



Georgia Municipal Employees Benefit System (GMEBS)
The Burgess Building, P.O. Box 105377, Atlanta, GA 30348

PARTICIPANTS: *Submit the completed form to your employer's Pension Committee Secretary.*
PENSION COMMITTEE SECRETARIES: *Submit the completed form to GMA using the instructions for secure delivery provided to you by GMA.*

GMEBS RETIREMENT PROGRAM FORMS AND INSTRUCTIONS

Application for Participation

This one-page form includes four sections for the participant to complete (sections 1-4) and one section for the Pension Committee Secretary to complete at the bottom of the form (section 5). In most cases, a full-time employee becomes eligible to participate in the retirement plan after he or she completes one year of continuous employment. The effective date of participation is the first day of the month following the employee's first year employment anniversary. In the case of an employee who is employed on the first day of a month, the participation date is the first day of that month, one year later. If a former employee is re-hired, the waiting period may not always apply. Please refer to the Master Plan document for specific information should this situation arise. Elected officials, if included in your plan, are generally eligible to participate on the first day of the month after they enter office, without having to wait one year. An Application for Participation should be completed and submitted to GMEBS when an employee or official becomes eligible to participate in the plan.

It is important that Application for Participation forms be completed and submitted to GMEBS in a timely manner. It is also helpful, but not mandatory, if a copy of the participant's birth certificate or other acceptable items for proof of birth date is submitted along with the Application.

Pre-retirement Beneficiary Designation Form

This form permits the designation of both a primary and secondary beneficiary and it should be completed by all participants who are eligible to receive an in-service, pre-retirement death benefit. This one page form includes four sections for the participant to complete and one section for the Pension Committee Secretary to complete at the bottom of the form. The member employer specifies the eligibility requirements for this benefit in the Adoption Agreement. Therefore, please check your Adoption Agreement for your plan's specific eligibility requirements (see Adoption Agreement section entitled "Pre-retirement Death Benefits, In-Service Death Benefit").

If a participant wishes to change their beneficiary designation (primary or secondary), the participant should complete, sign, and submit a new beneficiary designation form.

If your plan includes a pre-retirement death benefit for terminated vested participants, then the primary and secondary beneficiary designated to receive in-service death benefits will automatically be considered the participant's primary and secondary beneficiary for the purposes of paying the terminated vested death benefit, unless the participant changes their designation by submitting a new form prior to death.

When a beneficiary is named, it is helpful but not mandatory if a copy of the beneficiary's proof of birth date is submitted to GMEBS as well. Proof of birth becomes mandatory prior to commencement of any benefit payments. Attached is a "Requirements for Evidence of Birth Date" which provides a list of documents that are acceptable for proof of birth date. Please refer to this list when submitting date of birth verification.

Salary Sheet

Terminated vested participant - The member employer specifies the eligibility requirements for vesting in the Adoption Agreement. Therefore, please check your Adoption Agreement for your plan's specific vesting requirement. If an employee terminates and has met the vesting requirements of the retirement plan but is not yet eligible to apply for the benefit, the one page salary sheet should be completed and submitted to GMEBS. The salary sheet provides GMEBS with the necessary information to calculate the participant's vested benefit, which most importantly includes termination date and salary history. The employee and the employer will be notified by letter of the amount of the vested benefit when the calculation is completed. If salary information is not submitted after a vested employee terminates employment, this information will be required before the next annual valuation of the employer's retirement plan can be performed. If a participant terminates who has not been employed long enough to become vested, a salary sheet is still required and the termination of non-vested employees can be reported in conjunction with the census updates submitted to GMEBS in preparation for the annual actuarial valuation of the plan.

Pre-retirement death benefit - The salary sheet should also be completed and submitted with the death certificate and other necessary information, if a pre-retirement death benefit is to be paid. An explanation of the pre-retirement death benefit is included in the latter part of this document.

Leave of Absence Report

This form should be completed by the Pension Committee Secretary and submitted to GMEBS when an employer authorized leave of absence has expired so that GMEBS can record whether service is to be credited for the leave period. Documenting the leave of absence protects the benefits earned before the leave commenced and during the leave, if this time is creditable. The form requires the employer to specify what type of leave has occurred. If the leave of absence is required by law to be counted as credited service then such credit will be counted as prescribed by law. The employer may designate on the Leave of Absence form whether the leave of absence (if not required by law) is creditable for participation, vesting and or computing benefits for those employees who return to work after the leave is exhausted. Generally, if an employee does not return to work after a leave has expired, employers will limit credited service to the service accrued prior to the commencement of the leave. Please refer to the Master Plan document for a more complete explanation of leaves of absence.

Application for Retirement

The Application for Retirement consists of five (7) separate forms that are outlined below. Please submit all four forms to GMEBS when a participant is applying for retirement benefits. All four forms are required in order for GMEBS to process an application for retirement. Direct deposit of retirement benefits is available upon request and completion of additional forms.

Participant Acknowledgement of Benefit Payment Options - The top portion of the form should be completed and the retiring employee should read, sign and date the form. The purpose of this form is to provide the retiring employee with a detailed description of the benefit payment options that are available under the Plan. We suggest that the Pension Committee Secretary review these options with the employee as needed to ensure that the employee has a thorough knowledge of each option before they commit their retirement election on the Retirement Application. Additional information on these same options can be found in the Master Plan Document.

Application for Retirement - The Application for Retirement is a two-page form that includes six sections. This is the form that confirms the employee's benefit payment option, employment dates and earnings history. An overview of each section is explained below. The first three sections should be completed by the employee, sections four and five are completed by the employer, and the retiring employee should sign and date the acknowledgement in section six.

1. Section one - This section requests general information such as the employee's name, address, and the employer's name, as well as information regarding whether the employee has ever worked for another employer with a GMEBS retirement plan and if so, where and when. In addition, we do require anyone electing the maximum benefit to notate if they are married and if so the information on their legal spouse.
2. Section two - This is the section where the retiring employee indicates which type of retirement they are applying for. It is important that the employee initial the benefit payment option they are electing. The benefit payment options reflected in this section are the same as the options detailed in the Employee Acknowledgement Of Benefit Payment Options form that is explained above.
3. Section three - This is the section where the retiring employee designates their post-retirement beneficiary if they have elected Option B or C as a benefit payment option.
4. Section four - To be completed by employer. This section confirms the employee's name, social security number and employment history, as well as the effective retirement date.
5. Section five - To be completed by the employer. This section confirms the employee's salary history that is to be used in the calculation of the retirement benefit. There are two yes/no questions and a table where the earnings history should be inserted. All plans include either five- or three-year final average earnings that is specified by the employer in the Adoption Agreement. Please note that if applying for disability benefits, include the monthly earnings as requested in the section below the final

average earnings table, and remit a copy of the Social Security Disability Award if required by your plan as specified in the Adoption Agreement.

6. Section six - The first part of this section should to be read, signed and dated by the employee to acknowledge and confirm all of the information reflected in the four forms required to apply for retirement benefits. The bottom portion of this section is to be signed and dated by the Pension Committee Secretary to show that the retirement application has been reviewed for completeness and accuracy.

Participant Confirmation - This form should be read, signed and dated by the retiring employee. The purpose of this form is for the retiring employee to acknowledge that he or she understands certain conditions related to the application and commencement of benefits. The bottom portion of this section is to be signed and dated by the Pension Committee Secretary to show that the retirement application has been reviewed for completeness and accuracy.

Affidavit Verifying Lawful Presence in the United States - An application for payment of retirement benefits will not be complete until the retiring employee requesting benefits submits to GMEBS a properly completed affidavit confirming the employee's United States citizenship or otherwise lawful presence in the United States. In order to confirm eligibility for benefits, GMEBS will verify any alien registration number and other identifying number, if provided, through the federal Systematic Alien Verification of Entitlement (SAVE) program or a successor program designated by the United States Department of Homeland Security. Until this verification is made, a properly completed affidavit may be presumed to be proof of lawful presence for the purpose of receiving GMEBS benefits. Depending on the outcome of this verification process, eligibility for retirement benefits could be denied and benefits could be terminated.

Benefits to a Beneficiary **(Survivor Benefits)**

Prior To Retirement - Notification of the death of an active or terminated vested participant who is eligible for a death benefit may be submitted to GMEBS in writing or by telephone. However, before benefits to the designated beneficiary can commence, GMEBS must receive a copy of the participant's death certificate. Since the death will have occurred before the participant retired, GMEBS will also need salary information on the deceased. The salary information should be supplied to us by completing the GMEBS salary sheet that is described above. Also required before benefits can commence is a copy of the survivor's proof of birth date (if not already on file with GMEBS), social security number and current address. Direct deposit of benefit payment is available if requested. The formwork associated with direct deposit is provided when requested.

After Retirement - When a retiree dies, GMEBS should be notified as soon as possible so that the benefit payment to the retiree can cease. Notification should be in the form of a letter or by telephone from the Pension Committee Secretary with a copy of the retiree's death certificate forwarded to GMEBS. Depending upon which option the retiree chose at the time of his or her retirement, there may or may not be any benefits payable to a survivor. The notification procedure is the same as for the application for survivor's benefits prior to retirement, except that proof of birth and salary sheet are not necessary since salary information had previously been submitted to

GMEBS at the time of the participant's retirement and most, if not all, of the necessary survivor information will be on file with GMEBS. Additionally, if a survivor who is receiving benefits dies, GMEBS should be notified so that benefit payments can cease.

Other GMEBS Forms

(These forms are applicable to plans that include these provisions)

Application For Return of Contributions

This form only applies to plans that require employee contributions. A participant under a contributory plan who terminates employment but has not met the plan's vesting provisions must apply for a return of his personal contributions made to the plan. This form, along with a tax withholding form must be submitted to GMEBS in order for the participant to receive a refund of his contributions and interest.

Additional Credited Service Form (unused sick leave)

This form only applies to plans that allow retirement credit for unused sick leave, a benefit that is specified by the employer in the Adoption Agreement. Typically, 20 days of unused sick leave equal one month of service credit. Please refer to the Adoption Agreement to confirm whether this provision applies to your Plan.



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APPLICATION FOR RETIREMENT
PARTICIPANT ACKNOWLEDGMENT OF BENEFIT PAYMENT OPTIONS

Participant Name: _____ Soc. Sec. No.: _____

Effective Retirement Date _____ **1**, _____ Employer: _____
(Month) (Year)

You can elect to have your retirement benefit paid to you in one of several ways. The payment options are described below. Following your review of the benefit payment options, please sign your name at the bottom of this form and then complete the rest of the retirement application (you will choose your benefit payment option in Section 2 on page 2 of the application).

A. Lifetime Monthly Benefit for Retiree Only; No Lifetime Monthly Survivor Benefit. Under this option, you will receive the maximum lifetime monthly retirement benefit amount (i.e., no actuarial reduction is applied). The benefit is paid to you every month for as long as you live. **However, no monthly lifetime survivor benefit will be payable after your death.** You may not designate a beneficiary to receive a monthly lifetime survivor benefit after you die. When you die, monthly retirement benefit payments stop and no further monthly benefits are payable to any beneficiary or your estate. Note that if you die before 36 months of retirement payments have been paid to you, a lump sum death benefit in the amount of 36 times your initial monthly retirement benefit **minus** any retirement benefits paid to you will be payable to your surviving spouse if: 1) you are married at the time of your death, 2) your spouse survives you by at least 32 days; and 3) your spouse submits to GMEBS proof of marriage within 6 months after your death. If you do not have a spouse at the time of your death, or if your spouse does not survive you by at least 32 days, or if your spouse does not provide proof of marriage within 6 months after your death, then the lump sum amount will be paid to your estate.

B. Reduced Lifetime Monthly Benefit for Retiree (with Pop-Up feature); Lifetime Survivor Benefit. If you choose this option, you will receive an actuarially reduced lifetime monthly retirement benefit, and upon your death your designated beneficiary will receive a monthly benefit equal to a percentage of your monthly retirement benefit for as long as he or she lives after your death. You may designate any living person as your beneficiary. You select the percentage of your monthly benefit (**100%, 75%, 50%, or 25%**) that you want your beneficiary to receive for as long as he or she lives after your death. Under this option, your lifetime monthly benefit amount will be actuarially reduced to take into account the fact that benefits will be paid over two lifetimes (yours and that of your beneficiary after your death). The amount of the reduction in your monthly retirement benefit depends on the age difference between you and your beneficiary, and on the percentage you choose to leave to your beneficiary. If your designated beneficiary predeceases you (after you have begun to receive benefit payments), your monthly benefit will "pop up" or increase to what it would have been if you had elected Option A above (single life annuity), provided you submit to GMEBS proof of the beneficiary's death. If your designated beneficiary is your spouse at the time of your retirement, and if you become legally divorced from your designated beneficiary following retirement, then you are permitted but not required to request a pop-up following divorce. You must submit sufficient proof of your divorce with your application for the pop-up. GMEBS may deny an application for pop-up following divorce if it determines that denial is warranted based upon the terms of the divorce decree or other factors. If your application for pop-up following divorce is approved, then your monthly benefit will "pop up" or increase to what it would have been if you had elected Option A above (single life annuity), and your former spouse will no longer be eligible to receive any survivor benefit following your death. **Please note that you cannot change your beneficiary after retirement. The pop-up provision does not allow you to name a new beneficiary if your beneficiary predeceases you or if you become divorced from your beneficiary.**

C. Reduced Lifetime Monthly Benefit for Retiree; Survivor Benefit for Designated Period. This option provides an actuarially reduced lifetime monthly retirement benefit for you (**you choose the period – 5, 10, 15 or 20 years**). In the event of your death within a certain period of time *after retirement*, your designated beneficiary will continue to receive the same monthly retirement benefit that you did, if the beneficiary is living at your death. Payments to your beneficiary cease at the end of the designated period (i.e., they do not continue, even if your beneficiary lives beyond the designated period). The amount of the reduction in your monthly benefit depends on the length of the period you select. **Please note that if you live beyond the designated period, your beneficiary will not receive a benefit. Also, you cannot change your beneficiary after your retirement date. If your designated beneficiary predeceases you, no survivor benefit will be payable and your benefit will not increase.**

I hereby certify that I have reviewed this Participant Acknowledgment of Benefit Payment Options form, which explains the benefit payment options available to me upon my retirement.

Date: _____
(Month) (Day) (Year)

(Participant Signature)



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APPLICATION FOR RETIREMENT
(Applicant must complete Sections 1 - 3)

PLEASE NOTE: THIS APPLICATION MUST REACH THE GMEBS OFFICE NO LATER THAN 30 DAYS AND NO EARLIER THAN 90 DAYS IN ADVANCE OF EFFECTIVE RETIREMENT DATE.

Section 1. PARTICIPANT INFORMATION

1. Participant Name: _____ 2. Soc. Sec No. _____
(First) (Middle) (Last)

3. Participant's Date of Birth: _____
[ATTACH PROOF OF BIRTHDATE] (Month) (Day) (Year)

4. Participant Address: _____
NOTE: YOUR DEBIT CARD WILL BE SENT TO THIS ADDRESS UNLESS YOU COMPLETE A DIRECT DEPOSIT AUTHORIZATION FORM

5. Have you ever worked for **another** employer with a GMEBS retirement plan? Yes No
If YES, please list employer name(s) and dates of employment below:
Employer Name: _____ Period of Employment: _____

Section 2. CHOICE OF BENEFIT PAYMENT OPTION

TYPE OF RETIREMENT: NORMAL EARLY DISABILITY EARLY WINDOW

Check here if applying for IN-SERVICE DISTRIBUTION:

IMPORTANT: Review the form called "Participant Acknowledgment of Benefit Payment Options" before completing this Section. Please indicate your payment choice by **INITIALING** one of the options below:

Must Initial below:	<u>BENEFIT PAYMENT OPTION</u> (You Can elect only one payment option)
_____	<p>A. <u>Lifetime Monthly Benefit for Retiree Only; No Lifetime Survivor Benefit</u></p> <p>Are you currently in a marriage that is recognized under the laws of the State of Georgia? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If YES, please provide the following information: Spouse's Full Name: _____ Soc. Sec. No.: _____</p>
_____	<p>B. <u>Reduced Lifetime Monthly Benefit for Retiree (with Pop-Up feature); Lifetime Survivor Benefit.</u></p> <p>Indicate what percentage of your benefit you would like your surviving beneficiary to receive after your death (check one): <input type="checkbox"/> 100% <input type="checkbox"/> 75% <input type="checkbox"/> 50% <input type="checkbox"/> 25%</p>
_____	<p>C. <u>Reduced Lifetime Monthly Benefit for Retiree; Survivor Benefit for Designated Period</u></p> <p>Indicate a survivor payment period (check one): <input type="checkbox"/> 5 years <input type="checkbox"/> 10 years <input type="checkbox"/> 15 years <input type="checkbox"/> 20 years</p>

Section 3. DESIGNATION OF POST-RETIREMENT BENEFICIARY
(Skip this Section if you elected Option A above)

IMPORTANT: If you elected Option B or C in Section 2 above, you must designate one and only one living person as your Beneficiary. I hereby designate the following person as my Beneficiary to receive any and all amounts that may be payable from the plan upon my death in retirement:

Beneficiary's Full Name: _____ Soc. Sec. No.: _____

Beneficiary's Date of Birth: _____ [ATTACH VERIFICATION OF BIRTHDATE]
(Month) (Day) (Year)

Gender: M F Relationship to me: _____

Beneficiary's Address: _____
(Number and street or rural route) (City) (State) (Zip code)

Section 4. PARTICIPANT SERVICE

Participant Name: _____ Soc. Sec. No.: _____

Initial Employment Date: _____ Termination Date: _____
 (Leave blank if Participant is applying for in-service distribution)

Effective Retirement Date: _____ 1, _____
 (Month) (Year)

Is the Participant a Public Safety Employee (i.e., an employee who provides police protection, firefighting services, or emergency medical services within the jurisdiction of the employer)?

Yes No Job Title _____

If the Participant failed to meet the plan's eligibility requirements (e.g., minimum hours-per-week requirement, see "Eligibility Conditions" in Adoption Agreement) during any period of his employment. Please list each such period below:

Has the Participant ever been terminated and reemployed by the Employer? _____ YES _____ NO. If **NO**, skip to Section 5 below. If **YES**, please list each period of creditable service with the Employer below:

<i>First Period of Employment</i>	<i>Second Period of Employment</i>
From: _____ To: _____	From: _____ To: _____
<i>Third Period of Employment</i>	<i>Fourth Period of Employment</i>
From: _____ To: _____	From: _____ To: _____

Section 5. PARTICIPANT EARNINGS

(Skip for elected officials, unless part of retirement benefit is based on service as an Eligible Regular Employee)

IMPORTANT INFORMATION: Please provide in the table below the 3 or 5 highest consecutive years of Earnings (whichever is applicable under your Adoption Agreement). Unless otherwise specified in an Addendum to your Adoption Agreement, Earnings means total gross earnings paid to a Participant by the Employer, as reflected in the Employer's payroll records (see Basic Plan Document Section 2.26). **Please contact a GMEBS Retirement Benefit Assistant with any questions about how the Participant's Earnings should be recorded.**

ENTER START AND END DATE OF EACH PERIOD OF EARNINGS BELOW	EARNINGS	NOTATIONS ONLY IF NEEDED
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Start: ____ / ____ / ____ End: ____ / ____ / ____ MM DD YYYY MM DD YYYY	\$	
Total of above lines:	\$	
FINAL AVERAGE EARNINGS: (divide total by 5 or 3 years, as applicable)	\$	

PLEASE COMPLETE IF PARTICIPANT IS APPLYING FOR A DISABILITY RETIREMENT BENEFIT: The participant's average monthly earnings for the 12-month period prior to termination was \$ _____

Note: A Disability Notice of Award from the Social Security Administration must be submitted in order for the participant to qualify for GMEBS disability retirement benefits, unless the employer's plan has other non-social security certification requirements. Please see Section 6.04 of the Basic Plan Document for additional information relating to applications for disability retirement benefits.

Section 6. PARTICIPANT ACKNOWLEDGMENT

I hereby acknowledge that I have reviewed all of the information contained in Sections 1-5 on pages 2 and 3 of this application. I hereby confirm that it is true and correct to the best of my knowledge, including my credited service and earnings information in Sections 4 and 5 of this application. Additionally, I have received and reviewed a copy of the Participant Acknowledgment of Benefit Payment Options form and Participant Confirmation form. I further confirm that I have selected a benefit payment option by initialing it in Section 2 above and I have designated a Beneficiary in Section 3 above if I selected benefit payment option B or C.

Date: _____
 (Month) (Day) (Year) (Participant Signature)

Sections 1-5 of this application have been reviewed for completeness and accuracy. The application has been approved by the Pension Committee.

Date: _____
 (Month) (Day) (Year) (Signature of Pension Committee Secretary)



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APPLICATION FOR RETIREMENT
PARTICIPANT CONFIRMATION

I hereby acknowledge and accept the following:

- a. My effective retirement date is the first day of the month after: 1) I have terminated employment for retirement purposes...
b. I may not change the benefit payment option or the beneficiary designation I have selected on or after my effective retirement date for any reason.
c. My retirement application will be void and no retirement benefits will be payable to me or any other person if I die before my effective retirement date.
d. If my designated beneficiary dies after I have begun receiving retirement benefits, I cannot designate a new beneficiary.
e. If I elect Option A in Section 2 of the Application for Retirement, all monthly retirement benefit payments will end at my death...
f. For Participants Receiving an "In-Service" Retirement Benefit Only. I understand that if I begin to receive a retirement benefit while I am in the service of the employer...
g. My application for payment of retirement benefits is not complete until I submit to GMEBS a completed affidavit confirming my United States Citizenship or otherwise lawful presence in the United States.
h. If I do not submit a Direct Deposit Authorization Form, my retirement benefits will be paid to me via a reloadable debit card...

I hereby certify that I have reviewed the information on this Participant Confirmation form and accept the conditions stated above.

Date: (Month) (Day) (Year) (Participant Signature)

TO BE COMPLETED BY PENSION COMMITTEE SECRETARY OR NOTARY PUBLIC

On this date, before me personally came the person who, to the best of my knowledge and belief, is the person named above as the Participant and who executed pages 1-4 of this application.

Pension Committee Secretary or Notary Signature: Date:

Notary Seal (if applicable):



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Georgia Municipal Employees Benefit System
Affidavit Verifying Applicant's Lawful Immigration Status

As an Applicant for benefits administered by the Georgia Municipal Employees Benefit System (GMEBS), I,
[print Applicant's First, Middle, and Last Name here]:
state the following under oath [check (1), (2) or (3) below]:

- (1) I am a United States citizen
(2) I am a legal permanent resident of the United States
(3) I am a qualified alien or non-immigrant under the Federal Immigration and Nationality Act with an alien number issued by the Department of Homeland Security or other federal immigration agency. My alien registration number* issued by the Department of Homeland Security or other federal immigration agency is:

I also hereby verify that I am 18 years of age or older and have provided at least one secure and verifiable document, as required by O.C.G.A. § 50-36-1(e)(1), with this affidavit. The secure and verifiable document provided with this affidavit can best be classified as:
I understand that this affidavit is not complete until I have provided such documentation.

In making the above representation under oath, I understand that any person who knowingly and willfully makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. § 16-10-20, and face criminal penalties as allowed by such criminal statute.

Executed in (city), (state).

Signature of Applicant:

Date of Signature (Month / Day / Year)

GMEBS Member Employer (please print)

SUBSCRIBED AND SWORN
BEFORE ME ON THIS THE
Notary Public
My Commission Expires:

*Note: O.C.G.A. § 50-36-1(e)(2) requires that qualified aliens or non-immigrants under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. If you are a qualified alien but you do not have an alien registration number, you may supply another identifying number, as well as its source (providing government entity), below.

Note to GMEBS Member Employer: This application will not be deemed complete unless a copy of the Applicant's secure and verifiable document, as approved and posted by the Attorney General pursuant to O.C.G.A. § 50-36-2(a)(3), is attached to this affidavit.