

SUBTITLE A. INCOME TAXES  
CHAPTER 1. NORMAL TAXES AND SURTAXES  
SUBCHAPTER D. DEFERRED COMPENSATION, ETC.  
PART I. PENSION, PROFIT-SHARING, STOCK BONUS PLANS, ETC.  
SUBPART B. SPECIAL RULES

IRC Sec. 414

Sec. 414. Definitions and special rules [Caution: See prospective amendment note below.].

(p) Qualified domestic relations order defined. For purposes of this subsection and section 401(a)(13) [[26 USCS § 401\(a\)\(13\)](#)] --

(1) In general.

(A) Qualified domestic relations order. The term "qualified domestic relations order" means a domestic relations order--

(i) which creates or recognizes the existence of an alternate payee's right to, or assigns to an alternate payee the right to, receive all or a portion of the benefits payable with respect to a participant under a plan, and

(ii) with respect to which the requirements of paragraphs (2) and (3) are met.

...

(11) Application of rules to certain other plans. For purposes of this title, a distribution or payment from a governmental plan (as defined in subsection (d)) or a church plan (as described in subsection (e)) or an eligible deferred compensation plan (within the meaning of section 457(b) [[26 USCS § 457\(b\)](#)]) shall be treated as made pursuant to a qualified domestic relations order if it is made pursuant to a domestic relations order which meets the requirement of clause (i) of paragraph (1)(A).

(12) Tax treatment of payments from a section 457 plan. If a distribution or payment from an eligible deferred compensation plan described in section 457(b) [[26 USCS § 457\(b\)](#)] is made pursuant to a qualified domestic relations order, rules similar to the rules of section 402(e)(1)(A) [[26 USCS § 402\(e\)\(1\)\(A\)](#)] shall apply to such distribution or payment.

(13) Consultation with the Secretary. In prescribing regulations under this subsection and section 401(a)(13) [[26 USCS § 401\(a\)\(13\)](#)], the Secretary of Labor shall consult with the Secretary.