

## **CHAPTER 21 – QUALIFIED DOMESTIC RELATIONS ORDER (QDRO)**

### **2100 General Information**

#### **2101 Employer Reporting**

### **2100 General Information**

Wisconsin statutes allow for the division of Wisconsin Retirement System participant rights and benefits as required by a divorce action or termination of a domestic partnership (Qualified Domestic Relations Order).

A Qualified Domestic Relations Order (QDRO) awards an alternate payee (former spouse or domestic partner) a percentage—up to 50%—of a participant’s WRS account (service and contributions) as of the divorce decree date or date the domestic partnership was terminated. The portion of the account awarded to the alternate payee in the QDRO is deducted from the participant’s account and transferred into a separate account established for the alternate payee. Once the account is divided, both the participant and the alternate payee receive a statement showing the new balances in both accounts.

Employees may contact the Department of Employee Trust Funds toll free at 1-877-533-5020 or 608-266-3285 with questions on QDRO awards.

### **2101 Employer Reporting**

After being informed of a WRS participating employee subject to a QDRO, ETF may send a *Report for QDRO of Current Year Earnings/Contributions* (ET-2561) to the employer for certification of any unreported hours, earnings and contributions through the day before the divorce decree date or the date on which the domestic partnership was terminated. The employer completes the form, retains the employer copy and submits the original and alternate payee copies to ETF.