

**MODEL QUALIFIED DOMESTIC RELATIONS ORDER**  
**Mid-America Carpenters Regional Council Supplemental Retirement Plan**  
**(CHILD SUPPORT)**

*[Insert Court Name]*

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In Re Matter of:

\_\_\_\_\_  
Petitioner,

QUALIFIED DOMESTIC RELATIONS ORDER

and

Case No.: \_\_\_\_\_

\_\_\_\_\_  
Respondent.

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The Court heard this matter on *[date]* \_\_\_\_\_. The Court took evidence and filed its Findings of Fact, Conclusions of Law and Judgment. The purpose of this Order is to assign to the Alternate Payee(s) an interest in the Participant's retirement plan named below. This Order provides for child support.

The terms and conditions of this Qualified Domestic Relations Order are as follows:

**I. FACTS**

- A. "Participant" means the party who is the participant or former participant in the retirement plan which is the subject of this Order. The Participant's identifying information is as follows:

*[Participant's Name]*

*[Address]*

*[City, State, Zip]*

**[Drafting Note: For security purposes, the parties may provide the following information in a separate document.]**

*[Date of Birth]*

*[Social Security Numbers]*

- B. The "Alternate Payee(s)" *[is/are]* *[a/the]* child~~ren~~ of the Participant. The identifying information of the Alternate Payee(s) is:

*[Alternate Payee's Name]*

*[Address]*

*[City, State, Zip]*

[Drafting Note: For security purposes, the parties may provide the following information in a separate document.]

[Date of Birth]

[Social Security Numbers]

[Drafting Note: If there is more than one Alternate Payee, this section should separately list the name and identifying information for each Alternate Payee.]

- C. The name and mailing address of the Custodial Parent of the Alternate Payee(s) is:

[Custodial Parent's Name]

[Address]

[City, State, Zip]

- D. Payment shall be issued on behalf of the Alternate Payee(s) to {Options: *the Custodial Parent/the following "Child Support Agency":*

[Child Support Agency Name]

[Address]

[City, State, Zip]

- E. The Assignment Date as described below for purposes of assigning benefits pursuant to this Order is [date] \_\_\_\_\_. {Drafting Note: *This date may be expressed as "the date benefits are distributed from the Plan on behalf of the Alternate Payee(s)."*}

- F. This Order applies to the Mid-America Carpenters Regional Council Supplemental Retirement Plan (the "Plan"). This Order also applies to (a) any benefits accrued by the Participant under a predecessor qualified retirement plan that were transferred to this plan, and (b) any successor to the Plan to which liability for the Participant's benefits is transferred. Any change in the Plan Administrator, Plan Sponsor or Plan name will not affect [the/either] Alternate Payee's rights awarded under this Order.

## II. AWARD OF BENEFITS

This Order assigns the Alternate Payee(s), as separate property, a portion of the assets credited to the Participant's account under the Plan as follows:

1. Amount of Benefits. The Alternate Payee(s) [is/are] assigned \_\_\_\_\_ [specify amount or percentage] of the Participant's Plan account valued as of the Assignment Date. [Drafting Note: *If there is more than one Alternate Payee, this section should name the amount payable for each Alternate Payee.*] The amount assigned to [the/each] Alternate Payee pursuant to this Order will be made on a pro-rata basis from all contribution sources attributable to the Participant's account. To the extent necessary, the Plan Administrator will substitute any Plan asset of comparable fair market value, as practicable, to assign the Plan assets. This allocation will include all investment funds in which the Participant's account is invested as of the date the Plan Administrator distributes [the/each] Alternate Payee's benefit.

The Participant is divested of all right, title and interest in *[the/each]* Alternate Payee's benefit. The Participant retains all other value, benefits, and interest in the Participant's remaining account.

2. Earnings. The Plan Administrator **[will / will not]** adjust the amount assigned to the Alternate Payee(s) to include the portion of all earnings (gains or losses) allocated to the Participant's account which are attributable to the Alternate Payee's benefit from the Assignment Date until the date the benefit is distributed.
3. Timing and Form of Distribution.

The Alternate Payee's benefit will be distributed as soon as administratively feasible after this order has been approved as a QDRO and any required forms and documents have been properly completed and filed with the Plan Administrator. In any event, payment will not be made before 30 day review period ends unless both the Participant and Alternate Payee(s) agree in a notarized writing to waive the review period. Payment will be made to the **{Options: Custodial Parent/"Child Support Agency"}** identified above in the form of a lump sum distribution.

4. Death of the Alternate Payee(s). *[The/either]* Alternate Payee's death will not affect the Participant's remaining account. The Plan Administrator will not restore *[the/either]* Alternate Payee's benefit to the Participant when the Alternate Payee dies. The Participant will not be entitled to any death or survivor benefits when the Alternate Payee(s) dies.
5. Death of the Participant. The Participant's death will not affect the Alternate Payee's benefit pursuant to this Order. The Alternate Payee(s) will not be entitled to any death or survivor benefits as a result of the Participant's death, unless the Participant has properly designated the Alternate Payee(s) as *[his/her]* beneficiary.

### III. OTHER TERMS AND CONDITIONS

1. Reimbursement/Inadvertent Payment(s). The *[applicable]* Alternate Payee(s) or the Participant under this Order will promptly reimburse the Plan for any benefits wrongfully or mistakenly received from the Plan.
2. Tax Treatment. For purposes of Internal Revenue Code sections 402(a) and section 72, the Participant will be treated as the distributee of any distribution or payments made to *[the/either]* Alternate Payee, and as such, the Participant will be required to pay the appropriate federal income taxes on such distribution.
3. Status of Order. This Order is intended to constitute a Qualified Domestic Relations Order pursuant to Internal Revenue Code Section 414(p) [26 USC § 414(p)] and the Employee Retirement Income Security Act of 1974 section 206(d) [29 USC § 1056(d)]. This Order will be administered and interpreted in conformity with these statutes, as amended from time to time, and any applicable regulations.
4. Jurisdiction. The Court retains jurisdiction to amend this Order, but only for the purpose of establishing or maintaining its qualification as a Qualified Domestic Relations Order; provided that: (a) no such amendment shall require the Plan to

provide any type or form of benefit, or any option not otherwise provided under the Plan, and (b) no such amendment or the right of the Court to amend will invalidate this Order as "qualified".

5. Plan Termination. In the event of a Plan termination, the Alternate Payee(s) will be entitled to receive [his/her] portion of the Participant's benefits according to the Plan's termination provisions for participants and beneficiaries.
6. Notification of Permanent Address. The Participant and the Alternate Payee(s) shall at all times keep the Plan Administrator informed of their respective permanent addresses.
7. Copy to Plan Administrator. The parties will provide a certified copy of the Order to the Plan Administrator. This Order will take effect immediately and remain in effect until further Order of the Court.

Dated this \_\_\_\_ day of \_\_\_\_\_, of the year \_\_\_\_.

**BY THE COURT**

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Drafted by:

Approved as to form:

\_\_\_\_\_  
Name  
Attorney for [Participant/Alternate Payee]  
State Bar ID Number \_\_\_\_\_  
Address  
City, State, Zip  
Telephone Number  
State Bar ID

\_\_\_\_\_  
Name  
Attorney for [Participant/Alternate Payee]  
State Bar ID Number \_\_\_\_\_  
Address  
City, State, Zip  
Telephone Number  
State Bar ID

*This form is intended as a guideline only; its use is not required. While use of the model form will generally result in a QDRO, it will not serve the needs of all individuals nor will it fit all circumstances. It is suggested that a draft of the proposed QDRO be submitted to the Plan Administrator for review in advance of execution by the court, whether using the model form or a custom-designed form.*