

QDRO B

IN THE DISTRICT COURT OF _____ COUNTY, KANSAS

In the Matter of the Marriage of _____)
 _____)
 and _____) Case No. _____)
 _____)
 _____)
 _____)

Proceeding under the Kansas family law code, chapter 23

QUALIFIED DOMESTIC RELATIONS ORDER

NOW ON THIS _____ [date], the above-entitled matter came on upon the application of the parties for a Qualified Domestic Relations Order under the Internal Revenue Code and the Kansas Public Employees Retirement System Act. The Court, having examined and considered the pleading filed herein, and being well and fully advised in the premises, find the following facts and issues the following Orders:

1. Plan Participant / Alternate Payee. The Court finds:
 - a. that _____ is a "Plan Participant" or "Participant" of the _____ [Kansas Public Employees Retirement System / or the Kansas Police and Firemen's Retirement System / or the Retirement System for Judges] ("the Plan"),
 - b. that pursuant to K.S.A. 74-4923(b) [or K.S.A. 20-2618 for Judges], the Plan Participant's accrued benefits under the Plan are subject to this Qualified Domestic Relations Order,
 - c. that _____ is an "Alternate Payee" under this Order, and
 - d. that _____ shall be the Date of Division, from and after which the Alternate Payee's award under this Order shall accrue interest in the same manner and at the same rate as interest is credited to the Plan Participant's Accumulated Contributions Account ("Account").

2. Marital Period. The Plan Participant began participation in the Plan on _____. The Plan Participant and Alternate Payee were married on _____. They were divorced on _____. The total number of Marital Months to be used in determining the Alternate Payee's share of the Plan Participant's accrued benefits under the Plan is _____ months. Marital Months cannot exceed months of participation in the Plan.

3. Plan Participant's Name and Mailing Address. The name and last known mailing address of the Plan Participant is as follows:

The Plan Participant's full social security number must be provided under separate cover.

4. Alternate Payee's Name and Mailing Address. The name and last known mailing address of the Alternate Payee is as follows:

The Alternate Payee's full social security number must be provided under separate cover.

5. Obligation of the Parties. It is the obligation of the parties to keep the Plan apprised of their respective current mailing addresses and current instructions as to automatic deposit of funds. The parties are directed to timely submit to the administrator of the Plan all documents that are required to implement this order. The Plan Administrator is the Kansas Public Employees Retirement System, 611 S. Kansas Ave., Suite 100, Topeka, KS 66603-3803.

6. Determination of Amount Awarded to Alternate Payee. The Court determines that the amount of the award to the Alternate Payee from the Participant's eventual retirement benefits under the Plan cannot be expressed at this time, either as a dollar amount or a specific percentage of the Participant's monthly retirement benefit. Neither the Plan nor the Court can calculate the Participant's eventual retirement benefit, based on final average salary and years of service, until the time of Participant's actual application for retirement. At that time, the Plan will calculate the portion of the eventual benefits according to the formulas provided herein.

7. Alternate Payee to be Designated as Beneficiary. The Alternate Payee shall be designated as at least co-primary beneficiary, with no more than one other primary beneficiary allowed to be named by the Participant, to receive at least one-half of the Participant's refundable Account and group term life insurance proceeds, should Participant die before retirement.

8. Alternate Payee to be Named as Survivor / Joint Survivor Annuity. At retirement, the Participant shall select a joint survivor annuity benefit, naming the Alternate Payee as survivor, with not less than one-half of the Participant's benefit to be paid to the Alternate Payee upon the Participant's death, should the Alternate Payee survive the Participant after retirement ("joint and one-half" annuity option.) The Participant may only name one joint annuitant, and it cannot be revoked.

9. Alternate Payee to Receive a Portion of Pre-Retirement Withdrawals. In the event the Participant's Account becomes payable to the Participant as a result of the Participant's termination of employment and withdrawal of contributions and interest from the Plan, the Plan shall pay to the Alternate Payee fifty percent (50%) of the Account balance accrued during the marriage of the Participant and the Alternate Payee, with interest thereon to the Alternate Payee from the Date of Division until the event of distribution.
10. Method of Calculation of Alternate Payee's Award. Upon the Participant's retirement, the Plan will pay to the Alternate Payee a marital portion of the Participant's monthly benefit according to the following formula:

$$50\% \times \frac{MM}{TM} \times MB = \text{Marital portion}$$

where:

50% is the Alternate Payee's percentage share,

"MM" is the number of months the parties were married set forth in paragraph 2,

"TM" is the number of months of the Participant's participation in the Plan, and

"MB" is the monthly Plan benefit payable to the Participant upon retirement, as reduced by election of the joint and one-half survivor option described in paragraph 8.

11. Accrual of Interest on Alternate Payee's Marital Portion. From and after the Date of Division, the Alternate Payee's marital portion of the Account shall accrue interest at the same rate and in the same manner as interest is credited to the Participant's portion of the Account until the event of distribution.
12. Accrual of Interest on Participant's Account. All contributions to the Participant's Account made after the Date of Division shall accrue solely to the Participant's portion of the Account, together with interest thereon, until the event of distribution.
13. Limitations on Order. Nothing in this Order shall require, and this Order shall not be construed to require: (a) the Plan to provide any type or form of benefit or any option not otherwise provided under the Plan, or (b) the Plan to provide increased benefits (determined on the basis of actuarial value) to the Alternate Payee, or (c) the Plan to pay benefits to the Alternate Payee which are required to be paid to another Alternate Payee under another Order previously determined to be a Qualified Domestic Relations Order.
14. Retention of Jurisdiction. The Court shall retain jurisdiction over the allocation and transfer to the Alternate Payee of the marital portion of Participant's benefits or Account balance as the case may be, and to issue further Orders as needed to enforce this Order.

Judge of the District Court

(Must be certified by the Clerk of Court)

Prepared by:

Name, address, phone
Attorney for Alternate Payee

Approved by:

Name, address, phone
Attorney for Plan Participant