

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**

**457 DEFERRED COMPENSATION 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 the [ Plaintiff/ Defendant] ("Participant") assigns a portion of his/her 457 Deferred Compensation Plan (457 Plan) to the [ Plaintiff/ Defendant] ("Alternate Payee") in accordance with MCL 552.18; MCL 38.1684(2); the Municipal Employees' Retirement Act, 1984 PA 427, as amended; and the MERS 457 Plan Document, as amended. It is further intended that this Order be incorporated in the Judgment of Divorce entered \_\_\_\_\_, and made a part thereof.

1. The 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 Participant is: \_\_\_\_\_; Date of Birth \_\_\_\_\_;  
whose last known address is: \_\_\_\_\_  
\_\_\_\_\_.
3. The Alternate Payee is: \_\_\_\_\_; Date of Birth \_\_\_\_\_;  
whose last known address is: \_\_\_\_\_  
\_\_\_\_\_.
4. The social security numbers of the Participant and the Alternate Payee 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. Assignment of Benefit.

***[Select Only ONE of the Following.]***

- Percentage Assignment.

The Plan shall assign to the Alternate Payee an amount equal to \_\_\_\_\_% of the Participant's MERS 457 vested account balance as of \_\_\_\_\_ (valuation date), plus or minus investment gains or losses attributable to such share from that date to the date of transfer of the Alternate Payee's share to a separate account.

For the purposes of determining the Alternate Payee's portion of the benefit, the Participant's vested account balance shall be reduced by any outstanding Plan loans before determining the Alternate Payee's portion of the benefit.

- Dollar Amount Assignment.

The Plan shall assign to the Alternate Payee an amount equal to \$\_\_\_\_\_ of the Participant's MERS 457 vested account balance as of \_\_\_\_\_ (valuation date), plus or minus investment gains or losses attributable to such share from that date to the date of transfer of the Alternate Payee's share to a separate account.

In no event shall the amount assigned to the Alternate Payee exceed 100% of the Participant's vested account balance reduced by any outstanding Plan loans.

6. As soon as administratively feasible, MERS shall transfer the Alternate Payee's share to a separate account under the Plan in the Alternate Payee's name. Thereafter, with respect to the Alternate Payee's separate account, the Alternate Payee shall be treated as a vested terminated participant as provided under the Plan. The Alternate Payee shall have the

right to direct investment of the separate account, determine the time and form of payment of the separate account, and designate beneficiaries under the separate account.

7. The Participant shall have all rights to the Participant's benefits under the Plan other than the benefits awarded to the Alternate Payee pursuant to this Order. The Alternate Payee shall have no right to any benefits that accrue to the Participant under the Plan after the date of this Order.
8. Each party shall be responsible for, and shall pay, any taxes which are due on account of any amount received by that party from the Plan.
9. This Order does not require MERS to provide any type or form of benefit or any option not otherwise provided under the Plan. MERS is not required to provide increased benefits, or to pay benefits which are required to be paid to another alternate payee under another order. In the event MERS determines that this Order cannot be administered under the Plan, the parties may request the Court to modify the Order to comply with MERS' requirements.

Date: \_\_\_\_\_

\_\_\_\_\_  
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)

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