

IN THE FAMILY COURT OF THE STATE OF DELAWARE

IN AND FOR _____ COUNTY

In RE the Marriage of:)

_____)

Petitioner,)

Petition No. _____

_____)

File No. _____

Respondent,

PENSION ALLOCATION ORDER

WHEREAS, _____ (“Participant”), Social Security No. _____ date of birth _____, is an employee of the Kent County Levy Court and a participant in the Kent County Employee Retirement Program (the “Plan”);

WHEREAS, the parties to this action were married to each other on _____, and divorced by this Court in this action on _____;

WHEREAS, this Court has personal jurisdiction over both parties to this action and jurisdiction over the subject matter of this Order in this divorce action;

WHEREAS, the parties to this action recognize the interest of _____ (“Alternate Payee”), Social Security No. _____, date of birth _____, in certain Plan benefits otherwise payable to Participant, and

NOW, THEREFORE, it is hereby ordered by the Court as follows:

1. (a) The last known mailing address of Participant is

(b) The last known mailing address of Alternate Payee is

(c) Alternate Payee is the former spouse of Participant;

(d) This Order is entered pursuant to Delaware's domestic relation law, specifically 13 Del. C. 1513 governing the division of marital property (as the term is defined therein) between spouses and former spouses in divorce actions.

2. This Order hereby creates and recognizes the existence of Alternate Payee's right to a portion of Participant's accrued benefit in the Plan and pursuant thereto, Alternate Payee shall receive an interest in the participant's accrued benefit in the Plan calculated as follows:

(Example Formula)

Participant's Pension Benefit x $\frac{\text{Number of Months Married While Employed}}{\text{Number of Months of Total Service}}$ x 50%

Alternate Payee's benefit shall be paid in the form of a monthly annuity for Participant's lifetime. Participant's accrued benefit shall be equal to the benefit which is payable to Participant under the Plan. If the Plan pays a costs-of-living increase, then the Alternate Payee shall receive a share of such increase in an amount equal to the Alternate Payee's percentage of Participant's increased benefits under the formula set forth above. The interest of the alternate payee shall not attach until the participant has earned sufficient credited services to entitle him or her to a vested

pension right. Alternate Payee's benefits shall commence at the time benefits commence to Participant and shall continue until the earlier of Alternate Payee's death or Participant's death.

Notwithstanding anything herein to the contrary, if the Plan is amended to provide survivor benefits to Alternate Payees and if Alternate Payee survives Participant, survivor benefits, calculated in accordance with the formula set forth above, shall be paid to Alternate Payee until Alternate Payee's death and the Alternate Payee shall be treated as a spouse of Participant for all purposes under the Plan.

3. Copies of this Order shall be sent by ordinary mail to Kent County Pension Administrator, in care of the Director of Personnel, who shall promptly notify the Participant and the Alternate Payee (whose addresses are listed below) of the receipt of a copy of this order.

4. The Participant and Alternate Payee shall comply with all requirements at the Plan to implement and sustain plan benefits in compliance with this order upon eligibility and copies of notices shall be sent to Participant and Alternate Payee at the following address:

Alternate payee's address:

Participant's address:

5. ALTERNATE PAYEE shall include all retirement benefits received by him or her pursuant to this Order as and when received by him or her in their gross income and

PARTICIPANT need not do so. For the purpose of Section 72 and Section 402(a)(1) of the Internal Revenue Code, ALTERNATE PAYEE and not PARTICIPANT shall be treated as the distributee of any distribution or payment made to him or her by the PLAN pursuant to this Order.

Approved by:

Alternate Payee

Participant

SO ORDERED this _____ day of _____, 20 _____ .

JUDGE (*Signature required*)