Qualified Domestic Relations Orders

Related Practices

Family Law and Divorce

- Adultery, Substance Abuse, or Domestic Violence
- Alimony and Spousal Support
- Business Assets
- Child Custody
- Contempt of Court/Violations of Orders
- Divorce Lawyer
- Modifications of Prior Agreements
- Prenuptial Agreements
- Property Division
- Qualified Domestic Relations Orders
- Restraining Orders
- Termination of Parental Rights

For most typical families, the two largest assets are the marital home and retirement accounts. Retirement funds acquired during the marriage are considered to be marital assets that are subject to division by the Court. To accomplish this task without causing negative tax implications, a Qualified Domestic Relations Order (also known as a QDRO) is usually required to divide the retirement account.

The IRS Code has certain language that is required in such an Order. QDROs are required by the Plan Administrator to divide a 401(k) account or company pension. While QDROs are usually necessary in most cases, they are not required in every case. For instance, IRA accounts may be divided without a QDRO pursuant to the terms of the basic settlement agreement approved by the Court.

Military retirement accounts/plans, both vested and unvested, have additional factors that are looked at in determining whether a Domestic Relations Order is necessary. Whether a QDRO will be necessary in your case will depend upon the final division of assets and the type of retirement accounts that may be involved in your situation.

©2026 Rosen Hagood All Rights Reserved |