

What is a Qualified Domestic Relations Order?

A qualified domestic relation order is a domestic relations order that creates or recognizes the existence of an alternate payee's (such as a plan participant's ex-spouse) right to receive, or assigns to an alternate payee the right to receive, all or a portion of the benefits payable with respect to a participant under a pension plan, and that includes certain information and meets certain other requirements.

Reference: ERISA Â§ 206(d)(3)(B)(i); IRC Â§ 414(p)(1)(A)

For more detailed information on this topic:

http://www.dol.gov/ebsa/faqs/faq_qdro.html