QUALIFIED DOMESTIC RELATIONS ORDER BENEFITS IN PAY STATUS

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON

	IN AND FOR TH	E COUN	TY OF		
In Re the	Marriage of:))	No		_
and	Petitioner,))))	QUALIFIED ORDER	DOMESTIC	RELATIONS
	Respondent.)			

THIS MATTER, having come on for hearing before the aboveentitled Court on this date, and the Court being fully advised in all the premises and having reviewed the files and records herein, and

WHEREAS, this Court has personal jurisdiction of both parties to this action and jurisdiction of the subject matter of the Order in this dissolution action;

WHEREAS, the parties to this Order and this Court intend that this Order shall be a Qualified Domestic Relations Order ("QDRO") under Section 1.30.690 of the Tacoma Municipal Code;

WHEREAS, this QDRO supersedes all prior QDROs with respect to the interests of the Member and the Alternate Payee in the System;

WHEREAS, this QDRO is entered pursuant to the laws of the State of Washington governing the division of marital property between spouses in divorce actions; NOW, THEREFORE,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED as follows:

1. The following terms used in this Order are defined as						
follows:						
a. "Member" is, whose mailing						
address is, whose date of						
birth is, and whose Social Security number is						
·						
b. "Alternate Payee" is, whose						
mailing address is, whose						
date of birth is, and whose Social Security						
number is						
c. "System" is the TACOMA EMPLOYEES' RETIREMENT						
SYSTEM, which is established pursuant to Chapter 1.30 of the						
Tacoma Municipal Code.						

- d. "Board of Administration" is the Board of Administration of the Tacoma Employees' Retirement System as created pursuant to Section 1.30.470 of the Tacoma Municipal Code.
- 2. The Alternate Payee is the [enter spouse, former spouse, child, or other dependent] of the Member.
- 3. [Here specify a dollar amount or percentage per month to be paid to the Alternate Payee, of the monthly benefit payable to the Member. The following is an example.] There is hereby MEMBER SVCS\QDRO\QDRO\QDRO\RULES & EXPLANATIONS\INPAY Final 02-2010

awarded to the Alternate Payee \$______ per month of the monthly retirement allowance payable to the Member. This benefit shall be payable to the Alternate Payee for the balance of the Member's life and upon the Member's death no further benefit shall be payable to the Alternate Payee if payment to the member would end upon the members' death. The Alternate Payee shall be entitled to the cost of living adjustment provided by Section 1.30.665 of the Tacoma Municipal Code.

[In lieu of the provisions stated above in this Section 3, the parties may specify a dollar amount per month to be paid to the Alternate Payee only for a certain number of months (the number of months shall be determined by the parties). [The dollar amount per month should be based on benefits due the Member which are in pay status. The following is an example:]

There is hereby awarded to the Alternate Payee \$______ per month of the monthly retirement allowance payable to the Member.

This benefit shall be payable to the Alternate Payee for ______ months [to be determined by the parties]. In the event of the death of the Alternate Payee prior to the expiration of the period specified in the previous sentence, the Alternate Payee's benefit will cease.

In the event of the death of the Alternate Payee survived by the Member, or in the event no further payments are due the Alternate Payee for any other reason, the Member's benefits shall be increased by the amount previously paid to the Alternate Payee. The Alternate Payee shall be entitled to the cost of living adjustment provided by Section 1.30.665 of the Tacoma Municipal Code.

- 4. Nothing contained in this Order shall be construed to require the System or Board of Administration:
- a. To provide to the Alternate Payee any type or form of System benefit or any option not otherwise available to the Member under the System;
- b. To provide to the Alternate Payee increased benefits (determined on the basis of actuarial value) not available to the Member;
- c. To pay any benefits to the Alternate Payee that are required to be paid to another alternate payee under another order determined by the Board of Administration to be a QDRO before this Order is determined by the Board of Administration to be a ODRO;
- d. To pay any benefits to the Alternate Payee that are required to be paid to another person under an Order to Withhold and Deliver under RCW 74.20A.080;

- e. To pay any benefit to the Alternate Payee before the earliest date on which a benefit is payable to a Member; or
- f. To continue to make a payment to an Alternate

 Payee if the payment to the Member would end on account of the

 Member's death or reemployment.
- 5. The Alternate Payee shall include all retirement benefits received by [him/her] pursuant to this order in [his/her] gross income for federal income tax purposes, and the Member shall not do so. For the purpose of Section 72 and 402(a)(1) of the Internal Revenue Code, the Alternate Payee and not the Member shall be treated as the distributee of any distribution or payment made to the Alternate Payee by any System pursuant to this Order.
- 6. The Court retains jurisdiction over this matter to amend this Order in order to establish or maintain its qualification as a QDRO under applicable provisions of the Tacoma Municipal Code.
- 7. The Tacoma Employees' Retirement System Board of Administration Rules Governing Qualified Domestic Relations Orders, attached hereto as Exhibit A, is incorporated herein by reference. This Order shall not be construed to require the System or the Board of Administration to take any actions inconsistent with such Rules.

DATED this day	of	, 19				
Presented by:	Judge/Court	Commissioner				
Attorney(s) for Responden						
Ву	-					
WSBA No.	- -					
Approved for Entry: Notice of Presentment Waived:						
Attorney(s) for Petitione	er					
Ву	-					
WSBA No.	- -					