

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**

HEALTH CARE SAVINGS PROGRAM

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 Health Care Savings Program (HCSP)¹ account to the [Plaintiff/ Defendant ("Ex-spouse") in accordance with MCL 552.18; MCL 38.1684(2); and the Municipal Employees' Retirement Act, 1984 PA 427. It is further intended that this Order be incorporated in the Judgment of Divorce entered _____, and made a part thereof.

¹ HCSP is an employer-sponsored program administered by MERS that provides a tax-free medical savings account for post-employment medical expenses of participants and their dependents. It is a tax-exempt Section 115 Governmental Integral Part Trust under the Internal Revenue Code, as approved by IRS Private Letter Ruling No. 2003-136326.

1. This Order applies to the Municipal Employees Retirement System of Michigan (MERS), HCSP Administrator. 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) 703-9707

2. The Participant 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 Participant 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. 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 HCSP 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 Ex-spouse's share to a separate account.

- Dollar Amount Assignment.

The Plan shall assign to the Ex-spouse an amount equal to \$_____ of the Participant's MERS HCSP 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 Ex-spouse's share to a separate account.

In no event shall the amount assigned to the Ex-spouse exceed 100% of the Participant's vested account balance.

6. As soon as administratively feasible after the date of this Order, MERS shall transfer the Ex-spouse's share to a separate HCSP account in the Ex-spouse's name. Thereafter, MERS shall treat the Ex-spouse as a participant separated from service, as provided under the HCSP and RHFV Plan Document.
7. This assignment of benefits does not require MERS to provide any type or form of benefit or option not otherwise provided under HCSP, or provide any benefits to the Ex-spouse which are required to be paid to another Ex-Spouse under another judgment or order.
8. In the event MERS determines that this Order cannot be administered under HCSP, 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)

F78 MERS HCSP DRO 2017