

Post-Retirement DRO - SAMPLE

Attorney Name
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ATTORNEY FOR _____

IN THE SUPERIOR COURT OF THE STATE OF CALIFORNIA
IN AND FOR THE COUNTY OF TULARE

In RE The Marriage of

Petitioner

And

Respondent:

Case No.: XXXXXXXXXXXXXXXX

DOMESTIC RELATIONS ORDER

The Court makes the following findings and Orders:

1. **Procedural History:** Petitioner and Respondent were married on _____ and separated on _____. A Judgment of Dissolution of Marriage (herein "Judgment") was filed in this action on _____. This Court has personal jurisdiction over both Petitioner and Respondent, this Dissolution action and the subject matter of this Order. The agent for service of process on behalf of the TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION (herein "Retirement Plan") signed the Notice and Acknowledgment of Receipt of the Summons and Pleading on Joinder-Employee Pension Benefit Plan on _____.
2. **Domestic Relations Order:** This order is made pursuant to § 2610 of the Family Code and § 31685 et seq. of the Government Code. Petitioner, Respondent, and this Court intend that this Order shall be a Domestic Relations Order (herein "Order") as that term is used in the Retirement Equity Act of 1984 (herein the "Act") and shall be in accordance with the provision of the amended Internal Revenue Code of 1986 (herein "Code").
3. **Definition of Terms:** As used in this Order, the following terms shall apply:

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- a. "Participant" refers to _____, whose last known address, date of birth, and Social Security number are included in a separate document to be attached to the copy of this order served on the Retirement Plan.
- b. "Alternate Payee" refers to _____, whose last known address, date of birth, and Social Security number are included in a separate document to be attached to the copy of this order served on the Retirement Plan.
- c. "Retirement Plan" refers to the TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION, whose address is as follows:

**TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
136 NORTH AKERS STREET
VISALIA CA 93291**

4. **Address Changes:** Any of the above parties may designate another address for the purpose of receiving notices and communications pursuant to this Order by giving written notice thereof by first class mail, postage prepaid, at the address then currently in effect.
5. **Participant's Interest in the Retirement Plan:** Participant has both a separate property and a community Property interest as a participant in the Retirement Plan. The Participant is in retirement status receiving a monthly pension.
6. **Alternate Payee's Entitlement to a Portion of Participant's Benefits:** _____, as the Alternate Payee, shall be entitled to payment by separate check.
7. **Amount of Each Benefit Payment Payable to Alternate Payee:** The portion of each payment which shall be payable to the Alternate Payee shall be _____ percent of the monthly retirement benefit payable to the Participant. The Participant shall retain _____ percent of the monthly retirement benefit.
8. **Effect of the Participant's Death:** Payment to the Alternate Payee under this Order will cease as of the date of death of the Participant.

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9. **Effect of Alternate Payee's Death:** If the Alternate Payee dies first, his/her share of the benefit will continue to be paid to his/her beneficiary or estate until the Participant's date of death.
10. **Retention of Jurisdiction by the Court:** This Court specifically retains jurisdiction to amend this Order for the purpose of establishing and/or maintaining its qualifications as a Domestic Relations Order under the Act. However, no interpretation of this Order or any such amendment shall require the Retirement Plan to provide any type of form of benefit, or any option, not otherwise provided under the Retirement Plan (determined on the basis of actuarial value). Further, no interpretation of this Order or any amendment shall require payment of benefits which must already be paid to Alternate Payee pursuant to another order previously determined to be a Domestic Relations Order. No such amendment, or the right of this court to so amend, shall invalidate this Order as "unqualified" under the Act. This Court further retains jurisdiction to supervise the payment of benefits to accomplish the purpose of this Order.
11. **Intended Tax Treatment of Distribution or Payment:** All tax consequences, if any, that may be associated with any payment or distribution made directly to the Alternate Payee pursuant to this Order shall be the responsibility of the Alternate Payee. Also, any payment or distribution made directly to the Alternate Payee shall not be taxable to nor a deduction for the Participant when computing his/her taxable income.
12. **Service of Order on TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION:** A true copy of this Order, with the personally identifiable information described above attached as a separate document, shall be served upon the TULARE COUNTY EMPLOYEES' RETIREMENT ASSOCIATION forthwith. Said Order shall take effect immediately and remain in effect until further Order of a Court of competent jurisdiction.

DATED: _____

JUDGE OF THE SUPERIOR COURT

Attach personally identifiable information to this order before serving on Retirement Plan.