

POLICY ON DOMESTIC RELATIONS ORDERS

North Carolina Supplemental Retirement Plans

Adopted: August 26, 2021
Last Revised: December 1, 2022

1. The award in a domestic relations order will be calculated by the plan's recordkeeper and placed in a plan account for the alternate payee, who becomes a participant in the plan. The recordkeeper is Empower as of the date of this policy.
2. Unless otherwise required in the domestic relations order, the calculation of the award will not include any amount in the participant's loan fund.
3. Unless otherwise required in the domestic relations order, the award will be taken pro rata from the participant's investments in the plan, and the tax basis for the investments in the award will be the same tax basis as the investments in the participant's account.
4. An alternate payee will not be eligible for any payment, benefit, or other right under a plan that would not otherwise be available to a participant.
5. As part of reviewing, responding to, or administering a domestic relations order, the Department and the recordkeeper may provide the following information regarding a participant's plan account to the alternate payee or the alternate payee's attorney or representative:
 - a. Whether the participant has an account in the plan;
 - b. The participant's account balance as of a date required to administer the domestic relations order; and
 - c. Whether the award exceeds the participant's balance.
6. See "Domestic Relations Orders for the North Carolina Supplemental Retirement Plans" for additional information regarding domestic relations order for the plans. The document is located on www.myncretirement.com (link [here](#)) and includes information on submitting draft and court-entered domestic relations orders, model order templates, and the required affidavit for the review of draft orders. Model order templates for the NC 401(k) Plan and the NC 457 Plan are located on www.myncretirement.com (links here for the [NC 401\(k\) Plan](#) and the [NC 457 Plan](#)).

Revision History and Effective Dates

Version	Effective Date	Description of Changes
1.0	August 26, 2021	Original version
1.1	December 1, 2022	Changed Prudential Retirement to Empower and removed reference to NC 403(b) Program

Approved by the North Carolina Supplemental Retirement Board of Trustees:



Secretary of the Board