

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

IN RE: THE MARRIAGE OF

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**QUALIFIED DOMESTIC RELATIONS ORDER FOR THE IRON WORKERS
DISTRICT COUNCIL OF SOUTHERN OHIO & VICINITY PENSION TRUST**

This cause coming to be heard for the purpose of entry of a Qualified Domestic Relations Order as defined in 29 U.S.C. Section 1056(d)(3); the Court on _____, having entered an Order relating to the withholding of income of the Respondent _____, in order to secure payment of past-due child support and/or maintenance; the Iron Workers District Council of Southern Ohio and Vicinity Pension Trust is currently holding benefits to Respondent _____; the Court intends that this Order shall be a Qualified Domestic Relations Order as the term is used in Section 206(d) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), and Section 414(p) of the Internal Revenue Code of 1986, as amended (“Code”);

THE COURT FINDS AND IT IS HEREBY ORDERED AS FOLLOWS:

1. **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 (hereinafter referred to as “Plan”). Any changes in Plan Administrator, Plan Sponsor, or name of the Plan shall not affect the Alternate Payee’s rights as stipulated under this Order.
2. **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 benefits of the Participant’s benefits payable under an employer sponsored defined benefit pension plan that is qualified under Section 401 of the Code and ERISA. It is intended to constitute a Qualified Domestic Relations Order (“QDRO”) under Section 414(p) of the Code and Section 206(d)(3) of ERISA.
3. **Participant’s Information:**
Name:
Last Known Mailing Address:
Social Security Number:
Birth Date:

Participant's Attorney:

Name:

Mailing Address:

Email Address:

4. **Alternate Payee's Information:**

Name:

Last Known Mailing Address:

Social Security Number:

Birth Date:

Alternate Payee's Attorney:

Name:

Mailing Address:

Email Address:

5. **Notification of Address Change:** Both the Participant and 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.
6. **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 _____.
7. **Binding on Successor and Predecessor Plans:** Any successor plan to the Plan or any other plans to which liability for provision of the Participant's benefits described below is incurred shall be subject to the terms of this Order. Also, any benefits accrued by the Participant under a predecessor plan of the employer or any other defined benefit plan sponsored by the Participant's employer, 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.
8. **For Provision of Past Due Child Support:** This Order relates to the provision of past-due child support owed to the Alternate Payee. The total amount of such child support arrearage is \$_____.
9. **Amount of Alternate Payee's Benefit:** From the benefits otherwise payable to the Participant each month, this Order assigns to the Alternate Payee an amount equal to _____ of each such monthly pension payment, commencing _____ (e.g., the 1st day of the month following entry of Order) and continuing to the Alternate Payee until such time as she has received a total of \$_____ from the Plan (or until the earlier to occur of the Alternate Payee's death, the Participant's death, or further Order of the Court).
10. **Payments Shall be Mailed to Child Support Enforcement Agency:** Payments

shall be mailed to the Child Support Enforcement Agency at the following address to ensure that the Participant receives credit for the full amount of his/her payments:

The payment distribution check should include: (i) the full name of the Participant; (ii) the social security number of the Participant; and (iii) Case No. _____.

11. **Death of Alternate Payee:** If the Alternate Payee predeceases the Participant, the Alternate Payee's portion of the Participant's benefits shall revert to the Participant.
12. **Death of the Participant:** If the Participant predeceases the Alternate Payee, this Order shall cease and become null and void.
13. **Savings Clause:** This Order is not intended, and shall not be construed in such a manner as to require the Plan to (i) provide any type or form of benefit or any option not otherwise provided under the terms of the Plan; (ii) to provide increased benefits determined on the basis of actuarial value; or (iii) pay benefits to the Alternate Payee that are required to be paid to another alternate payee under another Order previously deemed to be a QDRO.
14. **Fund's Discharge of Liability:** The Participant and Alternate Payee consent to the division of benefits set forth herein and agree to waive any claim against the Trustees and/or the Fund Administrator relating to payment of benefits, so long as payment is made in compliance with the terms of this Order and applicable law. The Fund and its sponsors, employees, agents, and fiduciaries shall be discharged from liability to the extent of any payments made pursuant to this Order, as provided in Section 206 of ERISA. The approval of this Order by the Fund indicates only that the Fund has determined that the Order satisfied the requirements of a QDRO, does not violate the terms of the Plan, and is capable of administration under reasonable construction. It is not to be taken as a determination by the Fund that the Order makes a legal, proper, fair, or equitable division of property. Plan officials, Trustees, and the Plan assume no responsibility to the parties for supervising the correctness or fairness of that division.
15. **Certification:** 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.
16. **Continuation:** It is the intention of the parties that this QDRO continue to qualify as a QDRO under Section 414(p) of the Code, as it may be amended from time to

time.

17. **Tax Treatment of Distributions Made under this Order:** For purposes of Sections 402(a)(1) and 72 of the Code, any Alternate Payee who is the spouse or former spouse of the Participant 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 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 and recognizes that such payments will be reported to the Internal Revenue Service.

18. **Constructive Receipt:** If 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 the Participant has received such benefit payments and shall pay such amounts so received directly to the Alternate Payee within ten (10) days of receipt.
19. **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 set forth herein.
20. **Gender:** The Feminine gender, where appearing in this Order, shall be deemed to include the masculine gender.
21. **Terms of Plan Govern:** The terms of and rules governing the Plan shall prevail in the event of any conflict between this Order and the Plan.

PARTICIPANT

ALTERNATE PAYEE

DATED:

ENTER: _____