

**IT IS HEREBY ORDERED AS FOLLOWS:**

**1. Effect of this Order as a Domestic Relations Division Order:** This Order creates and recognizes the existence of an Alternate Payee's right to receive a portion of the Participant's benefits payable under the Board of Trustees of the \_\_\_\_\_ Policemen's/Firemen's Pension and Relief Fund of the City of \_\_\_\_\_ to the Participant pursuant to W. Va. Code § 8-22-17(a), which Fund established under W. Va. Code § 8-22-17(a).

**2. Participant Information:** For purposes of this Order, the term Participant shall mean:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_

**3. Alternate Payee Information:** For purposes of this Order, the term "Alternate Payee shall mean:

Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Social Security Number: \_\_\_\_\_  
Date of Birth: \_\_\_\_\_

**4. Plan name.** The name of the Plan to which this Order applies is The Board of Trustees of the \_\_\_\_\_ Policemen's/Firemen's Pension and Relief Fund of \_\_\_\_\_, West Virginia (hereinafter referred to as "Plan"). The Plan address is \_\_\_\_\_. Further, it applies to any successor plan to

the Plan or any other plan(s), to which liability for provision of the Participant's benefits described below is incurred, shall also be subject to the terms of this Order.

Any changes in Plan Administrator; Plan Sponsor or name of the Plan shall not affect Alternate Payee's right as stipulated under this Order.

**5. Pursuant to State Domestic Relations Law:** This Order is entered pursuant to the authority granted in the applicable domestic relations law of the State of West Virginia.

**6. For Provision of Marital Property Rights:** This Order relates to the provision of Marital property rights to the Alternate Payee as a result of the Order of Divorce between the Participant and the Alternate Payee. The Alternate Payee is entitled to a portion of the Participant's accrued benefit under the Plan as set forth herein. The Plan is hereby directed to pay Alternate Payee's share directly to him/her.

**7. Amount of Alternate Payee's Benefit:** This Order assigns to Alternate Payee an amount equal to fifty percent (50%) of the Marital Portion of the Participant's Accrued Benefit under the Plan. The Marital Portion shall be determined by multiplying the Participant's Accrued Benefit by a fraction (less than or equal to 1.00), the numerator of which is the number of years of the Participant's participation in the Plan earned during the marriage from \_\_\_\_\_, until the date of legal separation on \_\_\_\_\_<sup>1</sup>, and the denominator of which is the total number of years of the Participant's participation in the Plan as of the date of cessation of benefit accruals. Alternate Payee shall be entitled to receive a prorata share of any post retirement cost of living adjustments or other economic improvements made to Participant's benefits after the date of his retirement. The prorata share shall be calculated in the same manner as the Alternative Payee's share of the Participant's retirement benefits is calculated pursuant to this paragraph 7.

It is noted that under the terms of the plan the Participant must work 12 months to receive a year of creditable service under the Plan. Therefore, if the Participant works for 26 years and 8 months at the time, he/she ceases employment he/she will then have earned total of only 26 years of creditable service for the purpose of determining his/her benefits.

**8. Commencement Date and Form of Payment to Alternate Payee:** The Alternate Payee shall commence receiving benefits only after the Participant retires and is eligible to receive benefits and as it is administratively feasible following the date this Order is approved as a Court Order Acceptable for Processing by the Plan. Payments shall continue to the Alternate Payee for the remainder of the Participant's lifetime. The Participant agrees to arrange or to execute all forms necessary for the Plan to commence payments to the Alternate Payee in accordance with the terms of this Order.

**9. Death of Alternate Payee:** If Alternate Payee predeceases the Participant, the Alternate Payee's portion of Participant's benefits, as stipulated herein then his/her share shall revert back to the Participant, and he/she shall receive 100 percent of the Plan benefits in that the Alternate Payee's benefits are not assignable.

**10. Death of Participant:** In the event that the Participant predeceases the Alternate Payee then the Alternate Payee shall be awarded a portion of the Participant's death benefit available under W. Va. Code § 8-22-26. This Order assigns to Alternate Payee an amount equal to fifty percent (50%) of the Marital Portion of the Participant's Death Benefit under the Plan. The Marital Portion shall be determined by multiplying the Participant's Death Benefit by a fraction (less than or equal to 1.00), the numerator of which is the number of years of the Participant's participation in the Plan earned during the marriage from \_\_\_\_\_, until the date of legal separation on \_\_\_\_\_ and the denominator of which is the total number of years of the Participant's participation in the Plan as of the date of cessation of benefit accruals. Alternate Payee shall be entitled to receive a prorata share of any supplemental benefits, (cost-of-living adjustments), or other economic improvements made to the Participant's death benefits after the date of his/her death. The prorata share shall be calculated in the same manner as the Alternate

Payee's share of the Participant's death benefits is calculated pursuant to this paragraph 10.

**11. Certification of Necessary Information:** All payments made pursuant to this Order shall be conditioned on the certification by the Alternate Payee and the Participant to the Plan Administrator of such information as the Plan Administrator may reasonably require from such parties to make the necessary calculation of the benefit amounts contained herein.

**12. Tax Treatment of Distributions Made Under This Order:** The Alternate Payee who is a former spouse of the Participant shall be treated as the Distributee of any distribution or payments made to the Alternate Payee under the terms of this Order, and as such, will be required to pay the appropriate federal income taxes on such distribution.

**13. Constructive Receipt:** In the event that the Plan Trustees inadvertently pay to the Participant any benefits that are assigned to the Alternate Payee pursuant to the terms of this Order, the Participant shall immediately reimburse the Alternate Payee to the extent that he/she has received such payments and shall forthwith pay such amounts so received directly to the Alternate Payee within ten (10) days of receipt.

**14. Continued Jurisdiction:** The Court shall retain jurisdiction with respect to this Order to the extent required to maintain the original intent of the parties as stipulated herein. The Court shall also retain jurisdiction to enter such further orders as are necessary to enforce the assignment of benefits to Alternate Payee as set forth herein.

**15. Overpayments:** In the event that the Plan Administrator determines that an overpayment has been made to the Participant and/or Alternate Payee for any reason and the parties cannot come to an agreement regarding their respective liability toward the Plan's recoupment of such overpayments, the Court shall reserve jurisdiction regarding the allocation of such repayments to the Plan between the Participant and the Alternate Payee.

**THE CLERK SHALL SUBMIT CERTIFIED COPIES OF THIS ORDER TO  
THE ATTORNEYS OF RECORD,**

**Prepared By,**

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\_\_\_\_\_, Esq., WWSB No. \_\_\_\_\_

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**COUNSEL FOR PETITIONER/RESPONDENT PARTICIPANT/ALTERNATE PAYEE**

**Inspected B.**

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\_\_\_\_\_, Esq., WWSB No. \_\_\_\_\_

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**COUNSEL FOR RESPONDENT/PETITIONER PARTICIPANT/ALTERNATE PAYEE**