

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 formula for a percentage per month of the accrued benefit payable at the Member's earliest retirement age at which the Member would be*

entitled to an unreduced benefit. The following are examples.]
There is hereby awarded to the Alternate Payee \$_____ [list dollar amount per month] of the monthly retirement allowance payable to the Member. (OR when a percentage is used based on a formula) There is hereby awarded to the Alternate Payee a monthly payment calculated as a fraction where the numerator is equal to the marital portion _____ (enter number of months in which service credit was earned while the marital community was in existence), and the denominator is equal to the number of months of service credit earned by the Member at the time of retirement, times _____% (enter a percentage of the Member's payment typically will be 50%) of the Member's payments.

4. If the Member elects to withdraw [his/her] accumulated contributions pursuant to Section 1.30.550, a portion of the amount withdrawn shall be paid to the Alternate Payee in full settlement of the Alternate Payee's rights against the System. The amount payable to the Alternate Payee shall equal a fraction of the amount to which the Member is entitled, (The following are examples. Example where the amount in 3 is a dollar amount) the numerator of which shall be the amount specified in Paragraph 3 and the denominator of which shall be the monthly retirement allowance due the Member in the normal form before subtracting the amount specified in Paragraph 3. (OR example where the amount in 3 is a formula) the numerator of which is equal to the marital portion _____ (enter number of months in which service credit was earned while the marital community was in existence),

and the denominator is equal to the number of months of service credit earned by the Member at the time of retirement, times _____% (enter a percentage of the Member's payment typically will be 50%) of the Member's payments.

5. Payment to the Alternate Payee shall be made by the System in accordance with the following:

a. Payment shall commence on the same date that payment of the Member's benefits under the System commence (as elected by the Member).

b. Payment shall be made for the life of the Member (regardless of the form selected by the Member), except as modified by Paragraph 6. If the Member qualifies for and elects to commence payment before the age at which he or she is entitled to an unreduced payment, the amount payable to the Alternate Payee will be reduced pro rata utilizing the table in Section 1.30.580 of the Tacoma Municipal Code.

c. The Alternate Payee shall be entitled to the cost of living adjustment provided by Section 1.30.665 of the Tacoma Municipal Code.

6. Death.

a. *[This paragraph deals with the death of the Alternate Payee.]* In the event of the death of the Alternate Payee before or after benefits commence, no further benefits shall be payable under this Order. The Member's benefits shall be increased by the amounts due or to become due the Alternate Payee.

b. *[This paragraph deals with the death of the Member.]* In the event of the death of the Member before benefits commence, the Alternate Payee shall be entitled to receive a lump sum death benefit calculated in the same way as is provided in Paragraph 4 as if the Member withdrew his or her accumulated contributions on the date of his or her death. In the event of the death of the Member subsequent to the date benefits commence, no further benefits shall be payable to the Alternate Payee if payment to the Member would end upon the Members' death.

7. 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 QDRO;

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 the Alternate Payee if the payment to the Member would end on account of the Member's death or reemployment.

8. 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.

9. 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.

10. 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__.

Judge/Court Commissioner

Presented by:

Attorney(s) for Respondent

By _____

WSBA No. _____

Approved for Entry:
Notice of Presentment Waived:

Attorney(s) for Petitioner

By _____

WSBA No. _____