

Iron Workers District Council of Southern Ohio & Vicinity Pension Trust
Procedures for Qualified Domestic Relations Orders – *Shared Interest*

1. Upon initial receipt of a domestic relations order, the Fund Office will forward the proposed order to Fund Counsel for review. Fund Counsel will send an Initial Receipt Letter to the Participant, the Alternate Payee, and their attorneys (if contact information is available). The Initial Receipt Letter will:
 - Notify the parties of the receipt of the domestic relations order; and
 - Provide a copy of the Plan's procedures and checklist.
2. If the Alternate Payee and/or the Participant is represented by counsel and the attorney's information has been provided, all correspondence regarding the qualification of the proposed order after the initial correspondence identified in (1) will only be sent to the attorney(s).
3. Upon receipt of a proposed domestic relations order or a domestic relations order entered by the court, the Fund Office will begin withholding the Alternate Payee's portion of the pension benefit according to the language in the proposed domestic relations order. Under federal law, the Fund Office may withhold the Alternate Payee's portion for up to 18 months while the order is under review.
4. Fund Counsel will review the proposed domestic relations order within a reasonable amount of time and make a determination as to whether the order meets the requirements under the Plan and under Section 206(d)(3) of ERISA and 414(p) of the Internal Revenue Code ("Code").
5. If Fund Counsel determines that the domestic relations order is deficient, Fund Counsel will:
 - Send the parties a Disqualification Letter which states the reason(s) the order failed to meet the requirements for qualification, or request the drafting party to contact Fund Counsel to discuss the deficiencies;
 - Provide a copy of the relevant model order to assist in expediting the determination process; and
 - Work with the drafting party to remedy any deficiencies in the domestic relations order.
6. If Fund Counsel determines the domestic relations order meets the requirements under the Plan, ERISA and the Code, Fund Counsel will send the parties a Conditional Approval Letter. The Conditional Approval Letter will:
 - Restate the benefit formula used to assign the benefit in the proposed order;
 - Restate the eligibility requirements for commencing benefits as specified in the order; and
 - State that the order will be qualified if (1) the order is entered by the court and (2) an original certified copy of the order is received by Fund Counsel.
7. If Fund Counsel determines the domestic relations order is qualified, Fund Counsel will notify the Fund Office and all parties of the qualification of the order and instruct the Fund Office to administer the order as written.
8. Once qualified, the Alternate Payee must submit an application to the Fund Office in order to receive benefits.