

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 Pension Board, 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,)
)
-vs-)
) **QUALIFIED DOMESTIC**
) **RELATIONS ORDER**
) **(C, G2, H-UB, and H-GG, Separate Interest)**
) **(only use with Members who are active employees**
_____) **or who have not begun receiving a benefit)**
)
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 Member 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 Member are:

Name:
Address:
Social Security Number:

(B) The name, last known address and social security number of the Alternate Payee, who is the 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 an amount equal to ____% of the Member's Accrued Benefit as of _____. For purposes of this Order, the Member's "Accrued Benefit" means the monthly retirement benefit that would be payable to the Member on or after the Plan's normal retirement date assuming that the Member had terminated employment with the Employer on _____. This amount is subject to adjustment in accordance with Section V below to convert the Alternate Payee's benefit into an actuarially equivalent benefit payable over the Alternate Payee's, rather than the Member's, lifetime.

V. Form and Time of Payment of the Alternate Payee's Benefit

- (A) The portion of the Member's Accrued Benefit assigned to the Alternate Payee under Section IV above shall be adjusted from a monthly benefit payable over the Member's lifetime to an actuarial equivalent monthly benefit payable for the Alternate Payee's lifetime. Such actuarial adjustment shall be made based on the interest, mortality, and, if applicable, early commencement reduction factors specified in the Plan for determining actuarial equivalence.
- (B) The Alternate Payee may elect to commence benefits under the Plan at any time on or after the Member's earliest retirement date under the Plan; however, reductions in the benefit may apply if benefits commence prior to the Member's normal retirement date, as specified in the Plan.
- (C) Except as provided below, the Alternate Payee's benefit shall be paid exclusively as a single life annuity.
- (i) If the Member is vested, in the event the Member hereafter terminates employment and elects to take a Refund in lieu of any other benefit under the Plan, the Alternate Payee shall also be entitled to elect to take the Alternate Payee's proportional share of the Member's Refund as a single lump sum in lieu of any other benefit under the Plan. If the Alternate Payee elects a Refund, no further payment under the Plan shall be due to the Alternate Payee.
- (ii) If the Member is not vested, in the event the Member hereafter terminates employment and elects to take a Refund, the Alternate Payee shall be paid the Alternate Payee's proportional share of the Member's Refund as a single lump sum, and no further payment under the Plan shall be due to the Alternate Payee.
- (iii) [Optional – Use with Division H Only] The Alternate Payee may elect to receive an amount (up to 10%) of the Alternate Payee proportional share of the Member's

Hypothetical Account in a lump sum and to thereafter receive an actuarially reduced monthly benefit for life.

- (D) The Alternate Payee's monthly benefit shall be subject to cost of living adjustments at the time and in the manner as the Member's benefit would be adjusted under the Plan.

VI. Death of the Alternate Payee and the Member

- (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, except as otherwise provided in this Order.
- (B) If the Alternate Payee dies prior to commencement of any benefit under this Order, no benefit is payable to the Alternate Payee or the Alternate Payee's estate, personal representative, survivor or beneficiary, and the Alternate Payee's portion of the benefit shall revert to the Member. If the Alternate Payee dies following commencement of any benefit hereunder, no further benefit is payable to Alternate Payee or Alternate Payee's estate, personal representative, survivor or beneficiary, but the Member's benefit shall not be affected.
- (C) Death of the Member at any time shall not affect the Alternate Payee's right to the portion of the Member's Accrued Benefit assigned to the Alternate Payee in accordance with this Order. Additionally, the Alternate Payee shall have no right or interest in death or survivor benefits, if any, that may be payable from the Plan with respect to the portion of the Member's benefit that is not assigned to the Alternate Payee in accordance with this Order.

VII. Continued Employment of the Member

Any 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 benefits shall be assigned to the Alternate Payee.

VIII. 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.

IX. 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.

X. 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