QDRO
Pre-Retirement Instruction Packet

Active or Inactive Pre-Retirement QDRO
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Introduction

The following guidelines are for use in drafting a PRE-RETIREMENT IPERS Qualified Domestic Relations Order (QDRO), the court order that specifies how IPERS pension assets will be divided between a member and a former spouse (the alternate payee).

These guidelines comply with Internal Revenue Code § 414(p)(11), Iowa Code § 97B.39 and Iowa Administrative Code 495 IAC chapter 16(97B) and as such certain provisions of the QDRO are mandatory in order to comply with these laws and regulations.

The terms domestic relations order (DRO), IPERS QDRO, QDRO and order are used interchangeably in this document. For more information, visit the IPERS' website.

NOTE: IPERS’ sole role is to determine if the QDRO submitted can be administered by IPERS, and if so, then qualify, or accept it for future administration. IPERS does not determine what should be included in the domestic relations order, other than the mandatory paragraphs.

Important Information

• IPERS is a defined benefit plan. IPERS benefits paid to members at retirement are determined by a set formula which includes age, length of service and final average salary.

• IPERS is NOT a defined contribution plan. IPERS benefits are not based on an account balance or value. Do not submit QDROs that treat the member’s interests like a defined contribution plan, splitting an account balance.

• IPERS is a governmental pension plan.

  o IPERS is NOT governed by the provisions of the Employee Retirement Income Security Act of 1974 (ERISA) or most of the provisions of the Internal Revenue Code (IRC) that govern the division of qualified plan assets.

  o Although this packet uses the terms alternate payee and Qualified Domestic Relations Order, drafters should not confuse those with ERISA or IRC concepts.

• An IPERS document containing the amount of member and employer contributions and interest or a refund amount does not necessarily represent the “value” of a member’s account.

• IPERS WILL NOT provide lump-sum past or present value calculations of a member’s account. The “value” is up to the parties or the judge to determine. A qualified certified public accountant or actuary may be contacted to prepare this type of calculation.

• IPERS can only administer a shared payment method for dividing benefits. Only one account exists and it is the member’s account. IPERS will track the alternate payees’ status for payment and tax reasons.
• The alternate payee may only receive a shared payment when the member (or the member’s beneficiary(ies)) receive payment under a trigger event. There are four possible trigger events:
  0 member applies for a monthly pension benefit distribution
  0 member applies for a lump-sum refund distribution
  0 Preretirement death benefit distribution (lump sum)
  0 Postretirement death benefit distribution(lump sum, joint & survivor annuity)
• A member can review information about his/her account by using My Account.
• If a member is still legally married, the member must obtain written consent from the spouse to submit an updated Beneficiary Designation form to IPERS.
• A properly completed IPERS Authorization for Release of Information form must be on file with IPERS before confidential information can be shared with a third-party, including an attorney.
• As a courtesy, IPERS will review and comment on draft DROs. To make a submission you must include the Administrative Rule Compliance for QDROs form, signed and dated by both parties. If this is not included, the draft order will not be reviewed.
• If you are submitting either a draft or a final DRO for the first time, include a completed Confidential Information form, and all items required for the member and alternate payee. Subsequent submissions for the same file do not require another form.
• If the alternate payee dies before the member, the amounts that would have been payable to the alternate payee shall be restored to the member, pursuant to 495 IAC 16.2(3)d.
• IPERS has a statutory 30-day appeal period after a QDRO has been qualified. No benefits will be paid to the member or the alternate payee during the appeal period. However, the parties or their attorney may elect to execute a waiver of the appeal period at this time.
• Waivers may not be submitted until after the order is qualified and notice has been sent to the parties. Waivers submitted before this time will be rejected.
• Effective April 17, 2019: If the alternate payee’s application is not returned the alternate payee’s funds will be held by IPERS until the application is received. Alternate payee funds will not revert to the member if an application is not received from the alternate payee. Also, IPERS will hold the alternate payee’s funds beginning as of the member’s first month of entitlement.
• Effective July 1, 2019: Successor alternate payees are no longer allowed. If the alternate payee dies, prior to or after payment from the member’s account, all funds will revert to the member. All successor alternate payee designations in QDROs that are qualified prior to July 1, 2019 will be honored by IPERS.
Drafting Guidelines – Mandatory Paragraphs

- Open and save IPERS Pre-Retirement Model QDRO as your working document. Remove the watermark.
- The paragraphs that appear in the model are mandatory and only allow for minor modifications.

**PARAGRAPH 1 AND 2**

These paragraphs are mandatory for inclusion. Use template language found in the IPERS Pre-Retirement Model QDRO.

**PARAGRAPH 3 (Determines the amount to pay the alternate payee)**

Sample A: Straight Percentage Method

3. IPERS is directed to pay benefits to the alternate payee as a marital property settlement under the following formula: (insert a number) percent –or– (insert dollar amount) of the gross monthly or lump-sum benefit payable at the date the member begins receiving benefits. This percentage *(shall or shall not)* be applied to benefits accrued by the member during postretirement periods of employment.

Percentage Multiplier Note: This can range from 0-100%.

Sample B: Service Factor Method

3. IPERS is directed to pay benefits to the alternate payee as a marital property settlement under the following formula: *(insert a number)* percent of the gross monthly or lump-sum distribution payable to the member, multiplied by the “service factor.” The numerator of the service factor is: *(insert one of the numerator types found below)*. The denominator is the member’s total quarters of service covered by IPERS and used in calculating the member’s distribution amount, pursuant to Iowa Code §§ 97B.49A-97B.49D, not to exceed 120 quarters (for special service members) or 140 quarters (for regular service or hybrid members). If the member has a combination of special service and regular service, the applicable service class and maximum quarters used will be determined at the time of distribution. The service factor percentage *(shall or shall not)* be applied to accruals and subsequent distributions to the member during postretirement periods of reemployment.

Numerator Types:
The numerator of the service factor is: # quarters.

-OR-

The numerator of the service factor is: **the number of quarters covered during the marriage period of MM/DD/YYYY through MM/DD/YYYY**.

Service Percentage Factor Note: The service factor percentage method reflects the Iowa Supreme Court’s decision in In re: Marriage of Benson, 545 N.W.2d 252 (Iowa 1996).
Numerator and Denominator Note: Under a defined benefit plan, a member’s lifetime monthly pension benefit is figured based on a set formula which includes age, average salary and length of service. To calculate the service factor method in a QDRO, the maximum length of service for special service members is 120 quarters in the denominator. For regular service and hybrid members it is 140 quarters in the denominator. The maximum number of quarters in the denominator is equal to the maximum number of years a member can receive an increase in the multiplier under Iowa Code §§ 97B.49A-97B.49D (regular, protection occupation, special service and hybrid classes). Quarters of service beyond the maximum number of quarters used under Iowa Code §§ 97B.49A-97B.49D are not used in calculations to determine a member’s monthly pension benefit.

Sample C: Sum Certain Method

3. IPERS is directed to pay benefits to the alternate payee as a marital property settlement under the following formula: $ (insert amount) of the member’s gross lump-sum payment at the time the member begins receiving benefits if benefits are paid as a lump-sum benefit, or (insert (#) percent or $(#) dollar amount) of the member’s gross monthly payment at the time the member begins receiving benefits if benefits are paid as a monthly allowance. The total amount payable by IPERS to the alternate payee under this order, including amounts expressly directed in this order to be paid from monthly payments, refunds, death benefits, and dividends, as applicable, shall be aggregated and shall not exceed the amount of the marital property award pertaining to the member’s IPERS account. The total dollar amount payable by IPERS to the alternate payee (shall or shall not) include amounts payable from benefits accrued by the member during postretirement periods of employment.

Sum Certain Note: A sum certain is a set dollar amount. For example: $15,000.00, to be paid as a percentage or dollar amount, of the member’s monthly pension payment, until the sum certain, or $15,000.00 is paid. Generally, there should be a provision for a monthly sum as well as a lump-sum refund amount.

PARAGRAPH 4 (Determines how long to pay the alternate payee)

4. If the member receives a monthly benefit, IPERS will pay benefits to the alternate payee for the following period: (insert an applicable period from below).

Life of the member.

–OR–

Joint Life of member and alternate payee.

–OR–

Until the sum certain specified in this order has been paid.

• Options 1, 2, and 5 provide various types of lump sum postretirement death benefits that may be subdivided among beneficiaries;

• Options 4 and 6 provide a joint and survivor annuity postretirement death benefit, monthly payments to a single contingent annuitant, which cannot be subdivided;
• Option 3 provides no postretirement death benefit.

• Life of the member is correct in all cases.

• Joint Life of member and alternate payee should be used when the QDRO mandates the member select option 4 or 6.

• Until the sum certain specified in the order has been paid should be used when the alternate payee is receiving a set dollar amount or percentage as their portion of the member’s gross benefit.

Drafting Guidelines – Optional Paragraphs/Paragraph 5

• These must be labeled and appear after paragraph 5 of the order, as subparagraphs 5A, 5B, 5C, etc.

• Each paragraph should have the required heading as noted.

FORM OF BENEFIT

The member shall select IPERS option(s) ____ in his or her application for monthly retirement benefits.

NOTE: If not included, the member is free to choose any option at retirement.

DIVIDENDS/COST-OF-LIVING INCREASES

If IPERS pays a dividend, a cost-of-living increase, or any other postretirement benefit increase to the member, the alternate payee shall receive a share of said increase. The alternate payee’s share of such increase shall be (insert number) percent OR (in the same proportion as determined in Paragraph 3) OR (shall be determined on a pro rata basis).

No Automatic Refund Allowed

The member is barred from requesting a refund without the consent of the alternate payee. If the member applies for a refund, a consent form will be sent to the alternate payee at the address of record at IPERS. The completed consent form must be received by IPERS within 60 days. If returned undeliverable or no response is received, the member’s portion of the refund amount will be payable to the member. If returned marked “no consent,” the refund will not be payable to either the member or the alternate payee.

Refund Note: The above is intended as an optional protection to the alternate payee for their share of the marital property award. The alternate payee is required to inform IPERS of any change in mailing address or contact information. IPERS has no duty or responsibility to search for alternate payees.
DESIGNATION OF BENEFICIARY—PRERETIREMENT DEATH BENEFITS

The alternate payee shall be deemed to be a designated beneficiary with respect to preretirement death benefits under IPERS. The alternate payee shall be eligible to receive (insert number) percent OR $(insert number) OR (the same proportion as determined in Paragraph 3) of the member’s death benefit. This designation shall be irrevocable unless modified or revoked in a subsequent Qualified Domestic Relations order.

DESIGNATION OF BENEFICIARY—POSTRETIREMENT DEATH BENEFITS

You can select one of two options listed below. Do not include both options.

Lump Sum Option

The alternate payee shall be deemed to be a designated beneficiary with respect to postretirement death benefits. The alternate payee shall be eligible to receive (insert number) percent OR $(insert number) OR (the same proportion as determined in Paragraph 3) of any lump-sum death benefit payable to the member’s beneficiaries. This designation shall be irrevocable unless modified or revoked in a subsequent Qualified Domestic Relations Order.

Contingent Annuitant Options

If the order mandates the member to select option 4 or option 6 use the appropriate paragraph below. If both are mandated as an option to the member, use both paragraphs with the following language added: “If the member selects option #__”.

Option 4

The member shall name the alternate payee as the member’s contingent annuitant under IPERS option 4. The alternate payee shall receive a (Choose One: 25/50/75/100) percent joint and survivor death benefit payment under this option. The member shall not be entitled to name anyone other than the alternate payee as the contingent annuitant. This designation shall be irrevocable once the member begins receiving IPERS benefits.

Option 6

The member shall name the alternate payee as the member’s contingent annuitant under IPERS option 6. The alternate payee shall receive a (Choose One: 25/50/75/100) percent joint and survivor death benefit payment under this option. The member shall not be entitled to name anyone other than the alternate payee as the contingent annuitant. This designation shall be irrevocable once the member begins receiving IPERS benefits. An exception is if the member retires and the alternate payee dies before the member, the member may have the option to appoint a new beneficiary depending upon the value of the benefits already received.

Contingent Annuitant Notes: For the Designation of Contingent Annuitant—Joint and Survivor Annuity paragraphs to be operative, the “Form of Benefit” paragraph must also be included, mandating the member to choose option 4 or 6. Otherwise, the member will be free to elect any option at retirement.

If the QDRO requires the member to select option 4 or option 6 and name the alternate payee as contingent annuitant, per administrative rule 495—16.2(3)”k”, a copy of the alternate payee’s birth proof must be provided before the QDRO is qualified.
Submitting Your Order To IPERS

As a courtesy, IPERS will review and comment on draft orders before they are submitted to the Court. If the draft DRO is complete, this review will take approximately 20 business days. Please be respectful of this courtesy because there is no law or administrative rule requiring IPERS to do so.

Attention: IPERS QDRO Administrator
Email: legal@ipers.org
Fax: 515-281-0045
Mail: IPERS
     P.O. Box 9117
     Des Moines, Iowa 50309-9117

Draft DRO

The draft DRO must be accompanied by:
  • Administrative Rule Compliance for QDROs - a newly signed and dated form must accompany each Draft AND subsequent revised Draft
  • Confidential Information form

Final QDRO

The signed order must be accompanied by:
  • Confidential Information form – unless previously submitted
Definitions

**Beneficiary:** A beneficiary receives a known amount of money from a plan after your death, in the form of a lump-sum payment, if applicable. A member may name more than one beneficiary, as lump-sum amounts may be subdivided. IPERS options that have a lump-sum death benefit component are 1, 2 and 5.

**Contingent annuitant:** A person, named by the member, who is guaranteed lifetime monthly payments upon the death of the member. A member designates a contingent annuitant (in place of a beneficiary) only if the member chooses option 4 or 6 at retirement. (See IPERS’ member Handbook, Glossary of Terms)

NOTE: The terms “beneficiary” and “contingent annuitant” are often confused. They have very different meanings and are not interchangeable. A beneficiary may receive a death benefit when a member dies, but the monthly pension payment amount a member receives is based only on the member’s life expectancy. A monthly pension payment with a contingent annuitant option is based on the life expectancy of both the member and the contingent annuitant. If a member dies before their contingent annuitant, the contingent annuitant will continue to receive monthly payments at 25, 50, 75 or 100% of what the member received monthly, for their lifetime. Once the contingent annuitant passes away, all payments stop.

**Defined benefit plan:** Any plan which is not a defined contribution plan. (26 U.S.C. §414(j))

An employer pension plan that uses a formula to guarantee a specified benefit at retirement. As a defined benefit plan, IPERS provides guaranteed benefits using a formula based on a member’s age, years of service, and covered wages. (See IPERS’ member Handbook, Glossary of Terms)

**Defined contribution plan:** A plan which provides for an individual account for each participant and for benefits based solely on the amount contributed to the participant’s account, and any income, expenses, gains and losses, and any forfeitures of accounts of other participants which may be allocated to such participant’s account. (26 U.S.C. §414(i))

**Qualified order:** A QDRO that has been approved by IPERS as administrable and is of record on a member’s account.
Refund: Whereby a member terminates covered employment and applies for a return of contributions and interest (and any qualifying employer contributions and interest) payable as a one-time lump-sum payment, thereby closing the member’s account with IPERS.

Shared payment method: The member maintains his/her IPERS account in whole. The alternate payee is added to the account as a third party payee with award of a share of a payment to occur at a future date when there is a qualifying distribution from the member’s account and the alternate payee has subsequently been awarded a share by way of a qualified QDRO.

Trigger event: A distribution or series of distributions of benefits made with respect to a member. (495 IAC 16.2(1))

Waiver: IPERS will accept a waiver of the 30-day appeal period AFTER a final order is qualified if the member is currently in retirement benefits or if the member wishes to apply for a refund. (495 IAC 16.2(3)“p”)
Pre-Retirement Model QDRO

IN THE DISTRICT COURT OF IOWA IN AND FOR _______________ COUNTY, IOWA

IN RE THE MARRIAGE OF ______________ AND ______________

UPON THE PETITION OF __________________________, Petitioner

) (EQUITY Case No.): ______________

AND CONCERNING) IPERS PRE-RETIREMENT
)
) QUALIFIED DOMESTIC
)
) RELATIONS ORDER

________________________, Respondent

IT IS HEREBY ORDERED:

That the Alternate Payee named below shall have the right to receive payments from the retirement plan named below pursuant to the agreement of the parties to divide their marital property, or by order of a court of competent jurisdiction, subject to the requirements of Internal Revenue Code § 414(p)(11), Iowa Code § 97B.39, and the administrative rules.

1. The Member is (insert name). The Alternate Payee is (insert name). Current mailing addresses for the Member and Alternate Payee are provided on the Confidential Information form accompanying this Order. The Alternate Payee shall inform the retirement plan of all changes of address.

2. The retirement plan subject to the provisions hereof is as follows: Iowa Public Employees’ Retirement System (IPERS), 7401 Register, Drive P.O. Box 9117, Des Moines, IA 50306-9117.
3. IPERS is directed to pay benefits to the Alternate Payee as a marital property settlement under the following formula: (See IPERS Pre-Retirement QDRO Instruction Packet - Drafting Guidelines —Paragraph 3).

4. If the Member receives a monthly benefit, IPERS will pay benefits to the Alternate Payee for the following period: (See IPERS Pre-Retirement QDRO Instruction Packet - Drafting Guidelines —Paragraph 4).

5. The benefits payable to the Alternate Payee will begin when the Member begins to receive benefits from IPERS or when death benefits become payable, if such death benefits are provided for in one or more separately numbered paragraphs herein, whichever occurs first, and shall not begin before this Order is accepted by IPERS as a Qualified Domestic Relations Order, and any applicable appeal periods have passed or have otherwise been waived on the form approved by the system.

6. The taxable portion and basis will be prorated to each respective recipient if the payee is the Alternate Payee.

7. IPERS is (herein or not) authorized to release information from the Member’s account, including but not limited to benefits statements, benefit estimates, the Member’s election of benefit option, and the Member’s designation of beneficiary or contingent annuitant, to the Alternate Payee without the consent of the Member.

8. The parties acknowledge that this Order shall not require IPERS:
   - to provide increased benefits over what would otherwise be payable based on the Member’s record, as determined on the basis of actuarial value;
   - to provide any type or form of benefits, or any option, not otherwise provided under IPERS; or to provide benefits to an Alternate Payee which are required to be paid to another Alternate Payee under another Order previously determined to be a Qualified Domestic Relations Order.

9. The Court directs that a copy of this Order and a completed copy of the Confidential Information form,
containing the Member’s and the Alternate Payee’s current mailing addresses, full social security numbers, and dates of birth be provided to IPERS. Within a reasonable time after receiving a copy of this Order, IPERS shall determine whether the Order is accepted and shall notify attorneys for the Member and the Alternate Payee of such determination.

10. The Member, the Alternate Payee, and the Court intend this Order to be a Qualified Domestic Relations Order as defined in Internal Revenue Code § 414(p)(11), Iowa Code § 97B.39, and the administrative rules.

11. The Court retains jurisdiction to amend this Order, but only for the purpose of establishing or maintaining its qualification as a Qualified Domestic Relations Order as defined in Internal Revenue Code § 414(p)(11), Iowa Code § 97B.39, and the administrative rules.

**NOTE:** If you are e-filing this Order, in lieu of the signature block below, please include the names and mailing addresses for the parties’ attorney(s) of record after paragraph 11 of the Order. Often, IPERS receives Orders directly from the Clerk of Court. Without the attorney information, IPERS cannot send the determination letter indicating the results of the review.

Date: ____________________________

Judge, __________________________ Judicial District

Approved as to form:

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
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<tbody>
<tr>
<td>City, State, Zip</td>
<td>Email Address</td>
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<tr>
<td>Attorney for Petitioner</td>
<td>Attorney for Respondent</td>
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</table>

The IPERS MODEL QDRO watermark should be removed prior to sending to IPERS and filing with the Court. Do not hesitate to call with any questions.
Forms

Confidential Information Form
Administrative Rule Compliance Form
IPERS 30-Day Appeal Form
**QDRO Confidential Information Form**

This form is required to be submitted when a draft or final domestic relations order is submitted for review by IPERS.

495—16 (97B)
16.2(2) Requirements.

...  
a. Mandatory provisions. A domestic relations order is a QDRO if such order: (1) Clearly specifies the member’s name and last-known mailing address, member identification number or social security number, and the names and last-known mailing addresses and social security number of alternate payee. This information shall be provided to IPERS on IPERS’ Confidential Information form;

The following **MUST** be provided to IPERS. This form is **NOT** to be filed with the Order.

<table>
<thead>
<tr>
<th>First Middle Last</th>
<th>Complete Mailing Address</th>
<th>Email Address</th>
<th>Date of Birth MM/DD/YYYY</th>
<th>Member Identification Number or Social Security No.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Member</strong></td>
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<tr>
<td><strong>Alternate Payee</strong></td>
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</tr>
</tbody>
</table>

Information supplied by: ______________________________________________________________

Signature: ______________________________________ Date: ___________________________
QDRO Administrative Rule Compliance Form

In accordance with administrative rules, IPERS requires this form be signed and included with all draft QDROs (and subsequent revised draft QDROs) submitted for review and preapproval. This expedites the review and qualification of the QDRO.

If this page is not included with the draft/revised draft, the Order WILL NOT be reviewed.

495—16 (97B)
16.2(3) Administrative provisions.
o. The parties or their attorneys in a dissolution action involving an IPERS member shall decide between themselves which attorney will submit a proposed domestic relations order to IPERS for review. IPERS shall not review a proposed order that has not been approved as to form by both parties or their counsel by enclosure of the Administrative Rule Compliance for QDROs form. A rejection under this paragraph shall not preclude IPERS from placing a hold on a member’s account until the status of a proposed order as a QDRO is resolved or the hold is released pursuant to the terms of paragraph 16.2(3)“h.”

The undersigned certify compliance with this administrative rule in relation to the enclosed draft QDRO being submitted to IPERS for review:

________________________________________  __________________________________________
ATTORNEY FOR THE PETITIONER  ATTORNEY FOR THE RESPONDENT

________________________________________  __________________________________________
EMAIL ADDRESS  EMAIL ADDRESS

________________________________________  __________________________________________
DATE  DATE

-OR-  -AND-

________________________________________  __________________________________________
PETITIONER  RESPONDENT

________________________________________  __________________________________________
EMAIL ADDRESS  EMAIL ADDRESS

________________________________________  __________________________________________
DATE  DATE

-OR-  -AND-
QDRO 30-Day Appeal Period Waiver Form

MAY ONLY BE FILED AFTER RECEIVING NOTICE OF QUALIFICATION

The two undersigned signatories certify they have received, reviewed, and agree with IPERS decision to qualify this domestic relations order. Therefore, the signatories request the 30-day appeal period be waived.

495—16 (97B)

16.2(3) Administrative provisions.

... p. If a member has filed for and is receiving monthly pension benefits, or wishes to file an application for retirement or a refund and has a qualified domestic relations order pending on the member’s account, the parties (the member and the alternate payee or their counsel of record) may execute a waiver of the 30-day appeal period following review and qualification of the member’s domestic relations order, using a form approved by the System.

MEMBER’S NAME: ____________________________________________________________

MEMBER’S IPERS ID: ________________________________________________________

DATE ORDER QUALIFIED BY IPERS: __________________________________________

______________________________ ________________________________
ATTORNEY FOR THE PETITIONER ATTORNEY FOR THE RESPONDENT

DATE DATE

-OR-

______________________________ ________________________________
PETITIONER RESPONDENT

DATE DATE