

MODEL QDRO FOR  
PRODUCER-WRITERS GUILD OF AMERICA PENSION PLAN  
[Benefits Not in Pay Status]

TO WHOM IT MAY CONCERN:

This Model qualified domestic relations order (“QDRO”) has been developed by the Administrative Office and legal counsel for the Producer-Writers Guild of America Pension Plan (“Plan”) 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 Plan is 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 divided between the Participant and the Alternate Payee. This Model QDRO is revised by the Plan Administrative Office and its counsel from time to time; you should ensure that you are using the current version of the Model QDRO.

The Plan will honor any order conforming to its current Model QDRO. The Plan makes no other representation, and assumes no responsibility, with respect to this Model QDRO. It is the responsibility of the parties and their respective counsel, not the Plan or its Administrative Office, to ensure that any order reflects the appropriate amounts to be awarded to the parties and the respective best interests of the parties.

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:

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

(a) The term "Participant" shall refer to \_\_\_\_\_, whose last known address is \_\_\_\_\_, whose Social Security number is \_\_\_\_\_, and whose date of birth is \_\_\_\_\_.

(b) The term "Alternate Payee" shall refer to \_\_\_\_\_, whose last known address is \_\_\_\_\_, whose Social Security number is \_\_\_\_\_, and whose date of birth is \_\_\_\_\_.

(c) The term "Plan" shall refer to the Producer-Writers Guild of America Pension Plan.

(d) The term "Alternate Payee's Share" shall refer to that part of the benefit otherwise payable under the Plan to the Participant which is payable to the Alternate Payee under the terms of this Order.

(e) The term “Plan Administrator” shall refer to the administrator for the Plan, located at 1015 North Hollywood Way, Burbank, California 91505, telephone (818) 846-1015.

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 Plan described above the existence of the Alternate Payee’s right, subject to the following provisions of this Order, to the Alternate Payee’s Share.

5. For purposes of calculating the Alternate Payee’s Share and determining the availability to the Alternate Payee of the various benefit elections under the Plan, \$\_\_\_\_\_, subject to recalculation on account of late contributions or errors in computation (which amount is one-half (1/2) of the contributions made to the Plan on behalf of the Participant attributable to the period commencing on the date of the Participant’s and Alternate Payee’s marriage and ending on the date of the Participant’s and Alternate Payee’s separation) shall be treated, except as otherwise provided herein, as having been made on behalf of the Alternate Payee, and the contributions made to the Plan on behalf of the Participant shall be reduced by the foregoing amount. The Plan Administrator shall pay the Alternate Payee’s Share to the Alternate Payee as if the Alternate Payee were a participant in the Plan except to the extent inconsistent with the requirements of the Act, any other applicable law and any of the requirements of paragraphs 6, 7, 8 and 9. At the time of the Alternate Payee’s election to commence

benefits under the Plan, the Alternate Payee's monthly benefit shall be the result obtained by (i) multiplying the amount of contributions awarded to the Alternate Payee under this paragraph 5, subject to applicable Internal Revenue Code and compensation limits (such limits to be divided proportionately between Alternate Payee and Participant with respect to compensation during the period of marriage, provided that in the years of marriage and separation, compensation will be taken in the order earned and only that portion taken into account while married will be split), by the annual benefit rate then in effect (as of July 1, 2004, 48.3%), (ii) dividing the result in clause (i) by twelve and (iii) applying the appropriate actuarial factors applicable to the annuity option elected by the Alternate Payee and (if applicable) the appropriate early retirement reduction factors set forth in paragraph 8 or late retirement increase factors. Except as otherwise provided in the Plan, Alternate Payee's Share under this paragraph 5 shall be subject to future increases (if any) in the annual benefit rate under the Plan's terms. The monthly payments are also subject to applicable Internal Revenue Code benefit limits.

6. Anything in paragraph 5 to the contrary notwithstanding, the Alternate Payee may not elect any joint and survivor annuity form of benefit otherwise available under the Plan, such as the options under Article IV, Sections 4(a)(3), 4(a)(5) and 9 of the Plan or any successors to these sections. The only forms of retirement benefit the Alternate Payee may elect under the Plan, subject to any applicable provisions in the Plan, are the Early, Normal or Late Retirement Benefit for unmarried participants, each payable in the form of either a 5-year-certain and life annuity monthly payment to a participant or his beneficiary or a 10-year-certain and life annuity monthly payment to a participant or his beneficiary, as Alternate Payee elects.

7. Anything in paragraph 5 to the contrary notwithstanding, upon the death of the Alternate Payee, the Alternate Payee's beneficiary may not elect a qualified pre-retirement survivor annuity form of benefit otherwise available under the Plan, such as the option under Article V, Section 4 of the Plan or any successor to this section. In the event of the Alternate Payee's death before benefit payments commence, the only death benefit that the Alternate Payee's beneficiary may receive is a percentage return of contributions as determined under Article V, Section 1 of the Plan or any successor to this section. For purposes of this Order, the term "beneficiary" shall mean any individual or entity named by the Alternate Payee in an appropriate beneficiary designation submitted to the Plan Administrator (or in the absence thereof, the beneficiary of the Alternate Payee in accordance with Plan rules).

8. Anything in paragraph 5 to the contrary notwithstanding, the Alternate Payee may not elect to begin receiving any benefit under the Plan until the Participant reaches the earliest retirement age specified under the Plan, currently age 52. In addition, the Alternate Payee's benefit may not commence until the first day of a month that is at least thirty (30) days after the Alternate Payee applies to commence benefits on forms provided by the Plan. For the purpose of calculating the Alternate Payee's benefit under the Plan, the Alternate Payee's age shall be used. If, at the time of the Alternate Payee's election to commence benefits under the Plan, the Alternate Payee has not yet attained age 63, the Alternate Payee's benefit will be reduced as follows:

(a) If, at the time of the Alternate Payee's election to commence benefits under the Plan, the Participant has already commenced benefits under the Plan, there shall be a 1/3 of 1% reduction for each month that the Alternate Payee is younger

than age 63 on the date the Alternate Payee commences benefits under the Plan, and provided that if Alternate Payee is younger than age 55, the reduction shall be the sum of 32% plus a 1/2 of 1% reduction for each month that the Alternate Payee is younger than age 55 on the date the Alternate Payee commences benefits under the Plan; and

(b) If, at the time of the Alternate Payee's election to commence benefits under the Plan, the Participant has not yet commenced benefits under the Plan, there shall be a 1/2 of 1% reduction for each month that the Alternate Payee is younger than age 63 on the date the Alternate Payee commences benefits under the Plan.

9. For the purpose of calculating the Alternate Payee's vested percentage in the Alternate Payee's Share, the Alternate Payee shall be considered vested to the same extent that the Participant is vested under the Plan at the time the Alternate Payee elects to begin receiving the benefit. The preceding sentence notwithstanding, for the purpose of calculating the death benefit described in Article V, Section 1 of the Plan, or any Successor to this section, the Alternate Payee shall be treated as a participant who permanently left the Industry, as such term is defined in Article I, Section 15 of the Plan or any successor to this section, on the date of the Participant's and Alternate Payee's separation.

10. The remainder of the contributions made on behalf of the Participant to the Plan, i.e., all contributions made to the Plan on behalf of the Participant less the contributions awarded to Alternate Payee under paragraph 5, shall not be subject to any claim or right of the Alternate Payee. The Participant's benefit under the Plan shall be calculated as if such remainder of contributions were the sole contributions made to the

Plan on the Participant's behalf and as if the Participant had never been married to the Alternate Payee.

11. The Plan shall mail any payment of the Alternate Payee's Share directly to the Alternate Payee at the address provided in paragraph 1(b) above or to an alternate address provided to the Plan in writing by the Alternate Payee.

12. Any payments of the Alternate Payee's Share made by the Plan shall be subject to withholding for federal and state tax, unless an election to waive withholding (if permitted by law) from the Alternate Payee is on file with the Plan Administrator.

13. Nothing contained in this Order shall be construed to require the Plan or Plan Administrator:

(a) To provide to the Alternate Payee any type of form of benefit or any option not otherwise available to the Participant under the Plan;

(b) To provide to the Participant and Alternate Payee increased benefits (determined on the basis of actuarial value); or

(c) To pay any benefits to the Alternate Payee which are required to be paid to another alternate payee under another order determined by the Plan Administrator to be a QDRO before this Order is determined by the Plan Administrator to be a QDRO.

14. 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 Plan Administrator may elect to treat this QDRO as a qualifying order.

15. The Court retains jurisdiction over this matter to amend this Order in order to establish and/or maintain its qualification as a QDRO under the Act.

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