

STATE OF MICHIGAN
IN THE CIRCUIT COURT FOR THE COUNTY OF _____

Plaintiff

Case No. _____

v

Defendant

Attorney for Plaintiff:
[If represented]

Attorney for Defendant:
[If represented]

_____ /

**DOMESTIC RELATIONS ORDER FOR THE
MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM OF MICHIGAN**

DEFINED BENEFIT PLAN

At a session of said Court, held in the Courthouse, in the City of _____, County of _____, State of Michigan, on the ____ day of _____, _____.
PRESENT: HON. _____

Circuit Court Judge

This Order is intended to serve as a Domestic Relations Order (DRO) by which [Plaintiff/ Defendant] ("Retiree") assigns a portion of his/her retirement benefits, under the retirement system specified below, to [Plaintiff/ Defendant] ("Ex-spouse") in accordance with MCL 552.18; MCL 38.1684(2); the Municipal Employees' Retirement Act, 1984 PA 427, as amended; and the MERS Plan Document, as revised. It is further intended that this Order be incorporated in the Judgment of Divorce entered _____, and made a part thereof.

1. This Order applies to the Municipal Employees Retirement System of Michigan (MERS). Within seven days after entry of this Order, the party securing the signing of the Order shall file a true copy with MERS at the following address:

Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, MI 48917
Tel: (800) 767-MERS (6377)
Fax: (517) 703-9706

2. The Retiree is: _____, Date of Birth _____;
whose last known address is: _____
_____.
3. The Ex-spouse is: _____, Date of Birth _____;
whose last known address is: _____
_____.
4. The social security numbers of the Retiree and Ex-spouse shall be sent to MERS in an attachment to this Order. The attachment shall not be filed with the Court, but shall be attached to the Order when it is sent to MERS for approval.
5. The Retiree assigns to the Ex-spouse a portion of the Retiree's benefits from the Plan and the Plan will pay benefits to the Ex-spouse according to the following terms and conditions:

[Select only ONE of the following alternatives, which must correlate with the form of payment the Retiree elected at retirement.]

Alternative 1

*Note: This alternative is applicable if the Retiree elected the **Straight Life Form of Payment** at retirement.*

It is the parties' intention, and the order of this Court, that the Ex-spouse receive a monthly benefit from the Plan of SELECT ONE [\$_____] or [____%] of the Retiree's gross monthly retirement allowance.

This assignment SELECT ONE includes a prorata share of or does not include any post-retirement cost of living adjustment (COLA) benefit increases and/or post-retirement subsidy payable to Retiree on or after the retirement allowance effective date.

All benefits to the Ex-spouse cease upon the Retiree's death.

If the Ex-spouse predeceases the Retiree, all benefits assigned herein shall revert to the Retiree.

Alternative 2

*Note: This alternative is applicable if the Retiree elected a **Joint and Survivor** Form of Payment at retirement (Option II, IIA, III or IV) naming the Ex-spouse as survivor beneficiary and that designation is maintained.*

It is the parties' intention, and the order of this Court, that the Ex-spouse receive a monthly benefit from the Plan of SELECT ONE [\$ _____] or [_____%] of the Retiree's gross monthly retirement allowance.

This assignment SELECT ONE includes a prorata share of *or* does not include any post-retirement cost of living adjustment (COLA) benefit increases and/or post-retirement subsidy payable to Retiree on or after the retirement allowance effective date..

The Ex-spouse shall continue to be entitled to survivor benefits in accordance with the Joint and Survivor Form of Payment elected by the Retiree at retirement.

If the Ex-spouse predeceases the Retiree, all benefits assigned herein shall revert to the Retiree, and the Retiree's retirement allowance shall revert to a Straight Life retirement allowance for the Retiree's lifetime. A new beneficiary may not be selected.

Alternative 3

*Note: This alternative is applicable if the Retiree elected a **Joint and Survivor** form of payment at retirement (Option II, IIA, III or IV) naming the Ex-spouse as survivor beneficiary and that designation is not maintained.*

It is the parties' intention, and the order of this Court, that the plan administrator shall, upon receipt of this Order, consider void the Retiree's election of the Joint and Survivor Form of Payment, thereby extinguishing all of the Ex-spouse's rights to any pension or benefit after the death of the Retiree. Effective on the first day of the month following the presentation of a certified copy of this Order to the plan administrator, the Retiree's retirement allowance shall revert to a Straight Life Allowance, and be paid in that form for the remainder of the Retiree's lifetime, after which no further benefits shall be paid. A new beneficiary may not be selected.

Optional Provision for Alternative 3 Only:

It is further ordered and adjudged that the Ex-spouse shall be assigned a monthly benefit from the Plan of [\$ _____] *or* [_____%] of the Retiree's gross monthly retirement allowance.

This assignment SELECT ONE includes a prorata share of *or* does not include any post-retirement cost of living adjustment (COLA) benefit increases and/or post-retirement subsidy payable to Retiree on or after the retirement allowance effective date..

If the Ex-spouse predeceases the Retiree, all benefits assigned herein shall revert to the Retiree.

All benefits to the Ex-spouse shall cease upon the Retiree's death.

- 7. This assignment of benefits does not require the Plan to provide any type or form of benefit, or any option, not otherwise provided under the Plan. This assignment does not require the Plan to provide increased benefits, determined on the basis of actuarial equivalent values. This assignment does not require the Plan to provide benefits to the Ex-spouse which are required to be paid to another Ex-spouse under another order previously determined to be a DRO, or an Eligible Domestic Relations Order (EDRO) under 1991 PA 46, as amended.
- 8. All benefits received by the Ex-spouse under this Order will be reported to the IRS by the retirement system through an annual 1099-R Form (and copied to the Ex-spouse) for each tax year of receipt. If any portion of the Retiree's retirement allowance being divided under this Order includes non-taxable employee contributions distributable by MERS under IRC Section 72(d), the Ex-spouse shall receive a prorata share of the tax-free distributions.
- 9. The Retiree, the Ex-spouse and the Court intend this Order to be a DRO under the Plan and related legislation.
- 10. In the event the administrator of the Plan determines this Order not to be a DRO satisfactory to the Plan, the Retiree and the Ex-spouse hereby agree to submit to and request a court of competent jurisdiction to modify the Order to make it a DRO satisfactory to the Plan in such a manner that will reflect the parties' intent as herein expressed and thereafter to enter an order modifying this Order to comply with the Plan and related legislation.

Dated: _____

Circuit Court Judge

Approved as to form:

Attorney for Plaintiff (P _____) or Plaintiff

Date _____

Attorney for Defendant (P _____) or Defendant

Date _____

Distribution of Copies: Original to Circuit Court Clerk
True copy to MERS (address in paragraph 1)