

Title 22 STATE RETIREMENT AND PENSION SYSTEM

Subtitle 01 GENERAL REGULATIONS

Chapter 03 Domestic Relations Orders

Authority: State Personnel and Pensions Article §§21-110, 21-502, and 21-603, Annotated Code of Maryland

.03 Eligible Domestic Relations Orders.

A. (Text unchanged)

B. A domestic relations order shall constitute an eligible domestic relations order only if it satisfies all of the following requirements:

(1) – (16) (Text unchanged)

(17) States that:

(a) All payments to the alternate payee shall be includable in the taxable income of and taxable to the alternate payee [in the same proportion as payments to the participant are includable in the taxable income of and taxable to the participant] *in accordance with the applicable provisions of the Internal Revenue Code, Treasury regulations and other guidance*; and

(b) (Text unchanged)

(18) (Text unchanged)

C. – F. (Text unchanged)