

1 DEPARTMENT OF CHILD SUPPORT SERVICES (DCSS)
2 COUNTY OF XXXXX
3 NAME OF AGENCY CHIEF OR SUPERVISING ATTORNEY
4 TITLE OF ATTORNEY (I.E. – CHIEF ATTORNEY, ETC)
5 ADDRESS OF AGENCY
6 TELEPHONE #
7 FAX #

8 DCSS Attorney under FC § 17400 & 17406

9 SUPERIOR COURT OF THE STATE OF CALIFORNIA
10 IN AND FOR THE COUNTY OF XXXXXX

11 ,) CASE NO.
12 Petitioner/Plaintiff,)
13 vs.) QUALIFIED DOMESTIC RELATIONS
14) ORDER FOR CHILD SUPPORT
15)
16 Respondent/Defendant.)
17 _____)

18 **QUALIFIED DOMESTIC RELATIONS ORDER**

19
20 IT IS HEREBY ORDERED AS FOLLOWS:

21
22 **1. Effect of This Order as a Qualified Domestic Relations Order:** This Order creates and
23 recognizes the existence of an Alternate Payee's right to receive a portion of the Participant's
24 benefits payable under an employer sponsored defined contribution plan which is qualified under
25 § 401 of the Internal Revenue Code (the "Code") and the Employee Retirement Income Security
26 Act of 1974 ("ERISA"). It is intended to constitute a Qualified Domestic Relations Order
27 ("QDRO") under § 414(p) of the Code and § 206(d)(3) of ERISA.
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2. Participant Information

Name:
Address:

Social Security Number:
Birth Date:

3. Alternate Payee Information:

1.) Name:
Birth date:

Relationship: Child of Participant

All correspondence on behalf of the Alternate Payee should be sent to the Fresno County Department of Child Support Services acting in the capacity of agent at the following address:

Department of Child Support Services
Attn: Name(s) of Child Support Attorney(s) assigned by agency to handle QDROs.
Agency Address

4. Plan Name: The name of the Plan to which this Order applies is the (hereinafter collectively referred to as "Plan"). Any changes in Plan Administrator, Plan Sponsor or name of the Plan shall not affect Alternate Payee's rights as set out in this Order.

5. Pursuant to State Domestic Relations Law: This Order is entered pursuant to the authority granted in the applicable domestic relations laws of the State of California.

1 **6. For Provision of Past-Due Child Support Payments:** This Order relates to the provision
2 of past-due "child support." This Order assigns to the Alternate Payee an amount equal to the
3 lesser of:

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5 (a) \$0.00, or

6 (b) **One Hundred Percent (100%)** of the Participant's total vested account balance under
7 the Plan as of the date of segregation. If Participant has any outstanding loans, the loan
8 amounts will be excluded from the calculation of the Alternate Payee's award.

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10 Each child is awarded an equal share of the total child support arrearage specified in this order.
11 Additionally, the Alternate Payee shall be entitled to any interest and investment earnings or losses
12 attributable to his/her assigned share of the benefits for periods subsequent to the plan segregation
13 date (or the closest valuation date thereto), until the date of total distribution. The Alternate Payee's
14 share of the benefits will be allocated on a "pro-rata" basis among all of the Participant's accounts
15 and investments maintained on his/her behalf under the Plan. In the event of multiple alternate
16 payees, please divide any amount to be distributed by the number of alternate payees and award
17 an equal share of the amount distributed on behalf of each alternate payee.

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19 **7. Commencement Date and Form of Payment to Alternate Payee:** The Alternate Payee
20 shall receive his/her share of the benefits as soon as administratively feasible following the date
21 this Order is approved as a QDRO by the Plan Administrator. Benefits will be payable to the
22 Alternate Payee in the form of a single lump-sum cash payment. By order of this Court, the
23 Alternate Payee elects to receive his/her distribution in the form of a single lump-sum cash
24 payment. This distribution amount is not an eligible rollover distribution and, therefore, the
25 Alternate Payee cannot and will not elect to rollover this distribution amount.

1 **The QDRO distribution check must be made payable to the California State Disbursement**
2 **Unit for the benefit of the Alternate Payee and mailed to the following address:**

3
4 California State Disbursement Unit
5 P.O. Box 989067
6 West Sacramento California 95798-9067

7 *In order to ensure that the Participant is properly credited for his/her child support obligation,*
8 *please be sure the distribution check includes (1) **Participant's name** (2) **Social Security number***
9 *and (3) **CSE Case Number***

10 **8. Tax Treatment of Distributions Made Under this Order:** In accordance with § 402(a)
11 of the Internal Revenue Code of 1986 (26 USC 402) and IRS Publication 575, all payments to or
12 for the benefit of the Alternate Payee under this child support QDRO shall be considered part of
13 the income of Participant and shall be reported by the Plan as income of the Participant, who shall
14 be responsible for payment of all taxes thereon as if the payment had been made directly to the
15 Participant. In accordance with IRC § 3405(b) and IRS Notice 89-25, the Participant hereby elects
16 that the Plan Administrator shall withhold 10% of the QDRO distribution for the benefit of the
17 Participant and shall send the IRS Form 1099 to the Participant to reflect his/her tax obligation
18 accordingly. Any income tax withheld under this item shall not be applied or credited to reduce
19 the amount of the child support arrearages.

20 **9. Death of Alternate Payee(s):** To the extent permitted by the Plan and Code § 414(p), the
21 Alternate Payee may designate a beneficiary to receive payment of the Alternate Payee's remaining
22 interest in the Plan, if any, upon the Alternate Payee's death; provided, however, that once the
23 Alternate Payee's interest has commenced to be paid to the Alternate Payee, the form of benefit
24 elected by the Alternate Payee shall determine whether any amounts are owed upon the Alternate
25 Payee's death. Any such beneficiary designation shall be made without regard to any designation
26 by the Participant of a beneficiary with respect to the Participant's interest in the Plan. If the
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1 Alternate Payee fails to properly designate a beneficiary under the Plan, the Alternate Payee's
2 benefit, to the extent provided above, shall be paid in accordance with Plan provisions as if the
3 Alternate Payee was a Participant under the Plan.
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5 **10. Death of Participant:** Should the Participant predecease the Alternate Payee before the
6 QDRO distribution is made, such Participant's death shall not affect the Alternate Payee's rights to
7 receive his/her assigned portion of the benefits as set forth herein. To that extent, the Alternate
8 Payee shall be treated as the Participant's beneficiary under the Plan to the extent of his/her
9 assigned interest.
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11 **11. Savings Clause:** This Order is not intended, and shall not be construed in such a manner
12 as to require the Plan:
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14 (a) to provide any type or form of benefit option not otherwise provided under the terms of
15 the Plan;

16 (b) to require the Plan to provide increased benefits determined on the basis of actuarial
17 value; or

18 (c) to require the payment of any benefits to the Alternate Payee which are required to be
19 paid to another alternate payee under another order which was previously deemed to be a
20 QDRO.
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22 **12. Inadvertent Payments to Participant:** In the event that the Plan Trustee inadvertently
23 pays to the Participant any benefits that are assigned to the Alternate Payee pursuant to the terms
24 of this Order, the Participant shall immediately return such funds to the Plan Trustee within ten
25 (10) days of receipt.
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27 **13. Continued Jurisdiction:** The Court shall retain jurisdiction with respect to this Order to
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1 the extent required to maintain its qualified status. The Court shall also retain jurisdiction to enter
2 such further orders as are necessary to enforce the assignment of benefits to the Alternate Payee
3 as set forth herein.
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5 **14. Actions by Participant:** The Participant shall not take any actions, affirmative or
6 otherwise, that can circumvent the terms and provisions of this Qualified Domestic Relations
7 Order, or that could diminish or extinguish the rights and entitlements of the Alternate Payee as
8 set forth herein.
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11 SIGNED this _____ day of _____, 20__.

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16 JUDGE PRESIDING
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