

**QDRO SAMPLE PENSION
CHILD SUPPORT**

**IN THE COURT OF COMMON PLEAS
DOMESTIC RELATIONS DIVISION
_____ COUNTY, OHIO**

)	
)	CASE NO. _____
Plaintiff,)	
)	JUDGE _____
v.)	
)	
)	<u>QUALIFIED DOMESTIC</u>
Defendant.)	<u>RELATIONS ORDER</u>
)	

IT IS HEREBY ORDERED AS FOLLOWS:

1. Effect of This Order as a Qualified Domestic Relations Order: This Order creates and recognizes the existence of an Alternate Payee’s right to receive a portion of the Participant’s benefits payable under the Iron Workers District Council of Southern Ohio and Vicinity Pension Trust (the “Plan”), a multi-employer defined benefit pension plan that is qualified and maintained under applicable provisions of the Internal Revenue Code of 1986 (the “Code”) and the Employee Retirement Income Security Act of 1974 (“ERISA”), each as amended to date. It is intended that this Order constitute a Qualified Domestic Relations Order (“QDRO”) under Code Section 414 (p) and ERISA Section 206(d)(3).

2. Participant Information: The name, last known address, Social Security number and date of birth of the “Participant” are:

Name:
Address:
Soc. Sec. No.:
Birth Date:

The Participant shall have the duty to notify the Plan administrator in writing of any changes in his mailing address subsequent to the entry of this Order. The Participant designates [**himself**] [**herself**] to receive all notices regarding the status of this Order and all matters related thereto.

3. Alternate Payee Information: The name, last known address, Social Security number and date of birth of the “Alternate Payee” are:

Name:
Address:
Soc. Sec. No.:
Birth Date:

The Alternate Payee shall have the duty to notify the Plan administrator in writing of any changes in [his] [her] mailing address subsequent to the entry of this Order. The Alternate Payee designates [himself] [herself] to receive all notices regarding the status of this Order and all matters related thereto.

4. Plan Name: The name of the Plan to which this Order applies is the Iron Workers District Council of Southern Ohio and Vicinity Pension Trust, currently located at 1470 Worldwide Place, Vandalia, Ohio 45377. Further, any successor plan to the Plan or any other plan(s) to which liability for provision of the Participant's benefits described below is incurred shall also be subject to the terms of this Order. In addition, any benefits accrued by the Participant under a predecessor plan or any other defined benefit plan, where liability for benefits accrued under such predecessor plan or other defined benefit plan has been transferred to the Plan, shall also be subject to the terms of this Order.

5. Pursuant to State Domestic Relations Law: This Order is entered pursuant to the authority granted in the applicable domestic relations laws of the State of _____.

6. Amount of Alternate Payee's Benefit for Past-Due Child Support Payments: From the pension benefits otherwise payable to the Participant each month, this Order assigns to the Alternate Payee an amount equal to _____ percent of each monthly payment commencing upon the Participant's date of retirement or [enter date], if the Participant is already in pay status.

The Alternate Payee shall continue to receive [his] [her] assigned share of the monthly benefits until such time as [he] [she] has received a total of \$_____ from the Plan (or until the earlier to occur of [his] [her] death, the Participant's death or further order of the Court). Said payments shall be mailed to the Child Support Enforcement Agency at the following address:

In order to insure that the Participant is properly credited for [his] [her] child support obligation, be sure that the Alternate Payee's distribution check includes: (1) Participant's name; (2) Social Security number; and (3) case number

7. Shared Interest Approach: This Order utilizes the so-called "shared interest approach." Therefore, the Alternate Payee shall not have the right to elect a form of benefit. The monthly amount to be paid to the Alternate Payee will be shared from the distribution method as elected by the Participant. Consequently, if the Participant had previously elected a single life annuity (with appropriate spousal consent) then the amount assigned to the Alternate Payee under Section 7 shall cease upon the death of the Participant.

8. Death of Alternate Payee: If the Alternate Payee predeceases the Participant prior to the commencement of the Alternate Payee's benefits hereunder, any pre-retirement death benefits payable with respect to the Alternate Payee's assigned portion of the Participant's benefits shall revert back to the Participant.

9. Savings Clause: This Order is not intended, and shall not be construed, in such a manner as to require the Plan:

(a) to provide any type or form of benefit option not otherwise provided under the terms of the Plan;

(b) to require the Plan to provide increased benefits determined on the basis of actuarial value; or

(c) to require the payment of any benefits to the Alternate Payee that are required to be paid to another alternate payee under another order that was previously deemed to be a QDRO.

10. Certification of Necessary Information: All payments made pursuant to this Order shall be conditioned on the certification by the Alternate Payee and the Participant to the Plan administrator of such information as the Plan administrator may reasonably require from such parties to make the necessary calculation of the benefit amounts contained herein.

11. Continued Qualified Status of Order: It is the intention of the parties that this Order continue to qualify as a QDRO under Code Section 414(p) and ERISA Section 206(d), as the same may be amended from time to time, and the provisions hereof shall be administered and interpreted in conformity therewith. The Plan administrator shall reserve the right to reconfirm the qualified status of the Order at the time benefits become payable hereunder.

The Participant and Alternate Payee shall take such further action as may be necessary to ensure that prompt determination is made by the Plan Administrator or a court of competent jurisdiction that this Order constitutes a qualified domestic relations order under applicable provisions of ERISA and the Code and that the Plan distributes the assigned benefits of the Alternate Payee to her when required to do so pursuant to this Order.

12. Tax Treatment of Distributions Made Under This Order: For purposes of Code Sections 402(a)(1) and 72, the Alternate Payee shall be treated as the distributee of any distribution or payments made to the Alternate Payee under the terms of this order, and as such, will be required to pay the appropriate Federal income taxes on such distribution.

Notwithstanding the previous paragraph, if the Alternate Payee designated in Section 3 above is the “child” of the Participant, then such Participant shall be responsible for any federal and state taxes associated with payments made to the Alternate Payee from the Plan Administrator. If necessary, the Plan Administrator shall provide the Participant with an amended Form 1099 for tax purposes.

13. Constructive Receipt: In the event that the Plan inadvertently pays to the Participant any benefits that are assigned to the Alternate Payee pursuant to the terms of this order, the Participant shall immediately reimburse the Alternate Payee to the extent that he has received such benefit payments, and shall forthwith pay such amounts so received directly to the Alternate Payee within ten (10) days of receipt.

14. Continued Jurisdiction: The Court shall retain jurisdiction with respect to this Order to the extent required to maintain its qualified status and the original intent of the parties as stipulated herein. The Court shall also retain jurisdiction to enter such further orders as are necessary to enforce the assignment of benefits to the Alternate Payee as set forth herein, including the recharacterization thereof as a division of benefits under another plan, as applicable, or to make an award of alimony, if applicable, in the event that the Participant fails to comply with the provisions contained above requiring said payments to the Alternate Payee.

15. Effect of Plan Termination: In the event that the Plan is terminated, whether on a voluntary or involuntary basis, and the Participant’s benefits become guaranteed or subsidized by the Pension Benefit Guaranty Corporation (“PBGC”), the Alternate Payee’s benefits, as stipulated herein, shall also be guaranteed or subsidized to the same extent in accordance with the Plan’s termination rules and in the same ratio as the Participant’s benefits are guaranteed or subsidized by the PBGC.

16. Actions By Participant: The Participant shall not take any actions, affirmative or otherwise, that can circumvent the terms and provisions of this Order, or that could diminish or extinguish the rights and entitlements of the Alternate Payee as set forth herein. Should the Participant take any action or inaction to the detriment of the Alternate Payee, he shall be required to make sufficient payments directly to the Alternate Payee to the extent necessary to neutralize the effects of [his] [her] actions or inactions and to the extent of [his] [her] full entitlements hereunder.

17. Notice of Pending Retirement: Pursuant to the terms of Section 6 above, the Alternate Payee shall commence [his] [her] share of the benefits upon the Participant's actual date of benefit commencement or [enter date], if the Participant is already in pay status. Therefore, in the event Participant has not commenced [his] [her] benefit prior to the entry of this Order, Participant shall be required to notify the Alternate Payee, in writing, within thirty (30) days prior to [his] [her] actual date of retirement. Such notice shall indicate [his] [her] intentions to retire and [his] [her] elected benefit commencement date. The notice shall be sent via regular, first class mail. For this purpose, the Alternate Payee shall notify the Participant of any changes in [his] [her] mailing address.

18. Receipt and Approval of This Order by the Plan: The Participant and/or Alternate Payee or their legal counsel shall furnish a copy of this Order to the Plan administrator and inform the Plan administrator of the parties' intent that this Order constitutes a qualified domestic relations order under applicable provisions of ERISA and the Code. The Participant and Alternate Payee shall take such further action as may be necessary to ensure that a prompt determination is made by the Plan administrator or a court of competent jurisdiction that this Order constitutes a qualified domestic relations order under applicable provisions of ERISA and the Code and that the Plan distributes the assigned benefits of the Alternate Payee to [his] [her] when required to do so pursuant to this Order.

SO ORDERED.

JUDGE_____

Plaintiff_____

(Ohio Reg. _____)

Tel: () _____

Fax: () _____

Attorney for Plaintiff

Defendant_____

(Ohio Reg. _____)

Tel: () _____

Fax: () _____

Attorney for Defendant