INTERNATIONAL PAINTERS AND ALLIED TRADES INDUSTRY PENSION PLAN MODEL QUALIFIED DOMESTIC RELATIONS ORDER FOR A PARTICIPANT IN PAY STATUS

[INSERT APPROPRIATE STATE COURT CAPTION AND NAME OF ACTION]

QUALIFIED DOMESTIC RELATIONS ORDER

1. This order is intended to be a qualified domestic relations order under section 206(d)(3) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. §1056(d)(3), and section 414(p) of the Internal Revenue Code of 1986, as amended ("Code"), and is issued by this Court pursuant to **[insert state domestic relations law reference authorizing state court to enter order.]**

2. This Order relates to the International Painters and Allied Trades Industry Pension Plan (the "Plan").

3. The Participant's name, last known mailing address, social security number and date of birth is: **[insert applicable information].** *[Address, date of birth and social security number may be provided in a separate attachment.]*

4. The Alternate Payee's name, last known mailing address, social security number and date of birth is: **[insert applicable information].** *[Address, date of birth and social security number may be provided in a separate attachment.]*

5. The Alternate Payee has the following relationship to the Participant: **[insert nature of relationship].**

6. Alternate Payee is hereby awarded a portion of Participant's accrued benefit under the Plan, calculated as follows **[choose (a) or (b):]**

a)____[insert percentage figure or insert a dollar amount not to exceed Participant's monthly pension amount] of each monthly benefit payment made by the Plan to the Participant **[or]**

b) ____one-half of the "Marital Period Benefit," which amount will be deducted from each of the monthly benefit payments made by the Plan to the Participant. For this purpose, the Marital Period Benefit is defined as: The total monthly benefit accrued by the Participant during the "Marital Period" of ___________________ (date of marriage) to ____________________ (date of divorce).

7. Payments to the Alternate Payee under this Order will begin as soon as administratively practicable after the Plan's receipt of a court-certified copy of the Order. The Alternate Payee will receive his/her benefit as a share of each payment to which the Participant is entitled to for the Participant's lifetime effective with the first payment after the Plan receives a court-certified copy of this Order.

8. If the Alternate Payee predeceases the Participant *before* benefits begin, this assignment will revert to the Participant and no benefit shall be payable under this Order. If the Alternate Payee predeceases the Participant *after* benefits begin, the Participant's benefits will be increased by the amount of the benefits previously being paid to the Alternate Payee.

9. If the Participant predeceases the Alternate Payee, the benefit assigned to the Alternate Payee under paragraph 6 will cease and no further benefits will be payable under this Order, unless:

(a) the Participant was receiving his or her benefit in the form of a joint and survivor annuity with the Alternate Payee as the joint annuitant, in which case the Alternate Payee will receive the entire survivor annuity, or

(b) the Participant was receiving his or her benefit in the form of a single life annuity with guaranteed payments, in which case the Alternate Payee will receive a portion of any remaining guaranteed payments in the same ratio as the benefit assigned under paragraph 6 bears to the Participant's total monthly benefit, and the remaining guaranteed payments will be paid to the Participant's designated beneficiary on file with the Fund at the time of the Participant's death.

10. Any actuarial calculations necessary to comply with this order will be made in accordance with the actuarial assumptions established from time to time by the Plan. If the Plan adjusts the Participant's benefit after it approves this Order, any reduction or increase will be applied by adjusting pro rata the Participant's and the Alternate Payee's benefits.

11. Nothing in this Order may require the Plan to: (i) provide any type or form of benefit or option not provided under the Plan, (ii) 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 determined to be a Qualified Domestic Relations Order.

12. Payment of benefits to the Alternate Payee will be governed by the terms of the Plan, which will control in the event of any inconsistency between this Order and the Plan.

13. The Court retains jurisdiction over this Order to establish or maintain its status as a Qualified Domestic Relations Order.

Date: ______________________________ ____

JUDGE