1 # UTAH RETIREMENT SYSTEM AMENDMENTS
2 2015 GENERAL SESSION
3 STATE OF UTAH
4

5 **LONG TITLE**
6 **General Description:**
7 This bill modifies the Utah State Retirement and Insurance Benefit Act by amending
8 certain retirement provisions.
9 **Highlighted Provisions:**
10 This bill:
11 ▸ clarifies that a member may receive service credit for military service covered under
12 the provisions of the federal Uniformed Services Employment and Reemployment
13 Rights Act of 1994 (USERRA) instead of only member or participating employer
14 purchases of service credit;
15 ▸ allows a purchase of public service credit for employment with a participating
16 employer in a qualifying position for which the individual filed a written request for
17 exclusion from membership in a system;
18 ▸ allows the Retirement Office to recover any overpayment to a retiree who receives a
19 retirement allowance in violation of postretirement employment restrictions;
20 ▸ requires a participating employer who reemploys a retiree to contribute the
21 amortization rate to the system that would have covered the retiree regardless of
22 whether the position is retirement eligible;
23 ▸ amends the deadline from 60 days to 30 days for a participating employer to submit
24 to the office required contributions and submit service credit reports for employees
25 after the end of each pay period;
26 ▸ amends penalty provisions for delinquent contributions from 12% per annum to
27 equal to the greater of $250 or 50% of the total contributions for the employees for
28 the period of the reporting error;
29 ▸ provides that a court for a domestic relations order may not require the Retirement
30 Office to provide any type of benefit that is not otherwise provided by statute;
31 ▸ repeals the requirement for a participating employer to forward to the office certain
32 documentation relating to terminated employees and requires the employers to

33 maintain the records and make them available to the office upon request;
34 ▸ clarifies that the definition of "benefits normally provided" includes employer
35 contributions to a health savings account, health reimbursement account, health
36 reimbursement arrangement, or medical expense reimbursement plan; and
37 ▸ makes technical changes.
38 **Money Appropriated in this Bill:**
39 None
40 **Other Special Clauses:**
41 None
42 **Utah Code Sections Affected:**
43 AMENDS:
44 **49-11-402**, as renumbered and amended by Laws of Utah 2002, Chapter 250
45 **49-11-403**, as last amended by Laws of Utah 2014, Chapter 15
46 **49-11-505**, as last amended by Laws of Utah 2014, Chapters 15, 175, and 311
47 **49-11-601**, as last amended by Laws of Utah 2014, Chapter 201
48 **49-11-603**, as last amended by Laws of Utah 2014, Chapter 15
49 **49-11-612**, as last amended by Laws of Utah 2013, Chapter 316
50 **49-11-616**, as last amended by Laws of Utah 2013, Chapters 109, 316 and last amended
51 by Coordination Clause, Laws of Utah 2013, Chapter 109
52 **49-12-102**, as last amended by Laws of Utah 2013, Chapters 109 and 127
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54 *Be it enacted by the Legislature of the state of Utah:*
55 Section 1. Section **49-11-402** is amended to read:
56 **49-11-402. Purchase of military service credit.**
57 (1) [~~A~~] Except as provided under Subsection (7), a member who is absent from
58 employment with a participating employer by reason of an official call to full-time United
59 States military service may receive service credit for that military service as follows:
60 (a) the member, the participating employer, or the member and participating employer
61 jointly shall make the required payments, as determined by the office, to the system in which
62 the member participated at the time of the official call, according to the law governing that
63 particular system;

64 (b) prior to a member's retirement date, the required payments shall be made:
65 (i) during the period of full-time United States military service;
66 (ii) after the military service, but within a period not to exceed three times the period of
67 military service up to a maximum of five years; or
68 (iii) as otherwise allowed by federal law;
69 (c) required payments shall be based on the member's compensation at the time of the
70 official military call;
71 (d) if a required payment is not made within the time allowed under Subsection (1)(b),
72 the member or participating employer may purchase the service credit as allowed in Subsection
73 (2); and
74 (e) the member shall return to employment with the participating employer upon
75 receiving an honorable discharge from military service and there may not be intervening
76 employment outside of the employment with the participating employer.
77 (2) (a) A member, a participating employer, or a member and a participating employer
78 jointly, may purchase service credit for full-time United States military service, resulting from
79 an official call to duty, if the member has four or more years of service credit and the military
80 service does not otherwise qualify for service credit under this title.
81 (b) Payment to the office for a military service credit purchase shall be made to the
82 system under which the member is currently covered in an amount determined by the office
83 based on a formula recommended by the actuary and adopted by the board.
84 (c) The purchase shall be made through payroll deductions or through a lump sum
85 deposit based upon the present value of future payments.
86 (d) If total payment is not completed prior to retirement, service credit shall be prorated
87 in accordance with the amount paid.
88 (3) For purposes of Subsection (2), full-time United States military service does not
89 include any regularly scheduled or annual military service that is required by a reserve unit,
90 National Guard unit, or any other United States military unit.
91 (4) (a) If any of the factors used to determine the cost of a service credit purchase
92 change at or before the member's retirement date, the cost of the purchase shall be recalculated.
93 (b) If the recalculated cost exceeds the amount paid for the purchase, the member may:
94 (i) pay the increased cost, plus interest, to receive the full amount of service credit; or

95 (ii) not pay the increased cost and have the purchased service credit prorated.
96 (5) If the recalculated cost under Subsection (4) is less than the amount paid for the
97 purchase, the office shall refund the excess payment to the member or participating employer
98 who paid for the purchase.
99 (6) (a) The board may adopt rules under which a member may make the necessary
100 payments to the office for purchases under this title as permitted by federal law.
101 (b) The office may reject any payments if the office determines the tax status of the
102 system, plans, or programs would be jeopardized by allowing the payment.
103 (7) Notwithstanding the provisions under Subsection (1), a member may receive
104 service credit for military service covered under the provisions of the federal Uniformed
105 Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. Sec. 4301
106 et seq., under the terms and conditions provided under that law.
107 Section 2. Section **49-11-403** is amended to read:
108 **49-11-403. Purchase of public service credit not otherwise qualifying for benefit.**
109 (1) A member, a participating employer, or a member and a participating employer
110 jointly may purchase service credit equal to the period of the member's employment in the
111 following:
112 (a) United States federal employment;
113 (b) employment in a private school based in the United States, if the member received
114 an employer paid retirement benefit for the employment;
115 (c) public employment in another state or territory of the United States which qualifies
116 the member for membership in the public plan or system covering the employment, but only if
117 the member does not qualify for any retirement benefits based on the employment;
118 (d) forfeited service credit in this state if the member does not qualify for an allowance
119 based on the service credit;
120 (e) full-time public service while on an approved leave of absence;
121 (f) the period of time for which disability benefits were paid if:
122 (i) the member was receiving:
123 (A) long-term disability benefits;
124 (B) short-term disability benefits; or
125 (C) worker's compensation disability benefits; and

126 (ii) the member's employer had not entered into a benefit protection contract under
127 Section 49-11-404 during the period the member had a disability due to sickness or accident;
128 (g) employment covered by a retirement plan offered by a public or private system,
129 organization, or company designated by the State Board of Regents, if the member forfeits any
130 retirement benefit from that retirement plan for the period of employment to be purchased
131 under this Subsection (1)(g); [~~or~~]
132 (h) employment in a charter school located within the state if the member forfeits any
133 retirement benefit under any other retirement system or plan for the period of employment to be
134 purchased under this Subsection (1)(h)[~~.~~]; or
135 (i) employment with a participating employer that is exempt from coverage under this
136 title under a written request for exemption with the office, if the member forfeits any retirement
137 benefit under any other retirement system or plan for the period of employment to be purchased
138 under this Subsection (1)(i).
139 (2) A member shall:
140 (a) have at least four years of service credit before a purchase can be made under this
141 section; and
142 (b) forfeit service credit and any defined contribution balance based on employer
143 contributions under any other retirement system or plan based on the period of employment for
144 which service credit is being purchased.
145 (3) (a) To purchase credit under this section, the member, a participating employer, or a
146 member and a participating employer jointly shall make payment to the system under which the
147 member is currently covered.
148 (b) The amount of the payment shall be determined by the office based on a formula
149 that is:
150 (i) recommended by the actuary; and
151 (ii) adopted by the board.
152 (4) The purchase may be made through payroll deductions or through a lump sum
153 deposit based upon the present value of future payments.
154 (5) Total payment must be completed prior to the member's effective date of retirement
155 or service credit will be prorated in accordance with the amount paid.
156 (6) (a) For a purchase made before July 1, 2010, if any of the factors used to determine

157 the cost of a service credit purchase change at or before the member's retirement date, the cost
158 of the purchase shall be recalculated at the time of retirement.
159 (b) For a purchase made before July 1, 2010, if the recalculated cost exceeds the
160 amount paid for the purchase, the member, a participating employer, or a member and a
161 participating employer jointly may:
162 (i) pay the increased cost, plus interest, to receive the full amount of service credit; or
163 (ii) not pay the increased cost and have the purchased service credit prorated.
164 (c) For a purchase made on or after July 1, 2010:
165 (i) the purchase shall be made in accordance with rules:
166 (A) adopted by the board based on recommendations by the board's actuary; and
167 (B) in effect at the time the purchase is completed; and
168 (ii) the cost of the service credit purchase shall not be recalculated at the time of
169 retirement.
170 (7) If the recalculated cost under Subsection (6)(a) is less than the amount paid for the
171 purchase, the office shall refund the excess payment to the member or participating employer
172 who paid for the purchase.
173 (8) (a) The board may adopt rules under which a member may make the necessary
174 payments to the office for purchases under this title as permitted by federal law.
175 (b) The office may reject any payments if the office determines the tax status of the
176 system, plans, or programs would be jeopardized by allowing the payment.
177 (9) An employee who elects to participate exclusively in the defined contribution plan
178 under Chapter 22, Part 4, Tier II Defined Contribution Plan, or Chapter 23, Part 4, Tier II
179 Defined Contribution Plan, may not purchase service credit for that period of employment.
180 Section 3. Section **49-11-505** is amended to read:
181 **49-11-505. Reemployment of a retiree -- Restrictions.**
182 (1) (a) For purposes of this section, "retiree":
183 (i) means a person who:
184 (A) retired from a participating employer; and
185 (B) begins reemployment on or after July 1, 2010, with a participating employer;
186 (ii) does not include a person:
187 (A) who was reemployed by a participating employer before July 1, 2010; and

188 (B) whose participating employer that reemployed the person under Subsection
189 (1)(a)(ii)(A) was dissolved, consolidated, merged, or structurally changed in accordance with
190 Section 49-11-621 after July 1, 2010; and
191 (iii) does not include a person who is reemployed as an active senior judge or an active
192 senior justice court judge as described by Utah State Court Rules, appointed to hear cases by
193 the Utah Supreme Court in accordance with Article VIII, Section 4, Utah Constitution.
194 (b) (i) This section does not apply to employment as an elected official if the elected
195 official's position is not full time as certified by the participating employer.
196 (ii) The provisions of this section apply to an elected official whose elected position is
197 full time as certified by the participating employer.
198 (c) (i) This section does not apply to employment as a part-time appointed board
199 member who does not receive any remuneration, stipend, or other benefit for the part-time
200 appointed board member's service.
201 (ii) For purposes of this Subsection (1)(c), remuneration, stipend, or other benefit does
202 not include receipt of per diem and travel expenses up to the amounts established by the
203 Division of Finance in:
204 (A) Section 63A-3-106;
205 (B) Section 63A-3-107; and
206 (C) rules made by the Division of Finance according to Sections 63A-3-106 and
207 63A-3-107.
208 (2) A retiree may not for the same period of reemployment:
209 (a) (i) earn additional service credit; or
210 (ii) receive any retirement related contribution from a participating employer; and
211 (b) receive a retirement allowance.
212 (3) (a) Except as provided under Subsection (3)(b) or (10), the office shall cancel the
213 retirement allowance of a retiree if the reemployment with a participating employer begins
214 within one year of the retiree's retirement date.
215 (b) The office may not cancel the retirement allowance of a retiree who is reemployed
216 with a participating employer within one year of the retiree's retirement date if:
217 (i) the retiree is not reemployed by a participating employer for a period of at least 60
218 days from the retiree's retirement date;

219 (ii) upon reemployment after the break in service under Subsection (3)(b)(i), the retiree
220 does not receive any employer provided benefits, including:
221 (A) medical benefits;
222 (B) dental benefits;
223 (C) other insurance benefits except for workers' compensation as provided under Title
224 34A, Chapter 2, Workers' Compensation Act, and withholdings required by federal or state law
225 for Social Security, Medicare, and unemployment insurance; or
226 (D) paid time off, including sick, annual, or other type of leave; and
227 (iii) (A) the retiree does not earn in any calendar year of reemployment an amount in
228 excess of the lesser of $15,000 or one-half of the retiree's final average salary upon which the
229 retiree's retirement allowance is based; or
230 (B) the retiree is reemployed as a judge as defined under Section 78A-11-102.
231 (c) Beginning January 1, 2013, the board shall adjust the amounts under Subsection
232 (3)(b)(iii)(A) by the annual change in the Consumer Price Index during the previous calendar
233 year as measured by a United States Bureau of Labor Statistics Consumer Price Index average
234 as determined by the board.
235 (d) The office shall cancel the retirement allowance of a retiree for the remainder of the
236 calendar year if the reemployment with a participating employer exceeds the limitation under
237 Subsection (3)(b)(iii)(A).
238 (e) If a retiree is reemployed under the provisions of Subsection (3)(b), the termination
239 date of the reemployment, as confirmed in writing by the participating employer, is considered
240 the retiree's retirement date for the purpose of calculating the separation requirement under
241 Subsection (3)(a).
242 (f) If a retiree received a retirement allowance in error, due to reemployment in
243 violation of this section:
244 (i) the office shall cancel the retiree's retirement allowance; and
245 (ii) if the retiree applies for a future benefit, the office shall recover any overpayment in
246 accordance with the provisions of Section 49-11-607.
247 (4) If a reemployed retiree has completed the one-year separation from employment
248 with a participating employer required under Subsection (3)(a), the retiree may elect to:
249 (a) earn additional service credit in accordance with this title and cancel the retiree's

250 retirement allowance; or
251 (b) continue to receive the retiree's retirement allowance and forfeit any retirement
252 related contribution from the participating employer who reemployed the retiree.
253 (5) (a) As used in this Subsection (5), "amortization rate" means the amortization rate,
254 as defined in Section 49-11-102, to be applied to the system that would have covered the retiree
255 if the position were deemed to be an eligible, full-time position within that system.
256 [~~(5)~~] (b) A participating employer who reemploys a retiree shall contribute to the office
257 the amortization rate[~~, as defined in Section 49-11-102, to be applied to the system that would~~
258 ~~have covered the retiree,~~] if the reemployed retiree:
259 [~~(a)~~] (i) has completed the one-year separation from employment with a participating
260 employer required under Subsection (3)(a); and
261 [~~(b)~~] (ii) makes an election under Subsection (4)(b) to continue to receive a retirement
262 allowance while reemployed.
263 (6) (a) A participating employer shall immediately notify the office:
264 (i) if the participating employer reemploys a retiree;
265 (ii) whether the reemployment is subject to Subsection (3)(b) or (4) of this section; and
266 (iii) of any election by the retiree under Subsection (4).
267 (b) A participating employer shall certify to the office whether the position of an
268 elected official is or is not full time.
269 (c) A participating employer is liable to the office for a payment or failure to make a
270 payment in violation of this section.
271 (d) If a participating employer fails to notify the office in accordance with this section,
272 the participating employer is immediately subject to a compliance audit by the office.
273 (7) (a) The office shall immediately cancel the retirement allowance of a retiree in
274 accordance with Subsection (7)(b) if the office receives notice or learns of:
275 (i) the reemployment of a retiree in violation of Subsection (3); or
276 (ii) the election of a reemployed retiree under Subsection (4)(a).
277 (b) If the retiree is eligible for retirement coverage in the reemployed position, the
278 office shall cancel the allowance of a retiree subject to Subsection (7)(a), and reinstate the
279 retiree to active member status on the first day of the month following the date of:
280 (i) reemployment if the retiree is subject to Subsection (3); or

281 (ii) an election by an employee under Subsection (4)(a).
282 (c) If the retiree is not otherwise eligible for retirement coverage in the reemployed
283 position:
284 (i) the office shall cancel the allowance of a retiree subject to Subsection (7)(a)(i); and
285 (ii) the participating employer shall pay the amortization rate to the office on behalf of
286 the retiree.
287 (8) (a) A retiree subject to Subsection (7)(b) who retires within two years from the date
288 of reemployment:
289 (i) is not entitled to a recalculated retirement benefit; and
290 (ii) will resume the allowance that was being paid at the time of cancellation.
291 (b) Subject to Subsection (2), a retiree who is reinstated to active membership under
292 Subsection (7) and who retires two or more years after the date of reinstatement to active
293 membership shall:
294 (i) resume receiving the allowance that was being paid at the time of cancellation; and
295 (ii) receive an additional allowance based on the formula in effect at the date of the
296 subsequent retirement for all service credit accrued between the first and subsequent retirement
297 dates.
298 (9) (a) A retiree subject to this section shall report to the office the status of the
299 reemployment under Subsection (3) or (4).
300 (b) If the retiree fails to inform the office of an election under Subsection (4), the office
301 shall withhold one month's benefit for each month the retiree fails to inform the office under
302 Subsection (9)(a).
303 (10) A retiree shall be considered as having completed the one-year separation from
304 employment with a participating employer required under Subsection (3)(a), if the retiree:
305 (a) before retiring:
306 (i) was employed with a participating employer as a public safety service employee as
307 defined in Section 49-14-102, 49-15-102, or 49-23-102;
308 (ii) and during the employment under Subsection (10)(a)(i), suffered a physical injury
309 resulting from external force or violence while performing the duties of the employment, and
310 for which injury the retiree would have been approved for total disability in accordance with
311 the provisions under Title 49, Chapter 21, Public Employees' Long-Term Disability Act, if

312 years of service are not considered;
313 (iii) had less than 30 years of service credit but had sufficient service credit to retire,
314 with an unreduced allowance making the public safety service employee ineligible for
315 long-term disability payments under Title 49, Chapter 21, Public Employees' Long-Term
316 Disability Act, or a substantially similar long-term disability program; and
317 (iv) does not receive any long-term disability benefits from any participating employer;
318 and
319 (b) is reemployed by a different participating employer.
320 (11) The board may make rules to implement this section.
321 Section 4. Section **49-11-601** is amended to read:
322 **49-11-601. Payment of employer contributions -- Penalties for failure to comply --**
323 **Adjustments to be made.**
324 (1) The employer contributions, fees, premium taxes, contribution adjustments, and
325 other required payments shall be paid to the office by the participating employer as determined
326 by the executive director.
327 (2) A participating employer that fails to withhold the amount of any member
328 contributions, as soon as administratively possible, shall also pay the member contributions to
329 the office out of its own funds.
330 (3) Except as limited by Subsections (6) and (7), if a participating employer does not
331 make the contributions required by this title within [~~60~~] 30 days of the end of the pay period,
332 the participating employer is liable to the office as provided in Section 49-11-604 for:
333 (a) delinquent contributions;
334 (b) interest on the delinquent contributions as calculated under Section 49-11-503; and
335 (c) a [~~12% per annum penalty on delinquent contributions.~~] penalty equal to the greater
336 of:
337 (i) $250; or
338 (ii) 50% of the total contributions for the employees for the period of the reporting
339 error.
340 (4) The executive director may waive all or any part of the interest, penalties, expenses,
341 and fees if the executive director finds there were extenuating circumstances surrounding the
342 participating employer's failure to comply with this section.

343 (5) Contributions made in error will be refunded to the participating employer or
344 member that made the contributions.
345 (6) (a) An employer described in Subsection 49-12-202(2)(c) or (d), or Subsection
346 49-13-202(2)(c), (d), or (e) that paid retirement benefits to an employee or retiree that were not
347 required by this title may offer the retirement benefits paid to the employee as a substantial
348 substitute to service credit and retirement benefits that may have been earned by the employee
349 under this title.
350 (b) An employee who received retirement benefits under Subsection (6)(a) may sign an
351 affidavit that:
352 (i) acknowledges the substantial substitute received by the employee under Subsection
353 (6)(a); and
354 (ii) irrevocably relinquishes service credit and retirement benefits that may have
355 accrued to the employee under this title effective from the employee's date of employment with
356 the employer described in Subsection (6)(a) to the date of the employer's election under Section
357 49-12-202 or 49-13-202.
358 (c) Nothing in this section shall be construed to diminish an employer's right to recover
359 past retirement benefits other than Social Security, paid to an employee or retiree, in error or
360 under mistaken belief that the employer was not a participating employer.
361 (7) If the employer files with the office an irrevocable written relinquishment of service
362 credit signed by the member or retiree:
363 (a) the office shall proportionally reduce any delinquent contributions, penalties, fees,
364 or interest assessed against a participating employer in connection with a member or retiree
365 described in Subsection (6)(a); and
366 (b) the system has no liability to the employee for benefits relinquished under
367 Subsection (6)(b).
368 Section 5. Section **49-11-603** is amended to read:
369 **49-11-603. Participating employer to report and certify -- Time limit -- Penalties**
370 **for failure to comply.**
371 (1) As soon as administratively possible, but in no event later than [~~60~~] 30 days after
372 the end of each pay period, a participating employer shall report and certify to the office:
373 (a) the eligibility for service credit accrual of:

374 (i) each current employee;
375 (ii) each new employee as the new employee begins employment; and
376 (iii) any changes to eligibility for service credit accrual of each employee;
377 (b) the compensation of each current employee eligible for service credit; and
378 (c) other factors relating to the proper administration of this title as required by the
379 executive director.
380 (2) Each participating employer shall submit the reports required under Subsection (1)
381 in a format approved by the office.
382 (3) A participating employer shall be liable to the office for:
383 (a) any liabilities and expenses, including administrative expenses and the cost of
384 increased benefits to employees, resulting from the participating employer's failure to correctly
385 report and certify records under this section;
386 (b) a penalty equal to the greater of:
387 (i) $250; or
388 (ii) 50% of the total contributions for the employees for the period of the reporting
389 error[~~, whichever is greater~~]; and
390 (c) attorney fees.
391 (4) The executive director may waive all or any part of the interest, penalties, expenses,
392 and fees if the executive director finds there were extenuating circumstances surrounding the
393 participating employer's failure to comply with this section.
394 (5) The executive director may estimate the length of service, compensation, or age of
395 any employee, if that information is not contained in the records.
396 Section 6. Section **49-11-612** is amended to read:
397 **49-11-612. Domestic relations order benefits -- Nonassignability of benefits or**
398 **payments -- Exemption from legal process.**
399 (1) As used in this section, "domestic relations order benefits" means:
400 (a) an allowance;
401 (b) a defined contribution account established under:
402 (i) Part 8, Defined Contribution Plans;
403 (ii) Chapter 22, New Public Employees' Tier II Contributory Retirement Act; or
404 (iii) Chapter 23, New Public Safety and Firefighter Tier II Contributory Retirement

405 Act;

406 (c) a continuing monthly death benefit established under:

407 (i) Chapter 14, Part 5, Death Benefit;

408 (ii) Chapter 15, Part 5, Death Benefit;

409 (iii) Chapter 16, Part 5, Death Benefit;

410 (iv) Chapter 17, Part 5, Death Benefit;

411 (v) Chapter 18, Part 5, Death Benefit; or

412 (vi) Chapter 19, Part 5, Death Benefit;

413 (d) a lump sum death benefit provided under:

414 (i) Chapter 12, Part 5, Death Benefit;

415 (ii) Chapter 13, Part 5, Death Benefit;

416 (iii) Chapter 22, Part 5, Death Benefit; or

417 (iv) Chapter 23, Part 5, Death Benefit; or

418 (e) a refund of member contributions upon termination.

419 (2) Except as provided in Subsections (3), (4), and (5), the right of any member, retiree,
420 participant, covered individual, or beneficiary to any retirement benefit, retirement payment, or
421 any other retirement right accrued or accruing under this title and the assets of the funds created
422 by this title are not subject to alienation or assignment by the member, retiree, participant, or
423 their beneficiaries and are not subject to attachment, execution, garnishment, or any other legal
424 or equitable process.

425 (3) The office may, upon the request of the retiree, deduct from the retiree's allowance
426 insurance premiums or other dues payable on behalf of the retiree, but only to those entities
427 that have received the deductions prior to February 1, 2002.

428 (4) (a) The office shall provide for the division of domestic relations order benefits
429 with former spouses and family members under an order of a court of competent jurisdiction
430 with respect to domestic relations matters on file with the office.

431 (b) The court order shall specify the manner in which the domestic relations order
432 benefits shall be partitioned, whether as a fixed amount or as a percentage of the benefit.

433 (c) Domestic relations order benefits split under a domestic relations order are subject
434 to the following:

435 (i) the amount to be paid or the period for which payments shall be made under the