

1 **SAMPLE ONLY**
2 **QUALIFIED DOMESTIC RELATIONS ORDER**

3 Note: This model is designed to assist in drafting a QDRO. It may not
4 include provisions specific to your factual situation. It is for
5 illustrative purposes and may not be used "as is" for any purpose.

6) Case No.: No. 12-3-456789-1
7)
8 Plaintiff or Petitioner) Qualified Domestic Relations Order
9)
10 vs.)
11)
12 Defendant or Respondent)
13)
14)
15)

16 This matter having come on regularly for trial to the Court on _____,
17 _____, the Court having received and considered evidence and arguments of counsel, and the
18 Court now being fully advised in the premises:

19 IT IS ORDERED, ADJUDGED AND DECREED that the Court finds:

20 1. That the Order is intended to be a qualified domestic relations order ("QDRO"), as
21 that term is defined in Section §206(d)(3) of the Employee Retirement Income Security Act of 1974,
22 as amended ("ERISA"), and Section §414(p) of the Internal Revenue Code of 1986 the "Code". This
23 QDRO is granted in accordance with [insert applicable state domestic relations law citations],
24 which relate to marital property rights, child support, and/or spousal support between spouses and
25 former spouses in matrimonial actions.

26 2. That _____, (the "Participant"), currently residing at the
27 following address, _____, Social Security Number
28 _____, and _____, (the "Alternate
29 Payee"), currently residing at the following address, _____, Social
30 Security Number _____, were married on the _____ day of _____,

1 19____, and were continuously married from that date to the date of (select one)

2 Option A: this Order.

3 Option B: divorce.

4 3. That the Participant was employed by _____
5 (hereinafter the "Company") or an affiliate of the Company on the _____ day of _____,
6 _____, and such employment (select one)

7 Option A: continued until _____.

8 Option B: continues.

9 4. That the Company provides certain benefits for its employees under the
10 _____ Plan (the "Plan").

11 5. That the plan administrator of the Plan is _____
12 (the "Plan Administrator"). [NOTE: PAYCHEX IS NOT THE ADMINISTRATOR]

13 6. The Participant participates in the Plan.

14 7. That the amounts credited to Participant's accounts under the Plan from [enter
15 the date or marriage] to [enter the date of divorce] are the community property of both Participant
16 and Alternate Payee. [NOTE: If this is not a community property state, do NOT include this
17 paragraph.]

18 8. That, with respect to the Plan:

19 (a) Alternate Payee is entitled to a portion of the amounts credited to
20 Participant's accounts in the Plan, hereinafter defined as "Alternate Payee's Share of
21 Plan Benefits". "Alternate Payee's Share of Plan Benefits" shall be an amount equal to:

22 [NOTE: There are multiple approaches to present to represent the method in which
23 the Alternate Payee's benefits, all or any part of, shall be calculated i.e.: "separate
24 interest approached based on a certain percentage or flat dollar amount of the
25 Participant's account". In addition, the "as of" date may either be based on the
"Order" date; the "Divorce" date; or "Other" date as determined by the parties

1 and those preparing the "Order". Additional QDRO language may be obtained by
2 contacting the Department Of Labor, Pension and Welfare Benefits Administration.]
3 Alternate Payee's Share of Plan benefits shall be segregated in a separate account in
4 the Plan for the benefit of Alternate Payee and shall be credited with its share of earnings
5 and losses in the manner specified in the Plan generally for allocating earnings and losses
6 to participant accounts until such amounts are distributed to Alternate Payee.

7 (b) Alternate Payee shall not be entitled to any amounts credited to the
8 Participant's Plan accounts for periods after the date of (select one)

9 Option A: this Order.

10 Option B: divorce.

11 Option C: other.

12 (c) The Plan Administrator shall not distribute, on any cause, Plan benefits to be
13 distributed to either Participant or Alternate Payee to the extent that such benefits are
14 awarded hereunder to the other spouse.

15 (d) The Alternate Payee's Share of Plan Benefits shall be distributed to the
16 Alternate Payee in a form permitted under the terms/provisions of the Plan. If the
17 Alternate Payee receives a lump sum distribution; no further payments will be made
18 by the Plan with respect to the Alternate Payee's Share of Plan Benefits after the
19 lump sum distribution is made.

20 (e) Distribution of the Alternate Payee's Share of Plan Benefits shall commence
21 as soon as feasible/possible and in accordance with the Plan provisions following the
22 approval of this Order.

23 9. That Alternate Payee agrees that the Plan Administrator and/or Trustee of the
24 Plan may withhold from payments due to Alternate Payee such sums as may be required by state
25 or federal law to be withheld.

10. That Alternate Payee shall, prior to the distribution of benefits awarded

1 hereunder, complete and return all applications, forms and other documents required by the
2 Plan Administrator, Trustee or federal, state or local law.

3 11. That the parties to the Order intend that it comply with all the applicable
4 provisions of ERISA and the Code. Nothing in this Order shall require the Plans or the Plan
5 Administrator:

6 a. To provide Alternate Payee with any type or form of benefit, or option,
7 not otherwise provided under the Plan, the Code or ERISA;

8 b. To require the Plan to provide for increased benefit determined on
9 the basis of actuarial value; and

10 c. To require the Plan to pay benefits to Alternate Payee that is
11 required to be paid to another alternate payee, if applicable.

12
13 Entered this _____ day of _____, 2002

14
15 BY THE COURT:

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17 JUDGE CERTIFICATION & SIGNATURE
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