

MODEL QDRO FOR  
PRODUCER-WRITERS GUILD OF AMERICA PENSION PLAN  
[Benefits in Pay Status]

TO WHOM IT MAY CONCERN:

This Model qualified domestic relations order (“QDRO”) has been developed by the Administrative Office and legal counsel for the Producer-Writers Guild of America Pension Plan (“Plan”) to provide an example of provisions which, taken together, will be deemed upon review by legal counsel to constitute a QDRO pursuant to which the Plan is authorized to distribute benefits. The Model is illustrative of just one of various possible approaches which may be found to constitute a QDRO and is not intended to indicate any opinion as to how benefits should be divided between the Participant and the Alternate Payee. This Model QDRO is revised by the Plan Administrative Office and its counsel from time to time; you should ensure that you are using the current version of the Model QDRO.

Please be advised that the Plan’s policy is to withhold 50% of the retirement benefits otherwise payable to a retired participant if it receives a court order providing for payment to a spouse (whether or not it is a QDRO) or indicating that the parties intend to seek a QDRO. In addition, the Plan will withhold 50% of the benefits otherwise payable if it otherwise believes it is at risk of double payment to both the participant and the alternate payee. The administrative hold will commence upon the Plan’s receipt of a written notice of an adverse claim against the participant’s benefits. The hold will remain on the participant’s retirement benefits for a period of up to eighteen (18) months until the Plan’s review and receipt of the following documents: (i) a filed DRO and the Plan’s determination that it is a QDRO; (ii) a court order indicating that the prospective alternate payee does not intend to obtain a QDRO; or (iii) a letter from the prospective alternate payee or his or her counsel that no QDRO will be filed with respect to the participant’s benefits under the Plan<sup>1</sup> or in the event the Plan has been joined in the divorce proceeding, a release of joinder. The Model QDRO contains provisions which allow the parties to direct the payment of withheld benefits after the order is determined by the Plan Administrator to be a QDRO.

If the Plan does not receive one of the items listed in (i) through (iii) above during the 18-month hold period, the Plan will release the administrative hold and pay any withheld amounts to the participant at the expiration of the 18-month period. If the administrative hold is removed because a QDRO was not obtained during the 18-month period, a QDRO may still be pursued at a later date. Any determination that a DRO is a QDRO after the 18-month administrative hold period will be applied prospectively only from the date the Plan determines the order to be qualified.

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<sup>1</sup> If such prospective alternate payee is not represented by legal counsel, then the notice shall be notarized.

Attorneys for

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF \_\_\_\_\_

In re the Marriage of:	)	CASE NO.
	)	
Petitioner:	)	STIPULATED QUALIFIED
	)	DOMESTIC RELATIONS
	)	ORDER
and	)	
	)	
Respondent:	)	
_____	)	

WHEREAS, Petitioner and Respondent were married to each other on \_\_\_\_\_ and were separated on \_\_\_\_\_; and

WHEREAS, this Court has personal jurisdiction over both Petitioner and Respondent and jurisdiction over the subject matter of this Order and this dissolution of marriage action; and

WHEREAS, Petitioner, Respondent and the Court intend that this Order shall be a Qualified Domestic Relations Order (hereinafter referred to as a "QDRO") as that term is used in Section 206(d) of the Employee Retirement Income Security Act of 1974, as amended (the "Act"), codified at 29 U.S.C. § 1056(d); and

WHEREAS, Petitioner and Respondent have stipulated that the Court shall enter this Order.

NOW, THEREFORE, IT IS HEREBY ORDERED BY THE COURT as follows:

1. As used in this Order the following terms shall apply:

(a) The term "Participant" shall mean \_\_\_\_\_, whose last known address is \_\_\_\_\_ and whose Social Security number is \_\_\_\_\_.

(b) The term "Alternate Payee" shall refer to \_\_\_\_\_, whose last known address is \_\_\_\_\_ and whose Social Security number is \_\_\_\_\_.

(c) The term "Plan" shall refer to the Producer-Writers Guild of America Pension Plan.

(d) The term "Alternate Payee's Share" shall refer to that part of the benefit otherwise payable under the Plan to the Participant which is payable to the Alternate Payee under the terms of this Order.

(e) The term “Plan Administrator” shall refer to the administrator for the Plan, located at 2900 West Alameda Avenue, Suite 1100, Burbank, California 91505, telephone (818) 846-1015.

2. The Alternate Payee is the former spouse of the Participant.

3. This Order is entered pursuant to Section 2610 of the California Family Code.

4. This Order hereby creates and recognizes as to the Plan described above the existence of Alternate Payee’s right, subject to the following provisions of this Order, to Alternate Payee’s Share.

5. (a) Participant is in pay status and has been receiving from the Plan a monthly benefit under the annuity option elected by Participant. While Participant is alive, Alternate Payee’s Share shall equal that portion of each monthly benefit in pay status (at the time this Order is received by the Plan) otherwise payable to Participant which is attributable to the amount of contributions awarded to Alternate Payee under the following sentence. For purposes of calculating Alternate Payee’s Share, \$\_\_\_\_\_, subject to recalculation on account of late contributions or errors in computation (which amount is one-half (1/2) of the contributions made to the Plan on behalf of Participant attributable to the period commencing on the date of Participant’s and Alternate Payee’s marriage and ending on the date of Participant’s and Alternate Payee’s separation (but excluding any contributions attributable to the period after retirement, or if later, the most recent date benefits actually in pay status were increased due to reemployment)) shall be treated, except as otherwise provided herein, as having been made on behalf of Alternate Payee.

Of the amount in pay status, Alternate Payee's Share shall equal \$\_\_\_\_\_ per month, determined by (i) multiplying the amount of such contributions, subject to applicable Internal Revenue Code and compensation limits (such limits to be divided proportionately between Alternate Payee and Participant with respect to compensation during the period of marriage, provided that in the year of marriage and separation, compensation will be taken in the order earned and only that portion taken into account while married will be split), stipulated in the preceding sentence, by the current annual benefit rate of 48.3%, (ii) dividing the result in clause (i) by twelve and (iii) applying the appropriate actuarial factors applicable to the annuity option elected by Participant at Participant's retirement and (if applicable) the appropriate early retirement reduction factors or actuarial increase due to Late Retirement applicable to Participant at Participant's retirement. Payment of Alternate Payee's Share shall commence with respect to payments for the month following the delivery of this Order, fully-executed, to the Plan Administrator. Except as otherwise provided in the Plan, Alternate Payee's Share under this paragraph 5(a) shall be subject to future increases (if any) in the annual benefit rate under the Plan's terms.

(b) In addition, as soon as practicable after the receipt of this Order by the Plan, \$\_\_\_\_\_ per month, as determined above, multiplied by the number of months for which benefits have been withheld, if any, with respect to this action shall be paid to Alternate Payee and the remainder shall be paid to Participant.

(c) In no event shall any payment described in this paragraph 5 actually be made before the Plan Administrator has determined that this Order is a QDRO.

(d) Participant's benefits under the Plan shall be reduced by the amounts awarded to Alternate Payee.

(e) This paragraph (e) applies only if Participant previously retired prior to age 65, then returned to covered employment under the Plan and commenced benefits with respect to such later employment. In that case, this Paragraph 5 shall be applied separately with respect to (i) benefits commencing prior to the Participant's first retirement date, and (ii) benefits earned after the first retirement date that have gone into pay status, either at the Participant's Second Retirement Date or any January 1 thereafter, prior to the date this Order is received by the Plan.

6. Death of Alternate Payee. If Alternate Payee predeceases Participant, all payments to Alternate Payee shall cease and Alternate Payee's Share shall revert to Participant.

7. Death of Participant. Payment of Alternate Payee's Share shall cease upon Participant's death. However, if Participant predeceases Alternate Payee, Participant elected either the five year or ten year certain and life annuity at retirement, at the time of Participant's death the applicable certain period has not expired and Alternate Payee was selected as Participant's beneficiary, then Alternate Payee shall receive the applicable portion of the survivor benefit for the remainder of the applicable certain period. If Participant predeceases Alternate Payee, Participant elected a joint and survivor annuity at retirement and Alternate Payee was selected as joint annuitant, then Alternate Payee shall receive the applicable survivor benefits after Participant's death in accordance with the annuity option in effect.

8. The remainder of the contributions made on behalf of Participant to the Plan, i.e., all contributions made to the Plan on behalf of Participant less the contributions awarded to Alternate Payee under paragraph 5, shall remain Participant's separate property and shall not be subject to any claim or right of Alternate Payee. Participant's benefit under the Plan shall be calculated as if such remainder of contributions were the sole contributions made to the Plan on Participant's behalf.

9. **[NOTE TO PARTIES: The following Section 9 applies if (i) by virtue of additional employment, the Participant earned more benefits after commencing benefits under the Plan and prior to separating from Alternate Payee and (ii) those additional benefits have not yet commenced (the Plan provides that additional benefits become payable after the Participant reaches his/her Second Retirement Date, and are increased on each subsequent January 1 if reemployment continues). Paragraph 5 relates to benefits and contributions before the last such date benefits in pay status have been increased; Paragraph 9 awards a portion of the additional benefits to Alternate Payee. No benefits earned after separation are awarded to Alternate Payee.**

**The Plan will accept this Model without Paragraph 9. In that case, all benefits that have not gone into pay status, including those earned before separation, will be paid to the Participant.]**

(a) Participant has, or may have, earned additional Plan benefits after retiring that have not commenced. Paragraphs 5 – 8 do not address such benefits; rather they address benefits earned prior to Participant's retirement, as well as benefits, if any,

earned after retirement that have gone into pay status (and contributions made with respect to such periods). The most recent date of an increase in benefits in pay status due to reemployment is referred to as the Pay Status Date (which refers to the most recent event to occur with regard to the Participant out of the following three events: (1) the Participant's retirement date, (2) the Participant's Second Retirement Date; or (3) the most recent January 1 after attainment of age 65). Notwithstanding Paragraphs 5 – 8, this Paragraph 9 addresses additional benefits earned that have not yet gone into pay status ("Additional Benefits") and, except as noted in this Paragraph 9, supercedes Paragraphs 5 – 8 with respect to such Additional Benefits.

(b) While Participant is alive, Alternate Payee's Share of the Additional Benefits shall equal that portion of each monthly Additional Benefit otherwise payable to Participant which is attributable to the amount of contributions awarded to Alternate Payee under the following sentence. For purposes of calculating Alternate Payee's Share, \$\_\_\_\_\_, subject to recalculation on account of late contributions or errors in computation (which amount is one-half (1/2) of the contributions made to the Plan on behalf of Participant attributable to the period commencing on the Participant's Pay Status Date and ending on the date of Participant's and Alternate Payee's separation) shall be treated, except as otherwise provided herein, as having been made on behalf of Alternate Payee. Of the monthly Additional Benefit, Alternate Payee's Share shall be determined by (i) multiplying the amount of such contributions, subject to applicable Internal Revenue Code and compensation limits (such limits to be divided proportionately between Alternate Payee and Participant with respect to compensation during the period of marriage, provided that in the year of marriage and separation, compensation will be taken in the



order earned and only that portion taken into account while married will be split), stipulated in the preceding sentence, by the then current annual benefit rate, (ii) dividing the result in clause (i) by twelve, and (iii) applying the appropriate actuarial factors applicable to the annuity option elected by Participant at Participant's second retirement. Payment of Alternate Payee's Share shall commence when the payment of the Additional Benefits to Participant commence, and, except as noted below, shall be paid in the same form as such Additional Benefits are paid to Participant. Except as otherwise provided in the Plan, Alternate Payee's Share under this paragraph 9(b) shall be subject to future increases (if any) in the annual benefit rate under the Plan's terms.

(c) If Alternate Payee predeceases Participant and the commencement date of the Additional Benefits has occurred, the provisions of Paragraph 6 shall apply with respect to any Additional Benefit (for this purpose, references to retirement shall mean the Participant's second retirement date). No Additional Benefits are payable with respect to the Alternate Payee if the Alternate Payee predeceases the Participant and the commencement date of the Additional Benefits has not yet occurred.

(d) If Participant predeceases Alternate Payee and the commencement date of the Additional Benefits has occurred, the provisions of Paragraph 7 shall apply with respect to any Additional Benefit (for this purpose, references to retirement shall mean the Participant's second retirement date). If Participant predeceases Alternate Payee and the commencement date of the Additional Benefits has not occurred, the only benefit payable to the Alternate Payee shall be a percentage return of contributions awarded to Alternate Payee (under Paragraph 9(b)) in accordance with Article V, Section 1.

(e) The remainder of the contributions made on behalf of Participant to the Plan after the Pay Status Date, i.e., all contributions made to the Plan on behalf of Participant after the Pay Status Date less the contributions awarded to Alternate Payee under paragraph 9(b), shall remain Participant's separate property, and not be subject to any claim or right of Alternate Payee.

10. The Plan shall mail any payment of Alternate Payee's Share directly to Alternate Payee at the address provided in paragraph 1(b) above or to an alternate address provided to the Plan in writing by Alternate Payee.

11. Any payments of Alternate Payee's Share made by the Plan shall be subject to withholding for federal and state tax, unless an election to waive withholding (if permitted by law) is on file with the Plan Administrator.

12. Nothing contained in this Order shall be construed to require the Plan or Plan Administrator:

(a) To provide to Alternate Payee any type of form of benefit or any option not otherwise available to Participant under the Plan;

(b) To provide to Participant and Alternate Payee increased benefits (determined on the basis of actuarial value); or

(c) To pay any benefits to Alternate Payee which are required to be paid to another alternate payee under another order previously determined by the Plan Administrator to be a QDRO.

13. This Order is intended to be a QDRO made pursuant to the Act, and its provisions shall be administered and interpreted in conformity with said Act. In the event that the Act is amended or the law regarding QDROs is otherwise changed or modified, then the parties hereto shall immediately take such steps as are necessary to amend this Order to comply with any such changes, amendments and/or modifications, or, if permissible under any such change, amendment, or modification to the Act or laws regarding QDROs, the Plan Administrator may elect to treat this Order as a qualifying order.

14. The Court retains jurisdiction over this matter to amend this Order in order to establish and/or maintain its qualification as a QDRO under the Act.

APPROVED AS TO FORM AND CONTENT:

(Attorney)  
(Firm)  
(Address)  
(City, State)  
(Telephone)

DATED: \_\_\_\_\_

By: \_\_\_\_\_

(Attorney)  
Attorney for Petitioner

(Attorney)  
(Firm)  
(Address)  
(City, State)  
(Telephone)

DATED: \_\_\_\_\_

By: \_\_\_\_\_

(Attorney)  
Attorney for Respondent

THE CLERK IS ORDERED TO ENTER THIS JUDGMENT.

DATED: \_\_\_\_\_

\_\_\_\_\_  
JUDGE OF THE SUPERIOR COURT