

NO. _____

DIVISION _____

[Name of Petitioner]

versus

[Name of Defendant]

FILED _____

DEPUTY CLERK

QUALIFIED DOMESTIC RELATIONS ORDER

THIS ORDER is issued in compliance with section 414(p) of the Internal Revenue Code, it being the intent of the parties that this Order qualify as a Qualified Domestic Relations Order. This Order recognizes the right of a former spouse to receive a portion of a participant's benefit in an employer-sponsored defined benefit pension plan which is qualified as tax-exempt under section 401(a) of the Internal Revenue Code and which is classified as a governmental plan under section 414(d) of the Internal Revenue Code. This Order sets forth the nature, terms and conditions of such former spouse's right. This Order is rendered by the authority of the applicable domestic relations laws of the State of Louisiana; however, this Order does not include provisions for child support, alimony payments or marital property rights of the participant or former spouse other than the rights of the participant and former spouse in the defined benefit plan set forth below.

- 1. Participant Information.** The name and last known address of the participant (the "Participant") is:

[Name of Participant]
[Last known address of Participant]

- 2. Alternate Payee Information.** The name and last known address of the former Spouse of the Participant (the "Alternate Payee"), is:

[Name of former Spouse/Alternate Payee]
[Address of former Spouse/Alternate Payee]

The Participant and Alternate Payee shall have the obligation to notify the Plan Administrator in writing at the address set forth below of any change in address. The Plan Administrator shall not be responsible for locating or attempting to locate the Participant or Alternate Payee and shall be entitled to rely on the last written addresses of the Participant and Alternate Payee on file in the office of the Plan Administrator.

- 3. The Pension Plan.** The name of the Plan to which this Order relates is the Louisiana Sheriffs' Pension and Relief Fund (the "Fund"). The Order shall apply to the defined benefit pension plan maintained by the Fund and all rights and privileges related thereto, including payments made or set aside under the Deferred Retirement Option Plan, or "DROP", and "Back-Deferred Retirement Option Plan, or "Back-DROP". This Order shall also apply to any successor or transferee of the assets of the Fund. The Fund's address is:

Plan Administrator
Louisiana Sheriffs' Pension and Relief Fund
1225 Nicholson Drive
Baton Rouge, Louisiana 70802-7537

- 4. Amount of Alternate Payee's Benefits.** This Order assigns to Alternate Payee an amount equal to fifty percent (50%) of the community property portion of the Participant's benefit in the Fund which is attributable to the number of years of the marriage between Alternate Payee and Participant in proportion to Participant's total years of creditable service in the Fund. The Alternate Payee's portion shall be applicable to any retirement benefit, including participation in DROP or Back-DROP and any cost-of-living adjustments to any benefit; provided that, in the case of a refund of employee contributions only, the Alternate Payee's portion shall be calculated based on actual employee contributions made during the marriage. The Alternate Payee's portion shall apply as and when the Participant is entitled to collect such benefits, and the Alternate Payee is not granted any right to elect to accelerate or modify the payment of any benefit. Where Alternate Payee is granted no benefit under paragraph 5, the provisions of paragraph 5 shall prevail.

The above formula calculating Alternate Payee's assigned portion of Participant's benefit in the Fund is algebraically expressed as follows:

Number of years of Participant's participation in the defined benefit plan maintained by the Fund earned during the existence of the community of acquets and gains between the Participant and Alternate Payee

Divided By

Total number of years of the Participant's participation in the Fund beginning with Participant's commencement of participation in the Fund and ending as of the earliest of Participant's cessation of benefit accruals, retirement, termination, disability or death.

Times 50% Times

Participant's accrued benefit as of Participant's Benefit Commencement Date as that term is defined by the statutes, rules and regulations governing the Fund

As noted above, the Alternate Payee shall also receive a share in the same proportion of any cost-of-living adjustment or other economic enhancement of Participant's benefit following the commencement of payment of benefits.

- 5. Commencement Date and Form of Benefit.** The Alternate Payee shall have the right to commence benefit payments and receive such payments as Alternate Payee is entitled to receive pursuant to this Order at such time and in such form as may be permitted by the statutes, rules and regulations governing the Fund.

Pursuant to LSA-R.S. § 11:2178(D)(3) and § 11:2178(E), Alternate Payee shall receive no benefit if Participant is killed in the line of duty.

Pursuant to LSA-R.S § 11:2178(G), if Participant dies while in the service of the armed forces of the United States and is treated as if Participant was killed in the line of duty as a sheriff or deputy, then Alternate Payee shall receive no benefit.

Pursuant to LSA-R.S. § 11:2178(J), if Participant has sufficient years of service to retire but has not yet retired at the time of Participant's death, and Participant's death is not in the line of duty, and Participant is survived by a spouse with whom Participant is living at the time of his/her death, then the "Option 2" benefit will be paid out as provided by law and Alternate Payee shall receive as a benefit Alternate Payee's percentage as determined under paragraph 4 above of the Option 2 benefit until Alternate Payee's death or the death of Participant's surviving spouse, whichever occurs first.

If Participant does not have sufficient years of service to retire and Participant's death is not in the line of duty, then Alternate Payee shall have an interest in the refund of Participant's contributions as set forth in paragraph 4 above.

Pursuant to LSA-R.S. § 11:2178(I), Participant shall have the right to elect to receive Participant's retirement allowance according to the options set forth in that section. Alternate Payee shall not be a spouse or surviving spouse for purposes of giving or withholding consent to any retirement option elected by Participant. Alternate Payee shall receive Alternate Payee's percentage as determined under paragraph 4 of all distributions made by the Fund on account of Participant's service until Alternate Payee's death, or, if sooner, until the later of the death of Participant and the spouse to whom Participant was married at the time of Participant's retirement.

Alternate Payee shall not be considered a surviving spouse of the Participant for any purpose.

6. No Increase in Payments.

No election by Participant and no action or failure to act by Alternate Payee shall have the effect of increasing the amount payable by the Fund on account of Participant's service as authorized by the laws of the State of Louisiana.

The percentage of Participant's total benefit which is set aside for Alternate Payee shall not be construed to provide for the payment to Alternate Payee of any amounts which were previously awarded or may subsequently be awarded to any previous or future spouse or alternate payee of Participant's retirement benefit.

Alternate Payee shall receive Alternate Payee's percentage as computed above by separate payment made payable to the account of Alternate Payee. Under no circumstances will the Fund pay the Alternate Payee's share by joint check to any other person.

7. Further Information. The obligation of the Fund to make payments to Alternate Payee or Participant is conditioned on the furnishing of such information to the Fund by Alternate Payee and Participant as the Fund may reasonably require, including but not limited to such information as may be required to complete tax reporting forms.

8. Tax Treatment of Distributions. All distributions made pursuant to this order shall be reported as income taxable to the recipients thereof for federal income tax purposes.

9. Continued Jurisdiction. This court shall retain jurisdiction over this Order to the extent required to entertain modifications thereto in order to maintain its tax qualified status and to enforce the provisions hereof.

_____, Louisiana, this ____ day of _____, _____.

J U D G E