

## MODEL QDRO - PARTICIPANT ALREADY RECEIVING PENSION

(This model is for informational purposes only and may not represent all of the alternatives available in drafting a QDRO. This model is to be used where the Alternate Payee is the spouse or former spouse of the Participant. The parties should consult with their attorneys to ensure that their intentions are accurately reflected in the order they submit for review).

### [Court Caption]

#### QUALIFIED DOMESTIC RELATIONS ORDER

In accordance with the agreement of the parties, this order disposes of all or a portion of the Participant's pension benefit in the Central Pennsylvania Teamsters Defined Benefit Plan (the "Plan").

1. **Participant Information:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Date of Birth: \_\_\_\_\_

\*Social Security No.: \_\_\_\_\_

The Participant is currently receiving a monthly pension from the Plan.

2. **Alternate Payee Information:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Date of Birth: \_\_\_\_\_

\*Social Security No.: \_\_\_\_\_

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\* Social Security numbers do not have to be included in the court order. However, they must be provided to the Fund Office in writing.

3. **Date of Marriage and Separation/Divorce:** The Participant and the Alternate Payee were married on \_\_\_\_\_, and were separated/divorced on \_\_\_\_\_.
4. **Assignment of Benefit to Alternate Payee:** The Alternate Payee is hereby assigned a portion of the monthly pension benefit that the Participant is currently receiving under the Plan. The Fund is to make payment of the Alternate Payee's benefit directly to the Alternate Payee.
5. **Formula for Determining Alternate Payee's Benefit:** Check one of the following options and complete the applicable blank, or select an alternative method that the Plan Administrator can calculate based on information that it possesses. All benefits under the Plan must be paid as a monthly benefit.

The Alternate Payee shall be entitled to \$\_\_\_\_\_ per month.

or

The Alternate Payee shall be entitled to \_\_\_\_\_ percent of the Participant's monthly benefit.

or

The Alternate Payee shall be entitled to \_\_\_\_\_ percent of the Participant's monthly benefit that accrued from the date of the marriage to the date of the divorce/separation.

If the Participant has elected the "Combined Minimum Monthly Benefit" or the "Rule of 82 to 85" Benefit, it is assumed that the Alternate Payee is entitled to the subsidized portion of the benefit (if any), but not entitled to the portion of the benefit, if any, that is attributable to amounts the Participant transferred from the Central Pennsylvania Teamsters Retirement Income Plan 1987 or the Retirement Income Plan 2000. If this is not the intention of the Parties, the Order must specifically provide otherwise.

6. **Commencement of Payments to the Alternate Payee:** The Alternate Payee shall begin to receive a portion of the Participant's benefit effective with the first payment after the Fund has qualified the Order.

7. **Death of the Alternate Payee:** If the Alternate Payee predeceases the Participant, the portion of the benefit assigned to the Alternate Payee by this order will revert to the Participant.
8. **Death of the Participant:** If the Participant predeceases the Alternate Payee, the Alternate Payee's benefits shall cease. If the Participant is receiving his benefits in the form of a qualified joint and survivor annuity and the Alternate Payee was the spouse on the date the Participant retired, the Alternate Payee is automatically entitled to receive a survivor annuity on the Participant's death.
9. **Construction:** This order is not intended, and shall not be construed in such a manner as, to require the Plan Administrator:
  - (a) to provide any 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 under another order which previously was deemed to be a Qualified Domestic Relations Order.
10. **Federal Tax Reporting:** For federal income tax purposes, the Alternate Payee and not the Participant shall be treated as the distributee of all benefits made by the Plan to the Alternate Payee pursuant to this order. The Fund will issue a Form 1099-R to the Alternate Payee with respect to each calendar year in which the Alternate Payee receives benefits and will report such income to the IRS under the Alternate Payee's name and Social Security Number.
11. **Continued Jurisdiction:** The Court shall retain jurisdiction over this matter to amend the order if necessary to establish or maintain its qualification as a Qualified Domestic Relations Order under applicable law.
12. **Qualification:** The Order is intended to constitute a qualified domestic relations order within the meaning of Section 414(p) of the Internal Revenue Code of 1986, as amended, and Section 206(d) of the Employee Retirement Income Security Act of 1974, as amended, and shall be interpreted in a manner consistent with such intention.

So ORDERED, this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_.

\_\_\_\_\_  
Judge

\_\_\_\_\_  
Plan Participant

\_\_\_\_\_  
Attorney for Participant/Address

\_\_\_\_\_  
Alternate Payee

\_\_\_\_\_  
Attorney for Alternate Payee/Address