

See your attorney. This is merely a SAMPLE Qualified Domestic Relations Order that may be appropriate for use with respect to the Los Angeles County Deferred Compensation and Thrift Plan.

This SAMPLE document may or may not contain provisions that are applicable to your particular plan or your needs or situation. This sample is only for use with your attorney's advice and assistance. Your attorney will suggest the wording that is appropriate for your own Qualified Domestic Relations Order. The format of the Qualified Domestic Relations Order will vary depending upon the rules of the court in your jurisdiction. Nothing contained in this SAMPLE shall be construed as tax or legal advice.

COURT, CITY OF, COUNTY OF
STATE OF
IN RE THE MARRIAGE OF:

No.

Petitioner,

QUALIFIED DOMESTIC RELATIONS ORDER –
COUNTY OF LOS ANGELES DEFERRED COMPENSATION AND THRIFT PLAN

And

Respondent,

Claimant: County of Los Angeles Deferred Compensation and Thrift Plan

WHEREAS, this Court has personal jurisdiction over the parties and jurisdiction over the subject matter of this Order pursuant to **[insert appropriate citation of State domestic relations law and statute(s) relating to the provision of child support, alimony payments, or marital property rights]** _____, and has entered a Judgment for Dissolution of Marriage in the above-referenced case; and

WHEREAS, the Petitioner and Respondent have stipulated that the Court enter this Order addressing marital property rights in certain retirement benefits;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED
as follows:

I. IDENTIFICATION OF PARTIES:

1. **Participant Information:** < >, hereinafter sometimes referred to as "Participant" has the following date of birth, social security number and current address:

- **DATE OF BIRTH:**
- **SOCIAL SECURITY NUMBER:** Provided under separate cover.
- **ADDRESS:**

2. **Alternate Payee Information:** : < >, hereinafter sometimes referred to as "Alternate Payee" has the following date of birth, social security number and current address:

- **DATE OF BIRTH:**
- **SOCIAL SECURITY NUMBER:** Provided under separate cover.
- **ADDRESS:**

The Alternate Payee shall have the duty to notify the Plan Administrator in writing of any changes in mailing address subsequent to the entry of this Order.

3. **Plan Name and Administrator.** < > is a participant in the following:

- **NAME OF PLAN:** County of Los Angeles Deferred Compensation and Thrift Plan
- **ADMINISTRATOR:** Plan Administrative Committee
- **PLAN SPONSOR:** The County of Los Angeles
- **ADDRESS:** 3333 Wilshire Boulevard, #1000 Los Angeles, CA 90010

Any changes in Plan Administrator, Plan Sponsor, or name of the Plan shall not affect Alternate Payee's rights as stipulated under this Order.

II. DIVISION OF DEFINED CONTRIBUTION PLAN BENEFITS:

1. Order Addressing Marital Property Rights Under State Domestic Relations Law: This Order is entered pursuant to the authority granted in the applicable domestic relations laws of {enter applicable state}, and relates to the provision of marital property rights as a result of the Judgment of Dissolution of Marriage between the Participant and the Alternate Payee.

2. Effect of this Order as a Qualified Domestic Relations Order (QDRO); Continued Jurisdiction of the Court. 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 County of Los Angeles Deferred Compensation and Thrift Plan, hereinafter referred to as the "Plan." The portion of the benefits awarded constitutes part of the community property (or marital estate) of Participant and Alternate Payee attributable to participation in the Plan during the period of Participant's marriage to Alternate Payee. It is intended that this Order shall be a Qualified Domestic Relations Order (hereinafter referred to as a "QDRO") as that term is used in Section 414(p) of the Internal Revenue Code of 1986 (the "Code"), as amended. This Order shall be administered and interpreted in conformity with Code Section 414(p). The Court shall reserve jurisdiction to modify this Order for the purpose of meeting or monitoring its qualification as a QDRO under the Code and its satisfaction of requirements under applicable state law (and any revisions, alterations, or amendments to either made by statute, regulation, or case law) until such time as all obligations of the Plan to the Alternate Payee under this Order have been fully paid and discharged. The Court's reservation of jurisdiction shall be liberally construed to effect the provisions of this Order and to resolve any disputes that may arise among the parties and the Plan Administrator of the Plan concerning benefit payments or any other aspect of this Order. If any portion of this Order is rendered invalid, illegal, unconstitutional, or otherwise unenforceable, the Court reserves jurisdiction to make an appropriate adjustment to effectuate the intent of the parties.

3. Amount of Alternate Payee's Benefit: This Order assigns to the Alternate Payee as his/her sole and separate property the following amount to be segregated and held in a separate account established for the Alternate Payee: **[choose one of the following]**

► \$_____ (dollars and cents) or, if less, 100% of the Participant's account balance (not including any outstanding loan balance) on the date of division. This fixed amount **is not** subject to any earnings or losses prior to the date of division. The date of division is the date the Alternate Payee's interest is posted to a separate account established for the Alternate Payee, and shall be as soon as administratively feasible following the date this Order is approved as a QDRO by the Plan Administrator, signed by all parties and the Court, and delivered to the Plan Administrator. Thereafter, Alternate Payee's account(s), if applicable, shall be subject to accruals, losses, investment options, and distribution as set forth in the Plan and this Order.

OR

► \$_____ (dollars and cents) or, if less, 100% of the Participant's account balance (not including any outstanding loan balance) on the date of division. This amount **is** subject to earnings and losses from **[specify date]**{_____} to the date of division. The date of division is the date the Alternate Payee's interest is posted to a separate account established for the Alternate Payee, and shall be as soon as administratively feasible following the date this Order is approved as a QDRO by the Plan Administrator, signed by all parties and the Court, and delivered to the Plan Administrator. Thereafter, Alternate Payee's account(s), if applicable, shall be subject to accruals, losses, investment options, and distribution as set forth in the Plan and this Order.

OR

► _____% (enter percent) of the Participant's total account balance (not including any outstanding loan balance) accumulated under the Plan as of **[specify date]** {_____} or the closest valuation date thereto under the terms of the Plan. The amount awarded to the Alternate Payee **is not** subject to earnings and losses from the above referenced date to the date of division. The date of division is the date the Alternate Payee's interest is posted to a separate account established for the Alternate Payee, and shall be as soon as administratively feasible following the date this Order is approved as a QDRO by the Plan Administrator, signed by all parties and the Court, and delivered to the Plan Administrator. Thereafter, Alternate Payee's account(s), if applicable, shall be subject to accruals, losses, investment options, and distribution as set forth in the Plan and this Order. **OR**

► _____% (enter percent) of the Participant's total account balance (not including any outstanding loan balance) accumulated under the Plan as of **[specify date]** {_____} or the closest valuation date thereto under the terms of the Plan. The amount awarded to the Alternate Payee **is** subject to earnings and losses from the above referenced date to the date of division. The date of division is the date the Alternate Payee's interest is posted to a separate account established for the Alternate Payee, and shall be as soon as administratively feasible following the date this Order is approved as a QDRO by the Plan Administrator, signed by all parties and the Court, and delivered to the Plan Administrator. Thereafter, Alternate Payee's account(s), if applicable, shall be subject to accruals, losses, investment options, and distribution as set forth in the Plan and this Order.

Unless the Alternate Payee elects an immediate distribution that is permitted by the Plan at the time this Order is submitted to, and approved by, the Plan Administrator, the amount assigned

to the Alternate Payee shall be segregated and separately maintained in a nonforfeitable account established on behalf of the Alternate Payee and such account shall continue to be maintained for the benefit of the Alternate Payee in accordance with the terms and restrictions of this Order and the Plan until distributed. The Alternate Payee's portion of the benefits will initially be established in the same investment(s) fund mix percentages as the Participant's account. Alternate Payee shall thereafter be entitled to self-direct the investments in Alternate Payee's account subject to the terms and restrictions of the Plan and the investment options available to participants in the Plan.

Any amounts not assigned to the Alternate Payee are confirmed to Participant as Participant's sole and separate property, subject to the terms and restrictions of the Plan. Any subsequent contributions made by or on behalf of Participant shall be credited to Participant's sole account.

4. Outstanding Participant Loans: The Alternate Payee's interest shall be transferred proportionately from all non-loan investment sources in the Participant's account on the date of division. The obligation to repay any Participant Plan loan(s) from and after the date of this Order remains solely with the Participant.

5. Commencement Date and Form of Payment to the Alternate Payee: Following the date this Order is accepted as a QDRO by the Plan Administrator, the amount of Alternate Payee's benefit (as defined in Article II, Paragraph 4) shall be paid to the Alternate Payee as soon as administratively feasible upon the election of the Alternate Payee. Benefits will be payable to the Alternate Payee in any form or permissible option available under the terms of the Plan that the Alternate Payee elects; provided, however, that such distribution must satisfy the required minimum distribution rules under Code section 401(a)(9), and provided further that, if the value of the Alternate Payee's Account balance is \$1,000 or less, the Alternate Payee's benefit shall be paid automatically, in a single lump sum, as soon as administratively feasible. In the case of an automatic distribution, the Plan Administrator shall initiate distribution; otherwise, the Alternate Payee shall initiate distribution in accordance with the administrative procedures that have been established by the Plan Administrator. The Alternate Payee will be responsible for paying any applicable withdrawal charges

imposed under any investment account(s) with respect to his or her share under the Plan.

6. Alternate Payee's Rights and Privileges: On and after the date that this Order is accepted to be a QDRO, but before the Alternate Payee receives a total distribution under the Plan, the Alternate Payee shall be entitled to all of the rights and election privileges that are afforded to Plan participants, including, but not limited to, the rules regarding the right to designate a beneficiary for death benefit purposes and the right to direct Plan investments, only to the extent permitted under the provisions of the Plan.

7. Death of Alternate Payee: In the event the Alternate Payee dies before his or her benefit has been distributed or completely distributed, the Alternate Payee's remaining Account balance shall be paid in a single lump sum to the beneficiary(ies) designated by the Alternate Payee. If the Alternate Payee dies without a valid beneficiary designation, his or her Account balance shall be paid in a single lump sum to his or her estate or heirs at law as determined under the applicable provisions of the Plan.

8. Death of Participant: Should the Participant predecease the Alternate Payee, Participant's death shall in no way affect the Alternate Payee's right to the portion of the benefits as stipulated herein and payment of Alternate Payee's share shall nonetheless be made under the terms of this Order and in accordance with Plan provisions.

III. MISCELLANEOUS

1. Savings Clause: Nothing contained in this Order shall be construed to require the Plan, nor its Administrator:

- a. to provide the Alternate Payee any type or form of benefits or any option not otherwise available to the Participant under the Plan;
- b. to provide increased benefits (determined on the basis of actuarial value);
- c. to pay any benefits to the Alternate Payee which are required to be paid to another Alternate Payee under another order entered before this Order;

2. Limitation on Application of this Order: No provision in this Order shall be construed to require the Plan, the Administrator, or any trustee or other fiduciary with respect to the Plan to take any action which is inconsistent with any provision of the Plan as now in effect or hereafter amended, or make any payment or take any action which is inconsistent with any federal, state law, rule, regulation, or applicable judicial decision.

3. 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.

4. Continued Qualified Status of Order: It is the intention of the parties that this QDRO continue to qualify as a QDRO, as it may be amended from time to time, and that the Plan Administrator shall reserve the right to reconfirm the qualified status of the Order at the time benefits become payable hereunder. In the event the Code is amended or the law regarding QDROs is otherwise changed or modified, or if it is subsequently determined by the Plan Administrator, a court of competent jurisdiction, or otherwise that the provisions of this Order fail to meet the requirements of a QDRO, then the Participant and the Alternate Payee shall cooperate and do all things reasonably necessary to obtain an amended Order meeting all the requirements of a QDRO. The Participant and the Alternate Payee shall be responsible for any of the costs and/or expenses associated with any such amendment.

5. Tax Treatment of Distributions Made Under This Order: For purposes of Code section 457(a), or any successor Code section, 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 any income taxes due thereon. The Plan shall provide to Participant and Alternate Payee in accordance with its customary procedures such information as is normally provided to Participants in the Plan with respect to the taxability of distributions from the Plan. Any payments to the Alternate Payee made by the Plan shall be subject to withholding of Federal and State tax, including any employment taxes that may be owed with respect to the Participant.

6. Notice. All notices and other communications shall be mailed to the parties by regular U.S. mail to the addresses set forth in Article I above. Any of such parties may designate another address for the purpose of receiving notices and communications pursuant to this Order by giving written notice thereof to the other parties at the addresses then currently in effect.

7. Mistaken Recipient. Neither the Participant nor the Alternate Payee shall accept any benefits from the Plan which are the property of the other. In the event that, following receipt of a signed, certified copy of this Order, the Plan mistakenly pays to one party ("Mistaken Recipient") benefits that are assigned hereunder to the other party ("Intended Recipient"), the Mistaken Recipient shall immediately return the mistaken payment (plus interest thereon at prime plus 2 percent from the date of distribution until the date of repayment) to the Plan Administrator and notify the Intended Recipient. If the Mistaken Recipient fails to return a mistaken payment to the Plan as agreed to herein, the Intended Recipient's sole recourse shall be against the Mistaken Recipient, and not against the Plan.

8. Effect of Plan Termination: In the event of Plan termination (through voluntary or involuntary action of the employer) causes total benefits provided to or on behalf of the Alternate Payee to be reduced, any benefit thereafter payable

to Alternate Payee shall be reduced in the same proportion as the reduction in total benefits.

9. **Counterparts.** This Order may be executed in multiple identical counterparts, each of which shall be deemed an original, but all of which together will constitute one and the same order.

BY THE COURT:

JUDGE

Date

.....

Petitioner Date

.....

Respondent Date