

Qualified Domestic Relations Orders Introduction to the 2025-2026 Edition

Among the new and updated sections in this release are:

- § 1:3 Internal Revenue Service
- § 3:8 Allocation of plan expenses
- § 4:2 The QDRO process
- § 6:10 Waiver and “plan document rule”
- § 9:1 QDROs and health insurance
- § 10:3 Life insurance—Purposes of life insurance
- § 11:3 Military orders
- § 12:2 Plan sponsor fiduciary issues
- § 12:70 QDRO approval by judicial approval
- § 12:71 Resettlements and modifications to QDROs
- § 12:74 Attorney’s fees

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