SAMPLE QDRO FOR THE AUTOMOTIVE MACHINISTS PENSION PLAN

DIVORCE AFTER RETIREMENT

The following sample QDRO has been developed for the Automotive Machinists Pension Plan. It is intended to provide sample language to assist parties in preparing a "split-payment" QDRO for this plan. This approach is commonly used after a participant retires. It divides each monthly pension payment between a participant and his or her former spouse.

The document is a sample only. It does not:

- 1. Contain all of the provisions that may be included in a QDRO; or
- 2. Address all of the issues that may arise in the course of preparing a QDRO.

In short, the use of the sample QDRO is not a substitute for competent legal counsel who is familiar with defined benefit pension plans. This sample order does not constitute legal advice regarding the terms of any QDRO and should not be relied upon as such.

Whether or not you use the sample language, you should submit a draft of your QDRO for review before submitting the order to the court. The draft order should be sent to the Trust Office. A sample transmittal letter is provided.

ADVANCE REVIEW OF A DRAFT QDRO WILL SAVE TIME AND MONEY FOR ALL PARTIES.

[SAMPLE TRANSMITTAL LETTER]

[Date]

Board of Trustees Automotive Machinists Pension Plan P.O. Box 34203 Seattle, WA 98124

Re: QDRO – [Participant] and [Alternate Payee]

Dear Plan Administrator:

Enclosed is a [draft] [court approved] Qualified Domestic Relations Order ("Order") impacting the benefits of [Participant] under the Automotive Machinists Pension Plan.

As noted in the Order, the social security number and date of birth of the Participant and Alternate Payee will be provided separately. They are as follows:

	Participant
Participant:	[Participant's Name]
Social Security Number:	[Participant's SSN]
Date of Birth:	[Participant's Birth Date]

Alternate Payee

Alternate Payee: Social Security Number: Date of Birth: [Alternate Payee's Name] [Alternate Payee's SSN] [Alternate Payee's Birth Date]

If further information is needed in connection with this QDRO, please contact [name] at [number].

Sincerely,

[name] Counsel for [Participant] [Alternate Payee]

cc: [name], Counsel for [Participant] [Alternate Payee]

1		[]	Sample Split-Payment QDRO for Retirees—]		
2					
3					
4					
5					
6 7	IN THE SUPERIOR COURT OF THE STATE OF <u>[STATE]</u> IN AND FOR THE COUNTY OF <u>[COUNTY]</u>				
8	IN RE THE N	ARRIAGE OF:			
o 9	[PETITION]	ER'S NAMEJ,	NO		
10	v.	Petitioner,	QUALIFIED DOMESTIC RELATIONS ORDER – Automotive Machinists Pension Plan		
11		ENT'S NAME],			
12					
13 14	Respondent. WHEREAS, the Court has jurisdiction over all parties and over the subject matter in this dissolution action; and				
15 16	WHEREAS, the parties to this Order and Court intend this Order to be a Qualified Domestic Relations Order (hereinafter referred to as "Order" or "QDRO") as that term is used in the Retirement Equity Act of 1984, as amended, and interpreted in accordance with that Act; and				
17	WHEREAS, the parties have stipulated that the Court shall enter this Order as an Addendum to the Decree of Dissolution of Marriage filed herein on <i>[date filed with court]</i> .				
18	IT IS HEREBY ORDERED by the Court as follows:				
19	1.	<u>Definitions</u> . The following are	the definitions used in this Order:		
20 21	1.1	-	Participant's Name] Address]		
22	The Participant's social security number and date of birth will be provided separately to the Plan Administrator.		ty number and date of birth will be provided		
23	QUALIFIED I ORDER – 1	DOMESTIC RELATIONS			

1		"Alternate Payee":	[Alternate Payee's Name]		
2		Relationship to Participant:	[Relationship to Participant] (e.g. former spouse)		
3		Address:	[Address]		
4	The Alternate Payee's social security number and date of birth will be				
5	provided separately to the Plan Administrator.				
6	1.3 '	'Plan":	Automotive Machinists Pension Plan		
7		'Plan Administrator'': Address:	Board of Trustees Automotive Machinists Pension Plan		
8		iduless.	P.O. Box 12068 Seattle, WA 98102		
9	2. <u>Division of Marital Property</u> . This Order is entered pursuant to <i>[describe applicable state domestic relations law]</i> . This Order hereby creates and recognizes the existence of the Alternate Payee's rights to receive a portion of the Participant's benefits under the Plan.				
10					
11	3.]	Participant's Retirement. on benefit from the Plan.	Participant is now retired and is receiving a		
12					
13	4. <u>Payments to Alternate Payee</u> .				
	4	4.1 <u>Alternate Payee to S</u>	Split Payments during Participant's Lifetime		
14					
14 15	relations order,	the approval of this order b the Alternate Payee is away	y of the month after this order is presented to the by the Plan Administrator as a qualified domestic rded [what percent or dollar amount] of each of e payments from the Plan.		
	relations order,	the approval of this order b the Alternate Payee is away s monthly retirement incom	by the Plan Administrator as a qualified domestic rded [what percent or dollar amount] of each of		
15	relations order,	the approval of this order b the Alternate Payee is away s monthly retirement incom (a) <i>Post-Retirement</i>	by the Plan Administrator as a qualified domestic rded [<u>what percent or dollar amount</u>] of each of e payments from the Plan. Ent Benefit Improvements		
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First to pay the amount awarded to the Alternate 1 (i) Payee under this Section 4.1; then 2 (ii) any remaining retirement income payment shall be payable to the Participant. 3 If the amount payable as a result of the suspension of retirement income payments is not sufficient to pay the entire amount awarded to the 4 Alternate Payee, then the Alternate Payee shall be entitled to the entire remaining retirement income payment, after the application of the Plan's suspension of benefit 5 provisions. 6 4.2 **Death Benefit Provisions** 7 Single Life Annuity (a) If the Participant is receiving a single life annuity, then all benefit 8 payments shall cease upon the Participant's death. 9 (b) Single Life Annuity, With Minimum Number of Payments Guaranteed 10 If the Participant elected to receive a single-life annuity, with a minimum number of payments guaranteed, the Alternate Payee shall continue to be 11 entitled to receive the benefits awarded under Section 4.1 of this order, until the earlier of: (1) the death of the Alternate Payee, or (2) the minimum number of guaranteed payments 12 have been made by the Plan. 13 Joint and Survivor Annuity (c) 14 If the Alternate Payee was a joint annuitant under a joint-andsurvivor annuity, the Alternate Payee shall continue to be the joint-annuitant for such benefit. Accordingly, upon the death of the Participant, the Alternate Pavee shall be 15 entitled to receive survivor benefits, as provided under the terms of the Plan. 16 (d) Death of Alternate Payee 17 If the Alternate Payee predeceases the Participant, the amount awarded to the Alternate Payee will lapse and revert to the Participant. 18 To the extent that Plan terms provide for an increased monthly retirement income payment following the death of a joint annuitant (i.e. a "pop-up" 19 feature), the Participant shall be entitled to this increased payment. 20Limitations on Order. Nothing contained in this Order shall be construed 5. to require the Plan: 21 5.1 To provide for any type or form of benefits, or any option, not otherwise provided under the Plan at the time benefits commence to the Alternate Payee; 22 23 QUALIFIED DOMESTIC RELATIONS ORDER – 3

1 2	5.2 To provide increased benefits (determined on the basis of actuarial value) not available to the Participant;			
3	5.3 To provide benefits to the Alternate Payee which are required to be paid to another Alternate Payee under another order previously determined to be a QDRO			
4	and			
5	5.4 To provide the payment to the Alternate Payee of benefits forfeited by the Participant.			
6 7 8	6. <u>Action to Be Taken</u> . The Plan Administrator shall be provided with a copy of the Order by the Alternate Payee or Participant. Pending determination of a proposed order's status as a QDRO, the Plan Administrator shall separately account within the Plan for the amount ("segregated amounts") which would have been payable to the Alternate Payee (if this Order is established to be a QDRO) during the determination period, as defined in Internal Revenue Code Section 414(p)(7). No segregation is necessary if			
9	benefits are not payable during the determination period.			
10	7. <u>Continuing Jurisdiction</u> . The Court retains jurisdiction over this matter to amend this order to establish or maintain its status as a QDRO under the Retirement Equity Act of 1984, as amended.			
11	DONE IN OPEN COURT this day of [month], [year].			
12				
13	JUDGE/COURT COMMISSIONER Presented by:			
14	[NAME OF ATTORNEY'S OFFICE]			
15				
16	By			
17	[NAME OF ATTORNEY] Bar No. [00000] Attorney for Respondent			
18	Copy Received, Approved for Entry,			
19	Notice of Presentment Waived:			
20	[NAME OF ATTORNEY'S OFFICE]			
21	By			
22	[NAME OF ATTORNEY] Bar No. [00000]			
23	Attorney for Petitioner			
23				
	QUALIFIED DOMESTIC RELATIONS ORDER – 4			