JUDICIAL DISTRICT COURT FOR THE PARISH OF \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

STATE OF LOUISIANA

NO: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ DIVISION “\_\_”

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

VERSUS

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

FILED\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DEPUTY CLERK

**DOMESTIC RELATIONS ORDER**

IT IS ORDERED, ADJUDGED AND DECREED that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (Alternate Payee) shall receive payments from and be designated as an Alternate Payee of the Municipal Employees’ Retirement System (“MERS”), as amended from time to time, and any successor or transferred plan thereof, in accordance with the assignment of benefits by \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Member) to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(Alternate Payee), and that this Court has jurisdiction over this action and the parties, and that it is the proper Court to render this Domestic Relations Order:

**1. Member Information:** The Member is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter sometimes referred to as the “Member”), whose Social Security Number is XXX-XX-\_\_\_\_, and whose mailing address is\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

2. **Alternate Payee Information**: The Alternate Payee is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ (hereinafter sometimes referred to as “Alternate Payee”), whose Social Security Number is XXX-XX-\_\_\_\_\_ and whose mailing address is \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

The Alternate Payee shall have the duty to notify the Retirement Department of MERS in writing of any changes in his/her mailing address subsequent to the entry of this Order.

3. **Plan Name**: The name of the Plan to which this order applies is the Municipal Employees’ Retirement System of Louisiana (hereinafter referred to as “Plan”). Further, any successor plan to the Plan or any other plan(s) to which liability for provision of the Member’s benefits described below is incurred shall also be subject to the terms of this Order. Also, any benefits accrued by the Member under a predecessor plan to the Plan or any other defined benefit plan sponsored by the Members’ employer, whereby liability for benefits accrued under such predecessor plan or other defined benefit plan has been transferred to the Plan, shall also be subject to the terms of this Order.

4. **Marital Information**: The Member and Alternate Payee were married on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, and divorced under the laws of the State of Louisiana by a Judgment signed on \_\_\_\_\_\_\_\_\_\_\_\_\_\_. The Louisiana community of acquets and gains between Member and Alternate Payee terminated on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

5. **Assignment of Benefits to Alternate Payee**: As a part of the partition and division of marital property rights, the Member hereby partitions, assigns and transfers to the Alternate Payee, as his or her sole and separate property, a portion of any benefits or funds that may become payable to the Member under the Plan and such other benefits assigned in this Order, and the Plan shall pay such portion to the Alternate Payee as provided for in this order.

6. **Amount of Alternate Payee’s Portion**: The Alternate Payee shall be entitled to receive from the Plan, a portion of the Member’s benefits or funds received or to be received by the Member calculated as follows: the Member’s Retirement Benefit (or return of Member’s Accumulated Contributions, if applicable), multiplied by 50%, multiplied by a fraction where the numerator of which is the number of years of service earned or purchased during the existence of the community of acquets and gains existing between the Member and the Alternate Payee (“Marital Service”), and the denominator is equal to the number of years of service earned by the Member as of the earliest of his date of cessation of benefit accruals, because of retirement, termination, disability, death (“Total Service”). The above formula is algebraically expressed as follows:

Member’s Retirement Benefit **x** 50% **x** Marital Service (\_\_\_ years)

(Or Return of Member Total Service (\_\_\_ years)

Contributions)

7. **Cost of Living Adjustments**: In addition to the above, the Alternate Payee shall receive a proportionate share of any post-retirement cost-of-living adjustments or other economic improvements made to the Member’s benefits on or after the date of his retirement. Such proportionate share shall be calculated in the same manner as the Alternate Payee’s portion of the Member’s retirement benefits is calculated pursuant to Section 6 of this Order.

8. **Commencement Date of Benefit Payments to Alternate Payee:** The Alternate Payee’s benefit shall commence on the date that the Member begins to receive benefits under the Plan or the first possible payroll following receipt of a certified copy of the Domestic Relations Order (DRO). Payments to the Alternate Payee shall not start earlier than the date the Member starts to receive payments. The Plan shall pay the benefit directly to the Alternate Payee at his/her above address, or such other address as the Alternate Payee may advise MERS in writing.

It is recognized by the parties that the Plan does not provide for an early retirement subsidy. If the Plan is amended to provide for an early retirement subsidy, this paragraph shall be applicable. The Alternate Payee shall be entitled to a proportionate share of any employer-provided early retirement subsidy provided to the Member on the date of his/her retirement. Such pro-rata share shall be calculated in the same manner as the Alternate Payee's share of the Member's retirement benefits is calculated pursuant to Section 6 of this Order.

9. **Form of Benefit**: The Alternate Payee shall not have the right to elect a form of benefit. The amount paid to the Alternate Payee will be determined by the benefit form elected by the Member.

10. **Death of Alternate Payee**: If the Alternate Payee dies before the Member, the Alternate Payee's portion of the Member's benefits shall cease and shall revert to the Member.

11. **Pre-Retirement Death Benefits of Alternate Payee:** In the event that the Member predeceases the Alternate Payee and the Member has not commenced receipt of any retirement benefits under the Plan, the Alternate Payee shall be entitled to receive a portion of the pre-retirement survivor benefits payable under the Plan. The amount of the Alternate Payee’s portion of the pre-retirement benefits payable under the Plan will be calculated in the same manner as the Alternate Payee’s portion of the Member’s retirement benefits calculated pursuant to Section 6 of this Order.

12. **Post-Retirement Beneficiary Benefits of Alternate Payee:** In the event that the Member predeceases the Alternate Payee and the Member has commenced receipt of retirement benefits under the Plan, the Alternate Payee shall be entitled to receive a portion of the post-retirement beneficiary benefits, including a refund of accumulated contributions, if applicable, payable under the Plan. The amount of the Alternate Payee’s portion of the post-retirement

beneficiary benefits payable under the Plan will be calculated in the same manner as the Alternate Payee’s portion of the Member’s retirement benefits calculated pursuant to Section 6 of this Order.

13. **Savings Clause:** This Order is not intended and shall not be construed in such a manner as (i) to require the Plan to provide any type or form of benefit option not otherwise provided under the terms of the Plan, (ii) to require the Plan to pay any additional benefit under the Plan, (iii) to require the Plan to provide increased benefits determined on the basis of actuarial value or (iv) to require the payment of any benefits to the Alternate Payee that are required to be paid to another alternate payee under another valid Domestic Relations Order that was previously issued by a Court having jurisdiction and furnished to the Plan.

14. **Submission of Necessary Information:** The Alternate Payee shall provide the Retirement Department of MERS with a certified copy of this Domestic Relations Order within thirty (30) days after it is signed by the undersigned Judge. All payments made pursuant to this Domestic Relations Order shall be conditioned on the providing by the Alternate Payee and the Member to the Retirement Department of MERS such information as the Plan may reasonably require from such parties to make the necessary calculation of the benefit amounts contained herein. The Alternate Payee shall notify the Retirement Department of MERS in writing of all future changes of mailing address within thirty (30) days after such change of address becomes effective.

15. **Continued Qualified Status of Order:** It is the intention of the parties that this Domestic Relations Order may be amended from time to time, and MERS shall reserve the right to reconfirm the effectiveness and status of the Domestic Relations Order at the time benefits become payable hereunder.

16. **Tax Treatment of Distributions Made Under This Order:** For purposes of Sections 402(a) (1) and 72 of the Internal Revenue Code, any Alternate Payee who is the spouse or former spouse of the Member shall be treated as the distributee of any distribution or payments made to the Alternate Payee under the terms of this Domestic Relations Order, and as such, will be required to pay the appropriate federal income taxes on such distribution.

17. **Constructive Receipt:** In the event that the Plan inadvertently pays to the Member any benefits that are assigned to the Alternate Payee pursuant to the terms of this Domestic Relations Order, the Member shall immediately reimburse the Alternate Payee to the extent that he has received such benefit payments, and shall forthwith pay such amounts so received directly to the Alternate Payee within ten (10) days of receipt.

28. **Continued Jurisdiction:** The Court shall retain jurisdiction with respect to this Domestic Relations Order to the extent required to maintain the original intent of the parties as stipulated herein.

JUDGMENT read, rendered and signed on this \_\_\_ day of \_\_\_\_\_\_\_\_\_\_\_, 20\_\_, at \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Louisiana

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

JUDGE

Submitted by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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