

Name of Attorney
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Attorney for

**SUPERIOR COURT OF CALIFORNIA
COUNTY OF _____**

In re the Marriage of

Petitioner:

Case No.

and

Respondent:

_____/

QUALIFIED DOMESTIC RELATIONS ORDER

The alternate payee will receive benefits from the participant's retirement plan(s) pursuant to the participant's assignment of benefits to the alternate payee, in compliance with Sections 401(a) and 414(p) of the Internal Revenue Code of 1986, as amended, as follows:

1. The participant is (plan participant), who resides at (address). The alternate payee is (spouse of plan participant), who resides at (address). The alternate payee and the participant were married on (dated), and were separated on (date), (years and months) from the date of marriage.

2. The participant assigns to the alternate payee a portion of benefits from the participant's benefits from the following retirement plan(s) in which (plan participant) is a participant and the following retirement plan will pay benefits to the alternate payee as

provided in this order:

Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan
Solano-Napa Counties Electrical Workers Pension Plan

3A. The Solano-Napa Counties Electrical Workers Pension Plan ("Plan 1"), Plan benefits, paid on a monthly basis, are subject to the following formula: the value of the accrued benefit, commencing with the first date of contribution into the plan after the date of marriage and ending with the date of separation, will be the community interest in the accrued retirement benefit, which will then be divided by two to arrive at the dollar amount of the total monthly retirement benefit to be received by the alternate payee.

[Insert formula for determining Alternate Payee's interest in Participant's accrued benefit. For example: "Alternate Payee's Proportionate interest is equal to one half of the Community Portion of Participant's accrued benefit determined as of Alternate Payee's annuity starting date or Participant's annuity starting date, whichever is earlier." Specify whether the Alternate Payee will be entitled to a share of any early retirement subsidies in the event that the Participant retires on an Early Retirement Pension, and whether the Alternate Payee will be entitled to a share of any post-retirement benefit increases awarded to the Participant after his retirement. The Trust cannot provide legal advice to the parties or their representatives regarding the appropriate formula. Before the order will be accepted, legal counsel for the Plan will review the formula to determine whether it is consistent with the requirements for a QDRO and the provisions of the Plan.]

3B. As for the Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan ("Plan 2"), from which benefits are assigned under paragraph 2 above, will pay Plan benefits to the alternate payee under the following formula. Should benefits be paid in a lump sum, the Fund shall determine the account balance of the plan participant at the date of

marriage (the "A" amount), the account balance of the plan participant at the date of separation (the "B" amount), and will allocate 50% of the sum determined by subtracting the "A" amount from the "B" amount. In addition, accrued interest on the account from the date of separation to the date of payout shall be divided between the plan participant and alternate payee on a pro rata basis bearing proportional representation to the accrued balance of the plan participant's share of the proceeds and alternate payee's share of the proceeds at date of separation. Additional interest attributable to the participant's contributions accruing post separation shall be entirely allocated to the participant. If possible, the Fund will establish a separate account for the alternate payee as of the date of separation and accrue interest on the separate account at the rate accrued for all plan participants.

4. The plan will pay benefits to the alternate payee in any form permitted by the plan that is selected by the alternate payee, provided that the form selected by the alternate payee does not require the plan to provide increased benefits, or any benefits to alternate payee which are required to be paid to any alternate payee under another order previously determined to be a Qualified Domestic Relations Order.

[Chose one:]

(The alternate payee's portion hereunder will be paid in the form of a single life annuity based on the life of the alternate payee adjusted actuarially for age and for early retirement as described in the Plan. It will be paid on the life of the alternate payee. The alternate payee will not be entitled to any other benefit based on the life of the participant including death benefits or a pre-retirement survivor annuity.)

(The alternate payee's portion will be paid based on the life of the participant and it will end when the participant dies. Notwithstanding the above, the alternate payee may elect

early retirement subject to actuarial reduction as required under the Plan at the earliest date the participant would have been eligible for early retirement as specified in paragraph 5, herein. Under this election the alternate payee will share, to the extent of her proportional interest in participant's retirement, in any death benefit or pre-retirement survivor annuity should the participant die before receiving sixty (60) months of benefits.)

5. The benefits payable to the alternate payee will commence when the participant begins to receive benefits under the plan unless alternate payee has earlier elected to take payments subject to In re Marriage of Gillmore, (1981) 29 C.3d 418, 629 P.2d 1, Cal. Code of Civil Proc. Sec. 4800.8, or as affected by an earlier order of the Court under its powers of retained and reserved jurisdiction over division of the community interest in the plan. The date of benefits may also be affected by conditions affecting the date that participant begins to receive benefits as more particularly described in this order.

6. This assignment of benefits does not require the designated plan to provide any type of former benefit, or any option, not otherwise provided under the plan. This assignment does not require the plan to provide increased benefits. This assignment does not require the plan to provide benefits to an alternate payee, which are required to be paid to another alternate payee under another order previously determined to be a Division of Retirement Interests.

7. The participant, the alternate payee, and the Court intend this order to be a Qualified Domestic Relations Order as defined in Section 414(p) of the Internal Revenue Code of 1986, as amended, and the Retirement Equity Act of 1984, Pub. L. No. 98-397.

8. This order is issued pursuant to the laws of the State of California which relate to marital property rights, more specifically the division of community interests in

retirement or pension plans and includes the ability of the Court to issue such orders as necessary to affect the division of the community interest in the retirement plan, specifically reserving and retaining jurisdiction to do so, including but not limited to the issuance of an election by the alternate payee to take her share at an earlier date than the participant may commence receiving his benefits under the laws established in the case of In re Marriage of Gillmore, *supra*.

9. The alternate payee shall have the right to elect to receive benefit payments under the plan after the earlier to occur of the first date for payments allowed under the plan or after the participant reaches the earliest retirement under the plan as provided in Internal Revenue Code Section 414(p)(4). To the extent permitted by law, the alternate payee has the right to select the time of receipt of her benefit under the Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan, provided that the time selected does not affect the participant's right to select the time his benefit commences or the amount of his benefit.

10. Each party shall, upon receiving notice of the need for same, perform any act reasonably necessary to carry into effect or verify the carrying into effect of the terms of this order.

11. The alternate payee authorizes the Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan to recover any overpayment made to her because of her failure to notify Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan of a change of circumstances which affects her entitlement. This section shall be binding upon the alternate payee and her heirs and/or estate.

In the event the alternate payee remarries the participant, or marries another

individual, the payments to the alternate payee provided above shall continue to be paid.

Each party shall, upon receiving notice of the need for same, perform any act reasonably necessary to carry into effect or verify the carrying into effect of the terms of this order.

12. Social security numbers, employee numbers, and dates of birth for participant and alternate payee and current addresses for all named parties are here set forth, and these addresses shall continue to be correct for purposes of notification, unless the party to whom notice is to be given has notified the others of a change of address.

Participant

Name:
Address:
Social Security No.:
Date of Birth:

Alternate Payee

Name:
Address:
Social Security No.:
Date of Birth:

Plan Name

Solano-Napa Counties Electrical Workers 401(a) Profit Sharing Plan
Solano-Napa Counties Electrical Workers Pension Plan

Address

Solano-Napa counties Electrical Workers Benefits Funds
P O Box 1306
San Ramon, CA 94583