

**City of Tallahassee Qualified Public Plans are Not Subject to
Qualified Domestic Relations Order (QDRO)/Income Deduction Order (IDO)**

The City's pension plans are qualified public plans under the Internal Revenue Code, Section 401(a); and therefore, not subject to assignment, garnishment, or Qualified Domestic Relations orders (QDRO). Neither a QDRO nor Income Deduction Order (IDO) for property division can be used to require the pension plan to make payments to a former spouse as equitable distribution of marital assets. The employee can, upon retirement, request a direct deposit for electronic payment to a former spouse's bank account if required to do so within the contents of the final judgment or on a voluntary basis. It is the employee's sole responsibility for providing a copy of the final judgment to the Retirement Office, and for requesting and maintaining any required or voluntary direct deposit. Any final judgments will be reviewed for compliance by the City's legal staff. The City's Retirement Office may not be able to provide estimated future value of pension benefits.

If you require any additional information, you may contact our office at 850/891-8343.