

Attorneys for

SUPERIOR COURT OF THE STATE OF CALIFORNIA

FOR THE COUNTY OF _____

In re the Marriage of:)	CASE NO.
)	
Petitioner:)	STIPULATED QUALIFIED
)	DOMESTIC RELATIONS ORDER
and)	
)	
Respondent:)	
)	
)	
)	
_____)	

WHEREAS, Petitioner and Respondent were married to each other on _____ and were separated on _____; and

WHEREAS, this Court has personal jurisdiction over both Petitioner and Respondent and jurisdiction over the subject matter of this Order and this dissolution of marriage action; and

WHEREAS, Petitioner, Respondent and the Court intend that this Order shall be a Qualified Domestic Relations Order (hereinafter referred to as a "QDRO") as that term is used in Section

206(d) of the Employee Retirement Income Security Act of 1974, as amended (the "Act"), codified at 29 U.S.C. § 1056(d); and

WHEREAS, Petitioner and Respondent have stipulated that the Court shall enter this Order.

NOW, THEREFORE, IT IS HEREBY ORDERED BY THE COURT as follows:

I. As used in this Order the following terms shall apply:

(a) The term "Participant" shall mean _____, whose Social Security number is _____, and whose mailing address is _____.

(b) The term "Alternate Payee" shall mean _____ whose Social Security number is _____, and whose mailing address is _____.

(c) The term "Plan" shall mean the Motion Picture Industry Pension Plan.

2. The Alternate Payee is the former spouse of the Participant.

3. This Order is entered pursuant to Section 2610 of the California Family Code.

4. This Order hereby creates and recognizes as to the Plans the existence of the Alternate Payee's right, subject to the following provisions of this Order, to a share of the benefits otherwise payable to Participant by the Plan.

5. Participant is presently entitled to receive (subject to any benefit suspension rules and subject to any temporary withholding of benefits with respect to this action) a monthly retirement or disability benefit of \$____. from the Plan payable in the form of a [single life annuity] [10-year certain and life annuity] [qualified joint and 50% survivor annuity] [joint and 100% survivor pension] [50% pop-up pension] [100% pop-up pension].

6. (a) With respect to the amounts described in Paragraph 5, commencing with the monthly benefit payable after both the entry and receipt of this Order by the Plan, Alternate Payee shall receive directly from the Plan an amount equal to ____% of each monthly payment which would otherwise be payable to Participant. In addition,

as soon as practicable after both the entry and receipt of this Order by the Plan, ____% of the benefits withheld, if any, with respect to this action shall be paid to the Participant and the remainder shall be paid to the Alternate Payee.

(b) This subparagraph 6(b) only applies if (i) the Participant has earned additional benefits under the Plan after his Benefit Commencement Date (as defined in the Plan) and before the date of separation with Alternate Payee and (ii) such benefits have not gone into pay status and thus are not reflected in the amount shown in Paragraph 5. In that case, Alternate Payee is awarded 50% of the additional benefits described in the preceding sentence whenever they become payable to the Participant. Participant's benefits shall be reduced accordingly at that time. Any benefit accrued after the date of separation shall be the separate property of Participant.

(c) Said payments under subparagraphs (a) and (b) to Alternate Payee shall continue until the earlier of the Participant's death, Alternate Payee's death or cessation of Participant's disability pension from the Plan. Except as provided in the Plan, any benefit increases applicable to retirees under the Plan shall also apply to the amounts being paid to Alternate Payee. If a monthly benefit payable to Participant is suspended or forfeited for any reason, Alternate Payee's monthly benefit shall be similarly suspended

or forfeited.

7. (a) If the Participant predeceases Alternate Payee, the payments to the Alternate Payee described in Paragraph 6 shall cease upon Participant's death and, except as provided in this Paragraph 7, no additional payments shall be made to Alternate Payee.

(b) If the benefit option elected under the Plan when the Participant retired was a qualified joint and 50% survivor annuity, a joint and 100% survivor pension, a 50% pop-up pension, a 100% pop-up pension or a 10-year certain and life annuity (and the Alternate Payee was selected as the beneficiary), the Alternate Payee shall thereafter receive the applicable survivor benefits in accordance with the benefit option in effect under the Plan.

(c) If any employee contributions (and interest) are payable with respect to the Participant after the Participant's death, _____% of such employee contributions (and interest) shall be payable to Alternate Payee. If the Participant's benefits are paid in the form of a qualified joint and 50% survivor annuity, a joint and 100% survivor pension, a 50% pop-up pension or a 100% pop-up pension and any such employee contributions (and interest) are payable upon the death of the Alternate Payee, then such employee contributions (and interest) shall be payable to the Alternate Payee's estate.

8. Upon the Alternate Payee's death, the payments, if any, to the Alternate Payee under Paragraphs 6 and 7 shall cease. If the Participant is still alive (and the form of benefit is not a 50% pop-up pension or 100% pop-up pension) or the form of benefit is a 10-year certain and life annuity, any payments from the Plan which would otherwise be made to the Alternate Payee under Paragraphs 6 or 7 shall instead be made to the Alternate Payee's beneficiaries, which beneficiaries are limited to the Alternate Payee's children and shall be designated in writing to the Pension Plan administrator by the Alternate Payee. If there is no such beneficiary or upon the death of such beneficiaries, such payments shall cease [and shall revert to Participant].¹ If the Participant is still alive and the form of benefit is a 50% pop-up pension or a 100% pop-up pension, all benefits shall be paid to the Participant. All such payments under this Paragraph 8 shall cease upon the death of the Participant or if a 10-year certain and annuity was elected, the end of the 10-year certain period, if later.

¹ [Note to Attorneys: The attorneys should decide whether to include the bracketed language. Under the Plan, the only beneficiary allowed with respect to pension benefits are the Participant's children. Thus, upon the death of Alternate Payee's children or if there are no such children, no other beneficiary may be named. In that circumstance, there are two options: (1) the Alternate Payee's share of benefits shall cease and shall not revert to the Participant or (2) the benefits will revert to the Participant. The Plan will accept either decision. However, because of the rules set forth above, an order naming another party to receive the Alternate Payee's benefit will not qualify as a qualified domestic relations order.]

9. Participant and Alternate Payee shall each be responsible for his or her own federal, state and local income and other taxes attributable to distributions from the Plan which are received by Participant and Alternate Payee, respectively. To the extent permitted by applicable law, Alternate Payee's tax liability with respect to distributions from the Plan shall be determined as though a proportional amount of Participant's employee contributions, if any, under the Plan had been made by the Alternate Payee. The Plan shall provide to Participant and Alternate Payee in accordance with their customary procedures such information as is normally provided to participants in the Plan with respect to the taxability of distributions. Any payments to the Alternate Payee shall be subject to withholding for federal and state tax, unless an election to waive withholding (if permitted by law) is on file with the administrator of the Plan.

10. The Plan shall mail any payment of the Alternate Payee's benefits under the Plan directly to the Alternate Payee at the address provided under Paragraph 1(b) above or to an alternate address provided to the Plan in writing by the Alternate Payee. No benefits will be payable to the Alternate Payee for any period in which the Alternate Payee has not provided the Plan with the current address.

11. No provision in this Order shall be construed to require the Plan, the administrator of the Plan, or any trustee or other fiduciary with respect to the Plan to take any action which is inconsistent with any provision of the Plan as now in effect or hereafter amended.

12. This Order is intended to be a QDRO made pursuant to the Act, and its provisions shall be administered and interpreted in conformity with said Act. In the event that the Act is amended or the law regarding QDROs is otherwise changed or modified, then the parties hereto shall immediately take such steps as are necessary to amend this QDRO to comply with any such changes, amendments and/or modifications, or, if permissible under any such change, amendment, or modification to the Act or laws regarding QDROs, the administrator of the Plan may elect to treat this QDRO as a qualifying order.

13. No provision in this Order shall be construed to require the Plan to (a) make any payment or take any action which is inconsistent with any federal law, rule, regulation or applicable judicial decision; (b) provide any type or form of benefit, or any option, which is not otherwise provided under the provisions of the Plan and specifically authorized by this Order; (c) provide increased benefits (determined on the basis of actuarial value); or (d) pay benefits to any alternate payee (as defined in the Act) which are

required to be paid to another alternate payee under another order previously determined to be a qualified domestic relations order (as defined in the Act). The parties acknowledge that the benefits specifically referred to in this Order are the only benefits payable from the Plan.

14. Notwithstanding any other provision of this Order, in the event that Participant, Alternate Payee or any other party claiming rights under this Order shall make any claim which the administrator of the Plan shall determine to be inconsistent with the provisions of this Order or with any provision of the Act or any successor statute thereto, the Plan may forthwith cease making any further payments to any person whose rights under the Plans, in the sole judgment of the administrator of the Plans, may be affected by such claim pending resolution of such claim or further order of this Court, and the Plan may also take such further action or actions as may be permitted by law with respect to such claim and/or this Order.

15. This Court reserves jurisdiction over the parties and the Plan until such time as all obligations of the Plan to Alternate Payee under this Order have been fully paid and discharged.

[Note to Attorneys: In general, benefits from the Motion Picture Industry Individual Account Plan ("Account Plan") are paid in a lump sum. Thus, it is unlikely that there will be any remaining benefits payable under the Account Plan. In other cases, the benefits previously commenced through the

purchase of an annuity contract from a third party insurer. If the parties wish to provide for a payment with respect to a previously purchased annuity contract, the attorneys should contact the relevant insurance company.

The bracketed Paragraph 16 below should not be used unless (1) benefits under the Account Plan have not yet commenced to be paid or (2) the Participant has earned additional allocations under the Account Plan after benefits commenced and before the date of this Order which have not yet been paid.

[16. (a) Subject to the provisions of the Order set forth below, Alternate Payee is awarded under the Motion Picture Industry Individual Account Plan ("Account Plan"), as Alternate Payee's separate property,

[Alternative 1:] \$_____ (but not in excess of Participant's account balance as of the last day of the plan year coinciding with or immediately preceding both the entry and receipt of this Order by the Account Plan).

[Alternative 2:] [50% or other percentage, but not more than 100%] of Participant's account balance as of the last day of the plan year coinciding with or immediately preceding both the entry and receipt of this Order by the Account Plan.

[Alternative 3:] [50% or other percentage, but not more than 100%] of Participant's account balance as of the last day of the plan year coinciding with or [choose either "immediately

preceding" or "immediately following"] the parties' date of separation, plus applicable investment gains or losses thereon through the last day of the plan year coinciding with or immediately preceding the date of payment to Alternate Payee, but not in excess of Participant's account balance as of the last day of the plan year coinciding with or immediately preceding both the entry and receipt of this Order by the Account Plan.

(b) Such amount shall be payable in a cash lump sum to Alternate Payee as soon as administratively feasible after this Order is served on the Account Plan, determined by the administrator of the Account Plan to be a QDRO and the allocations under the Account Plan for the preceding plan year are completed.

(c) Effective as of the last day of the plan year coinciding with or immediately preceding both the entry and receipt of this Order by the Account Plan, Participant's account balance under the Account Plan shall be reduced by the amount awarded to Alternate Payee. The portion of Participant's account balance under the Account Plan which is not awarded to Alternate Payee shall remain the separate property of Participant, and shall be payable to Participant under the terms of the Account Plan.

(d) Paragraphs 9 through 15 of this Order shall

also apply to the Account Plan.]

APPROVED AS TO FORM AND CONTENT:

(Attorney)
(Firm)
(Address)
(City, State)
(Telephone)

DATED: _____

By:

(Attorney)
Attorney for Petitioner

(Attorney)
(Firm)
(Address)
(City, State)
(Telephone)

DATED: _____

By:

(Attorney)
Attorney for Respondent

THE CLERK IS ORDERED TO ENTER THIS JUDGMENT.

DATED: _____

JUDGE OF THE SUPERIOR COURT

MODEL QDRO FOR
MOTION PICTURE INDUSTRY PENSION PLAN AND
MOTION PICTURE INDUSTRY INDIVIDUAL ACCOUNT PLAN
[Benefits In Pay Status]

TO WHOM IT MAY CONCERN:

This Model qualified domestic relations order ("QDRO") has been developed by the Plan Office and legal counsel for the Motion Picture Industry Pension Plan and Motion Picture Individual Account Plan ("Plans") to provide an example of provisions which, taken together, will be deemed upon review by legal counsel to constitute a QDRO pursuant to which the Plans are authorized to distribute benefits. The Model is illustrative of just one of various possible approaches which may be found to constitute a QDRO and is not intended to indicate any opinion as to how benefits should be split between the Participant and the Alternate Payee. This Model QDRO is revised from time to time by the Plan office and its counsel; you should ensure that you are using the current Model QDRO.

The Plans will honor any order conforming to its current Model QDRO. The Plans make no other representation, and assume no responsibility, with respect to this Model QDRO.