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**THIS DRO MUST BE SIGNED OR STAMPED BY THE COURT AS BEING APPROVED, OR INCORPORATED BY REFERENCE IN THE DIVORCE DECREE OR SETTLEMENT AGREEMENT**

## **DOMESTIC RELATIONS ORDER (DRO) (POST-RETIREMENT)**

### **PREAMBLE**

It is the intent of this Court that the provisions of this Domestic Relations Order (DRO) operate as an effective assignment to the Alternate Payee (AP) of a share of the Plan Participant's interest in the Plan in accordance with Sections 401(a)(13)(B) and 414(p)(1)(B) of the Internal Revenue Code (IRC). This DRO is issued pursuant to the provisions of NH RSA 458 that relate to the division of marital property or any similar laws of another state.

Nothing contained in this DRO shall be construed to require the Plan to either (1) make any payments to the Alternate Payee unless this DRO is determined by the Plan to be a Qualified Domestic Relations Order (QDRO) as provided in IRC Section 414(p)(1)(A); (2) provide to the Alternate Payee any type or form of benefit that is not otherwise available to the Participant under the Plan; or (3) pay any benefits to the Alternate Payee that are required to be paid to any person pursuant to another legally valid QDRO that takes precedence over this DRO.

1. Plan. This DRO shall apply to the New Hampshire Retirement System. The Plan Administrator is the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301
2. Plan Participant.

Name:

Address:

3. Alternate Payee.

Name:

Address:

4. Marital Period. Start Date: End Date:

5. Alternate Payee's Interest. The Alternate Payee is assigned a monthly annuity benefit in either of the two options below:

a. Percentage Interest.

i. Regular Annuity. A portion of the monthly annuity benefit otherwise payable to the Participant in an amount equal to the percentage designated below.

Alternate Payee's Percentage Interest: %

The following calculation formula shall apply in determining the Alternate Payee's benefit amount based on the percentage stated above (Check one):

No Formula (a percentage determined regardless of marital period)

NHRS Formula (a percentage determined based on the marital period excluding future benefit accruals)

Hodgins Formula (a percentage determined based on the marital period including future benefit accruals)

ii. Additional Annuity. The Alternate Payee is also entitled to receive the following percentage of any Additional Annuity payable to the Participant: %

b. Fixed Amount. A monthly amount equal to: \$

The Fixed Amount shall be paid for the following period of time (Check one):

Participant's Life

Fixed Term

a. Length of Fixed Term: Months

b. Maximum Cumulative Fixed Amount: \$

6. Timing of Payments. Any monthly benefits payable to the Alternate Payee shall be made commencing with the first monthly benefit payment after the Plan qualifies this Order as a QDRO. Payments to the AP shall only be made if the Participant is entitled to receive a monthly benefit.

7. Survivor Annuity Benefits (Choose one).

- The Alternate Payee is entitled to receive any optional allowance that was selected at the time of retirement pursuant to RSA 100-A:13. The optional allowance  **may** or  **may not** be terminated upon the remarriage of the Alternate Payee.
- The Alternate Payee hereby renounces all rights to any optional allowance that was selected at the time of retirement.

8. Distribution of Accumulated Contributions on Death of the Participant After Retirement. If the Participant dies after commencement of benefits and there are remaining Accumulated Contributions payable in a lump sum distribution pursuant to RSA 100-A:11, the Alternate Payee is entitled to the following portion of such lump sum distribution (Check one):

- A percentage interest based on the percentage designated in Section 5.a. above taking into account the formula selected.
- A fixed amount equal to the lesser of such remaining contributions or an amount equal to the Maximum Fixed Amount Payable minus the cumulative fixed amounts paid, each as provided in Section 5.b. above.

9. Cost of Living Increase (COLA). The Alternate Payee  **shall** or  **shall not** be entitled to receive a pro rata share in any COLA payable by the Plan to the Participant based on the Alternate Payee's percentage benefit as specified herein in Section 5.a., it being understood that, if a Fixed Amount is specified pursuant to Section 5.b., then no amount of any COLA will be payable to the Alternate Payee.

10. Acknowledgement. The parties acknowledge that any monthly annuity benefit to which the Alternate Payee is entitled that is expressed as a percentage of the benefit the Participant is otherwise entitled to, or any survivor benefit with respect thereto, shall be determined based upon the benefit calculations as provided under RSA 100-A, *et. seq.*, taking into account any reductions thereto, including but not limited to, (a) early retirement benefits under RSA 100-A:5; (b) restoration of service under RSA 100-A:7, I; (c) offsets relating to limits on working after retirement under RSA 100-A:7, II; (d) offsets relating to the gainful occupation provisions under RSA 100-A:6, III(b)(1); (e) offsets relating to worker's compensation benefits under RSA 100-A:6; or, (f) any application of the split-benefits rules under RSA 100-A:19. In the case of any Fixed Amount payable under Section 5.b. above, in no event shall the Alternate Payee be entitled to an amount in excess of the Maximum Benefit Payable taking into account any reductions described in the previous sentence.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
Participant's Signature

\_\_\_\_\_  
Alternate Payee's Signature

\_\_\_\_\_  
Attorney for Participant, if applicable

\_\_\_\_\_  
Attorney for Alternate Payee, if applicable

\_\_\_\_\_  
Attorney's Address

\_\_\_\_\_  
Attorney's Address