

**MEMO# 5272**

October 27, 1993

## **DEPARTMENT OF LABOR REQUEST FOR INFORMATION CONCERNING QUALIFIED DOMESTIC RELATIONS ORDERS**

October 27, 1993 TO: PENSION COMMITTEE NO. 36-93 RE: DEPARTMENT OF LABOR REQUEST FOR INFORMATION CONCERNING QUALIFIED DOMESTIC RELATIONS ORDERS

Attached is a copy of a Department of Labor request for information concerning qualified domestic relations orders ("QDROs") under section 206(d)(3) of ERISA and section 414(p) of the Internal Revenue Code. The request invites comments concerning any problems that have arisen in interpreting the QDRO provisions. The Department is especially interested in the following issues: (1) the applicability of state and/or federal law; (2) the various duties of plan administrators under the QDRO provisions; (3) interpretation of the requirements and limitations of the QDRO provisions; (4) procedural requirements concerning the plan administrator's QDRO determination; and (5) conflicts between QDRO and/or plan provisions on one hand and ERISA and the Code on the other hand. Responses to the Department's request must be filed by December 20, 1993. Please contact the undersigned with any comments by Monday, November 29. Kathy D. Ireland Associate Counsel - Pension Attachment

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