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Qualified Domestic Relations Order Handbook

Third Edition

By Gary A. Shulman

Qualified Domestic Relations Order Handbook, Third Edition, is an invaluable desk reference that provides attorneys and plan administrators with comprehensive knowledge regarding the drafting and qualification of QDROs. Chapters dealing with critical issues such as coverture, survivorship, early retirement subsidies, and COLAs will help divorce attorneys get their QDRO qualified the first time and fully secure the rights and entitlements of their clients. With hundreds of examples, easy-to-understand explanations, training and malpractice avoidance tips, and model QDROs for all types of retirement plans, the Handbook takes you step by step through the complex area of ERISA. This Third Edition will not only help professionals expedite the entire QDRO process, it will also greatly reduce liability exposure in the area of QDRO drafting and qualification.

The Third Edition is a must-have for plan administrators, benefits consulting companies, and law firms. Along with training staff on how to quickly qualify QDROs like an expert, the Third Edition includes a comprehensive Model QDRO Compliance Manual and Model QDROs that can be adapted for use.

Highlights of the 2010 Supplement

- Six New Model QDROs for Defined Benefit Pension Plans that will help you expedite the approval process.



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- Five New Model QDROs for Defined Contribution Plans that clarify how to handle outstanding plan loans along with other legal clarifications.
- New Section 4.10: How to Draft QDROs for Plans That Utilize the “Severed” Approach for Their Separate Interest QDROs (how to avoid the dangerous “Double-Dip” if you represent the plan participant).
- New Subsection 19.03[A]: Companies with Very “Unusual” QDRO Procedures. Take a look at some of the more “unusual” QDRO interpretations made by plan administrators (and what you can do about it.)
- New subsection 19.18[A] Erroneous Payments by the Plan Administrator. What happens when the Plan Administrator inadvertently sends the QDRO distribution to the Participant by mistake or sends too much money to the Alternate Payee?
- New Model Military Court Orders with revised SBP survivor clause formula to properly define former spouse’s share of survivor benefits.
- Four New Model QDROs that Plan Administrators Can Utilize to Expedite the Processing of QDROs.
- New Subsection 22.11[A]: How to Properly Administer the “Severed” Type of Separate Interest QDRO (Is Your Company “Double-Dipping” the Survivor Annuity?).
- New Section 22.19: Maintaining a “Freeze” on the Participant’s Account(s) Is Critical to Avoiding Liability Exposure. What happens when the freeze is removed too soon?
- New QMCSO Compliance Manual that your company can adapt to your processing of Qualified Medical Child Support Notices and National Medical Support Notices.
- Are you paying too much to the alternate payee in the event of the participant’s death? The new model QDROs for plan administrators limit alternate payee’s QPSA award if the participant dies.
- New Section 31.09: Securing SBP Coverage for Former Spouse if Member Fails to Make the Election (along with new Form DD-149 — Correction of Military Records Form).

AU: “§ 31.08 Instructing DFAS on the Amount of SBP Coverage to Be Elected” missing in this highlight. Please review.

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