

**WISCONSIN NECA-IBEW RETIREMENT PLAN
MODEL QUALIFIED DOMESTIC RELATIONS ORDER (Child Support Order)**

Separate Interest Approach

[Insert Court Name]

In Re Marriage of:

Petitioner,

and

QUALIFIED DOMESTIC RELATIONS ORDER
(Child Support Order)

Case No. _____:

Respondent.

This Court heard this matter on *[date]* _____. The Court took evidence and filed its Findings of Fact, Conclusions of Law and Judgment. This Order assigns the Alternate Payee[s] an interest in the *[Petitioner's, Respondent's]* retirement benefit under the plan named below. This Order provides for child support payments.

This Order is made pursuant to the authority of *[statute]* _____, part of the domestic relations law of the State of _____.

The terms and conditions of this Order are as follows:

FACTS

1. The "Participant" means the party who is the participant or former participant in the retirement plan which is the subject of this Order. The Participant is the *[Petitioner, Respondent]*. The Participant's identifying information is as follows:

[Participant's Name

Address

City, State, Zip

[Drafting Note: For security purposes, the parties may provide the following information in a separate document.]

Date of Birth

Social Security Number]

2. The "Alternate Payee[s]" *[is/are] [a/the]* child~~ren~~of the Participant. Identifying information for the Alternate Payee[s] follows: **[Drafting Note: If there is more than one Alternate Payee, this section should list each Alternate Payee.]**

[Alternate Payee's Name

Address

City, State, Zip

[Drafting Note: For security purposes, the parties may provide the following information in a separate document.]

Date of Birth

Social Security Number]

3. The "Custodial Parent" is the Participant's *[spouse, former spouse]*. Payments shall be issued on behalf of the Alternate Payee[s] to the Custodial Parent. The Custodial Parent shall make all necessary and required elections on behalf of the Alternate Payee[s]. Support payment for the benefit of the Alternate Payee[s] shall be made payable to the Custodial Parent named below and forwarded to:

[Custodial Parent's Name

Address

City, State, Zip]

4. This Order applies to the Wisconsin NECA-IBEW Retirement Plan (the "Plan"). This Order also applies to (a) any benefits accrued by the Participant under a predecessor qualified retirement plan that were transferred into this Plan, and (b) any successor to the Plan to which liability for the Participant's benefits is transferred. Any changes in the Administrative Manager, Plan Sponsor or Plan name will not affect the Alternate Payee[s]/[s] rights awarded under this Order.

5. The Administrative Manager's name and address is:

Wisconsin NECA-IBEW Retirement Plan
c/o Wisconsin Electrical Employees Benefit Funds
2730 Dairy Drive, Suite 101
Madison, WI 53718

6. The "Assignment Date" as described below for purposes of assigning benefits pursuant to this Order is *[insert date]* _____.

AWARD OF BENEFITS

The Order assigns the Alternate Payee[s], as separate property, a portion of the assets credited to the Participant's account under the Plan as follows:

1. Amount of Benefit. The Alternate Payee[s] *[is/are]* assigned {**Drafting Note: Choose one of the following options and delete the remaining options.**}

Option 1

_____ % of the Participant's account under the Plan as of the Assignment Date.

Option 2

The lesser of \$ _____ or 100% of the Participant's account under the Plan as of the Assignment Date.

Option 3

[Insert any other formula agreed to by the parties, such as a formula that uses a marital fraction.].

The amount assigned to the Alternate Payee[s] pursuant to this Order will be made on a pro-rata basis from all contribution sources attributable to the Participant's account. To the extent necessary, the Administrative Manager will substitute any Plan asset of comparable fair market value, as practicable, to assign the Plan assets. This allocation will include all investment funds in which the Participant's account is invested as of the date the Administrative Manager segregates the Alternate Payee[s]/[s] benefit. **[Drafting Note: If there is more than one Alternate Payee, this section should name the amount payable for each Alternate Payee.]**

- (a) Valuation of Participant's Plan Account. The Administrative Manager will value the Participant's Plan account as of the Plan's valuation date coincident with or immediately preceding the Assignment Date. The Alternate Payee[s] [is/are] not entitled to any contribution(s) made by, or on behalf of, the Participant or forfeitures which are allocated subsequent to the Assignment Date.
 - (b) Earnings. The Administrative Manager [will/will not] adjust the Alternate Payee[s]/[s] benefit by a proportional share of all earnings (gains or losses) allocated to the Participant's account from the Assignment Date until the date the Administrative Manager segregates the Alternate Payee[s]/[s] benefit into a separate account.
2. Account Segregation. The Administrative Manager will segregate the Alternate Payee[s]/[s] benefit into a separate recordkeeping account as soon as administratively feasible following the Administrative Manager's determination that this Order constitutes a Qualified Domestic Relations Order ("QDRO") and either (a) the parties have waived the applicable 60-day review period, or (b) the review period expires. The Administrative Manager will administer the Alternate Payee[s]/[s] account according to the Plan as a separate and distinct account, including the allocation of earnings. The Participant is divested of all right, title and interest in the Alternate Payee[s]/[s] account. The Participant retains all other value, benefits and interest in the Participant's remaining account.

3. Investment. Once the Administrative Manager segregates the Alternate Payee[s]/[s] benefit into a separate account, the Custodial Parent, on behalf of the Alternate Payee[s], may direct the investment of the account pursuant to the Plan. As a beneficiary of the Plan, however, the Alternate Payee[s] may not receive additional contributions.
4. Timing and Form of Distribution. The Administrative Manager cannot distribute the Alternate Payee's benefit at any time before the Administrative Manager has issued a written determination that this Order constitutes a QDRO and either (a) the parties have waived the applicable 60-day review period, or (b) the review period expires. If the Alternate Payee's benefit is subject to a mandatory cash-out of small accounts under the Internal Revenue Code and the terms of the Plan, the Administrative Manager will initiate a distribution of the Alternate Payee's benefit in a single lump sum as soon as administratively feasible. If the mandatory cash-out provisions of the Plan do not apply to the Alternate Payee's benefit, the Custodial Parent on behalf of the Alternate Payee may elect the timing of the distribution of the Alternate Payee's account according to the terms of the Plan and in any distribution form available under the Plan for alternate payees except for a joint and survivor annuity. The Custodial Parent on behalf of the Alternate Payee, however, must request a distribution no later than the required beginning date specified by the Internal Revenue Code.
5. Beneficiary Designation. The Custodial Parent on behalf of the Alternate Payee[s] may designate a beneficiary for [his/her/their] account[s] by properly completing and filing a beneficiary designation according to the Plan's administrative procedures. If the Custodial Parent on behalf of the Alternate Payee[s] fails to properly designate a beneficiary or if the beneficiary is deceased, the Administrative Manager will distribute the Alternate Payee[s]/[s] remaining account (if any) according to the Plan's terms for participants who do not have a valid beneficiary designation in force at death.

The Participant must designate a beneficiary for [his/her] remaining account by properly completing and filing a beneficiary designation according to the Plan's administrative procedures. The Participant's previous designation of [his/her] (former) spouse is automatically void upon legal termination of the marriage by divorce. The Participant, may, however re-designate [his/her] (former) spouse as [his/her] beneficiary after the date of legal termination of the marriage.

6. Alternate Payee[s]/[s] Death. The Alternate Payee[s]/[s] death will not affect the Participant's remaining account. The Administrative Manager will not restore the Alternate Payee[s]/[s] account to the Participant when the Alternate Payee[s] die[s]. The Participant will not be entitled to any death or survivor benefits when the Alternate Payee[s] die[s], unless the Alternate Payee[s] [has/have] properly designated the Participant as [his/her/their] beneficiary.
7. Participant's Death. The Participant's death will not affect the Alternate Payee[s]/[s] benefit pursuant to this Order. The Alternate Payee[s] will not be entitled to any death or survivor benefits as a result of the Participant's death, unless the Participant has properly designated the Alternate Payee[s] as [his/her] beneficiary.

OTHER TERMS AND CONDITIONS

1. Reimbursement/Inadvertent Payment(s). The Alternate Payee[s] or the Participant under this Order will promptly reimburse the Plan for any benefits wrongfully or mistakenly received from the Plan.
2. Tax Treatment. The Participant shall remain responsible for any tax consequences of the child support distributions.
3. QDRO Fee. The Plan charges a fee equal to the full amount necessary to cover the administration of this Order as a Qualified Domestic Relations Order. 50% of the fee will be deducted from each party's account unless the Alternate Payee[s] [is/are] awarded 100% of the Participant's account balance, in which case the entire fee will be deducted from the Alternate Payee[s]/[s] account.
4. Status of the Order. This Order is intended to constitute a QDRO pursuant to Internal Revenue Code section 414(p) [26 USC § 414(p)] and the Employee Retirement Income Security Act section 206(d) [29 USC § 1056(d)]. This Order will be administered and interpreted in conformity with these statutes, as amended from time to time, and any applicable regulations.
5. Jurisdiction. The Court retains jurisdiction to amend this Order, but only for the purpose of establishing or maintaining its qualification as a QDRO; provided that: (a) no such amendment will require the Plan to provide any type or form of benefit, or any option not otherwise provided under the Plan and (b) no such amendment or the right of the Court to amend will invalidate this Order as "qualified."
6. Plan Termination. In the event of a Plan termination, the Alternate Payee[s] will be entitled to receive [his/her/their] portion of the Participant's benefits according to the Plan's termination provisions for participants and beneficiaries.
7. Notification of Permanent Address. The Participant and the Custodial Parent, on behalf of the Alternate Payee[s], will at all times keep the Administrative Manager informed of their respective permanent addresses.
8. Copy to Administrative Manager. The parties will provide a certified copy of this Order to the Administrative Manager. This Order will take effect immediately and remain in effect until further Order of the Court.

Dated this _____ day of _____, 20____.

BY THE COURT

Drafted by:

Approved as to form by:

Attorney for [Participant] [Alternate Payee[s]]
State Bar ID Number _____
Address _____
City, State, Zip Code _____
Telephone Number _____

Attorney for [Participant] [Alternate Payee[s]]
State Bar ID Number _____
Address _____
City, State, Zip Code _____
Telephone Number _____

The Administrative Manager provides this model form as a guideline only. Its use is not required. While use of the model form will generally result in a QDRO, it will not serve the needs of all individuals nor will it fit all circumstances. It is recommended that the parties submit a draft Order (not signed by the court) for the Administrative Manager's review whether using the model form or a custom-designed form.

This model order reflects the Administrative Procedures for Processing Qualified Domestic Relations Orders adopted and effective as of August 12, 2014.