many years of service (full and partial) was the Former Employee credited under the Governmental Employer’s pension plan while working as a paid fire service or commissioned law enforcement officer? \_\_\_\_\_
10. Are any of the years of service included the calculation of any retirement or disability benefit under the Governmental Employer’s Pension Plan described above? \_\_\_\_\_
11. Name and phone number of contact person for questions: \_\_\_\_\_

I certify that the above information is true and correct based on the records of the Governmental Employer named above, and that the years of service credited to the Former Employee are not also credited in the calculation of a retirement or disability benefit for such member under any defined benefit retirement system or program sponsored by the Governmental Employer.

\_\_\_\_\_  
Signature of Governmental Employer Representative

\_\_\_\_\_  
Date

Member, please make and retain a copy of this form for your records prior to returning this Part B and any supplemental documentation to the City.

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