

IMPORTANT INFORMATION CONCERNING THIS MODEL FORM

This is a model Domestic Relations Order for possible use in a domestic relations matter involving the City of Knoxville Employees' Pension System ("Plan"), but only in situations where the Member is an active City of Knoxville employee on the date the QDRO is approved by the City of Knoxville, or the Member has terminated employment with the City of Knoxville but has not begun receiving benefits under the Plan. This form should not be used except upon the advice of counsel. Neither the City of Knoxville, nor its attorneys or actuary, make any warranty or representation about the fitness of use of this model for any purpose, compliance with Plan provisions or applicable legal requirements, or tax consequences. Other forms of Domestic Relations Orders, and Domestic Relations Orders with other, additional or modified terms may be acceptable as QDROs. This model was not written for any particular Member or Alternate Payee and no assumption should be made concerning the appropriateness of this model for any particular situation or to accomplish any particular result. The Administrator reserves the right to apply its QDRO Procedure and to make an original determination about the qualified status of any Domestic Relations Order based on this model.

_____ CIRCUIT
_____ COUNTY

_____)	CASE NO. _____
)	
Petitioner,)	
)	<u>QUALIFIED DOMESTIC</u>
-vs-)	<u>RELATIONS ORDER</u>
)	<u>(G1 Separate Interest)</u>
_____)	<u>(use only with G1 Members who are active or who</u>
)	<u>have not begun receiving a benefit)</u>
Respondent.)	

IT IS HEREBY ORDERED AS FOLLOWS:

I. Effect of This Order

This order ("Order") creates and recognizes the existence of the Alternate Payee's right to receive a portion of the benefits otherwise payable to the Participant under the City of Knoxville ("Employer") Employees' Pension System (the "Plan"). It is intended to constitute a Qualified Domestic Relations Order ("QDRO") under Section 414(p) of the Internal Revenue Code ("Code"), State law including TCA § 26-2-105, the Plan and the Plan's QDRO Procedure.

This Order is directed to the City of Knoxville Pension Board ("Administrator") that administers the Plan on behalf of the Employer. The Order shall be served on the Board's Executive Director, 917B E. Fifth Avenue Knoxville, TN 37917.

II. Information Concerning Plan Member and Alternate Payee

(A) The name, last known address and social security number of the Plan Member are:

Name:
Address:
Social Security Number:

(B) The name, last known address and social security number of the Alternate Payee, who is the Plan Member's spouse [former spouse, child or other dependent] are:

Name:
Address:
Social Security Number:

- (C) The Member and Alternate Payee shall have the duty to notify the Administrator in writing of any changes in mailing address subsequent to the entry of this Order.

III. Application of State Domestic Relations Law

This order is entered pursuant to the authority granted in the applicable domestic relations laws of the State of _____.

IV. Assignment of Benefits to the Alternate Payee

This Order assigns to the Alternate Payee benefits under the Plan in the following circumstances, if the Alternate Payee is surviving on the date such benefit is to commence:

- (A) In the event the Member hereafter retires and commences to draw a monthly retirement benefit under the Plan pursuant to Charter § 1371.3(A)(1) (a "G1 benefit"), this Order assigns to the Alternate Payee a monthly benefit for the life of the Alternate Payee, payable in the form of a single life annuity, commencing on the date the Member's benefit commences under the Plan. The monthly benefit hereby assigned to the Alternate Payee shall be actuarially equivalent to [(____% of the Member's vested Accrued Benefit as of _____) or (____% of the Member's vested Accrued Benefit at retirement based on service as of _____ and final average pay at retirement)]. The Alternate Payee's monthly benefit shall be subject to cost of living adjustments at the time and in the manner the Member's benefit is adjusted under the Plan.
- (B) In addition to the assignment in (A) above, this Order assigns to the Alternate Payee an amount equal to _____% of the Member's vested Individual Account as of _____, plus adjustments thereto to the date the Member's Individual Account is calculated for purposes of distribution.
- (i) In the event the Member hereafter terminates employment and elects to receive the value of the Member's Individual Account in a single sum, the Alternate Payee shall also receive his or her portion of the Individual Account in a single sum at the time the Individual Account is paid to the Member, in accordance with the Administrator's regular payment procedures. If the Member does not elect to receive the value of the Individual Account in a single sum, the Alternate Payee's portion of the Individual Account shall be paid to the Alternate Payee as an actuarially equivalent single life annuity at the same time as the benefit described in (A) above.
- (ii) If, following entry of this Order, the Member irrevocably elects following completion of ten years of service to have the Member's benefit calculated pursuant to Charter § 1371.3(A)(2) (a "G2 benefit") and to forfeit entitlement to his or her Individual Account, the Alternate Payee's benefit shall likewise be determined based on the G2 benefit in accordance with the assignment percentages specified in Section IV(A) above, and the Alternate Payee shall not be entitled to a portion of the Individual Account.
- (C) In the event the Member hereafter terminates employment and elects to take a Refund in lieu of the Member's G1 or G2 benefit, this Order assigns to the Alternate Payee an amount equal to _____% of the Member's Refund calculated as of _____, plus interest thereon to the date the Member's Refund is calculated for distribution. This amount shall be paid to the Alternate Payee as a single lump sum at the time the Refund is paid to the Member, in accordance with the Administrator's regular payment

procedures. An Alternate Payee receiving a Refund shall forfeit all other benefits under the System to the same extent as the Member.

V. Additional Terms

- (A) Following the assignment of benefits to the Alternate Payee in accordance with this Order, the Alternate Payee's and the Member's benefits are intended to be separate and independent from one another.
- (B) No benefit is payable to the Alternate Payee, or the Alternate Payee's estate, personal representative, survivor or beneficiary, if the Alternate Payee dies prior to commencement of any benefit under this Order. Upon Alternate Payee's death following commencement of any benefit hereunder, no further benefit is payable to Alternate Payee, or Alternate Payee's estate, personal representative, survivor or beneficiary.
- (C) No benefit is payable to the Alternate Payee, or the Alternate Payee's estate, personal representative, survivor or beneficiary, if the Member dies or becomes disabled under the terms of the Plan prior to the commencement of benefits hereunder. The death or disability of the Member after commencement of the Alternate Payee's benefit under Section IV shall not affect the Alternate Payee's right to such benefits.

VI. Continued Employment of the Member

Unless otherwise specifically provided in this Order, additional benefits accrued by the Member on or after the date provided in Section IV above belong exclusively to the Member and no portion of any such additional contributions shall be assigned to the Alternate Payee.

VII. Savings Clause

This Order is not intended, and shall not be construed in such a manner as to require the Plan:

- (A) to provide any type or form of benefit option not otherwise provided under the terms of the Plan;
- (B) to require the Plan to provide an increased benefit determined on the basis of actuarial value; or
- (C) to require the payment of any benefits to the Alternate Payee that are required to be paid to another Alternate Payee under another order that was previously deemed to be a Qualified Domestic Relations Order.

VIII. Certification of Necessary Information

All payments made pursuant to this Order shall be conditioned on the certification by the Alternate Payee and Member to the Administrator of such information as the Administrator may reasonably require from such parties to make the necessary calculation of the benefit amounts contained herein. The Alternate Payee shall provide the Administrator with such necessary or appropriate tax and benefit application forms as may be required by the Administrator.

IX. Continued Jurisdiction

The court reserves jurisdiction in the event that either the Alternate Payee or Member takes affirmative action or inaction to circumvent the provisions of the Order to the detriment of the other party or in the event that the Administrator determines that it is unable to give effect to the terms of the Order as drafted.

SO ORDERED:

DATE

Circuit Judge

APPROVED:

APPROVED:

Attorney for Member

Attorney for Alternate Payee