

April 2023

**INTERNATIONAL PAINTERS AND ALLIED TRADES INDUSTRY PENSION PLAN  
MODEL SHARED INTEREST QUALIFIED DOMESTIC RELATIONS ORDER  
FOR A PARTICIPANT NOT 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. The Plan will start payments to the Alternate Payee at the time that Participant elects to start his/her pension benefits. The Plan may require that Alternate Payee provide the Plan with information required to assure proper payment and tax reporting before making payment to Alternate Payee. 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.

8. If the Alternate Payee predeceases the Participant, no benefit will be payable under this Order and the benefit assigned to the Alternate Payee will revert to the Participant.

9. If the Participant predeceases the Alternate Payee before the Participant commences benefits, the Plan [will/will not] treat the Alternate Payee as the Participant's surviving spouse for purposes of the portion of the pre-retirement survivor benefit resulting from the Participant's accrued benefit, in the same ratio as the benefit assigned under paragraph 6 bears to the Participant's total benefit.

10. The Plan [will/will not] treat the Alternate Payee as the Participant's spouse for purposes of the Participant's qualified joint and survivor annuity. If the word "will" is selected in the preceding sentence, the Participant will be required to select to receive his or her benefit in the form of a 50% joint and survivor annuity and the survivor annuity payable to the Alternate

**Commented [EZ1]:** For discussion

We are not sure the Plan can pay out the marital portion under a 50% J&S using the AP's birth date and pay out the rest of the benefit under a different form (e.g., a straight life annuity or 50% J&S using the new spouse's birth date).

Even if it's administratively possible, we don't think the Plan would want to allow this.

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Payee will be based on the total monthly benefit accrued by the Participant during the “Marital Period” of \_\_\_\_\_ (date of marriage) to \_\_\_\_\_ (date of divorce) or, if the Participant has no surviving spouse, the Participant’s entire accrued benefit..

11. 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.

12. 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.

13. 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.

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

Date: \_\_\_\_\_

\_\_\_\_\_  
JUDGE