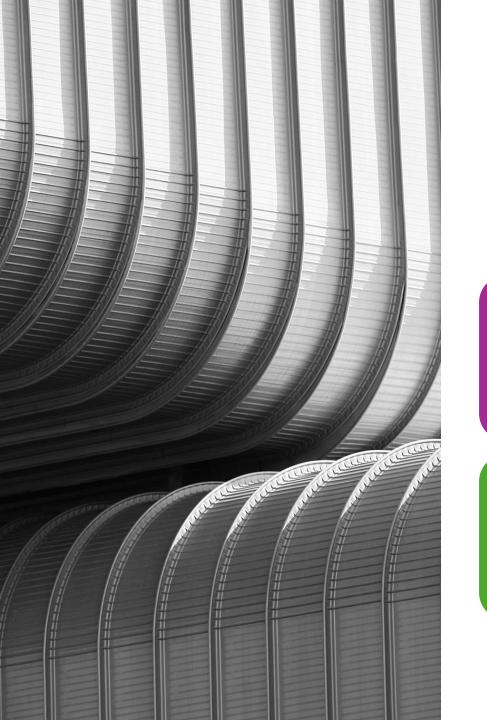
Dividing Retirement in Divorce

Thomas J. Daley

Board Certified Family Law Attorney

KoonsFuller, P.C.

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I. Introduction

A. Importance of Retirement Benefits in Divorce

B. Overview of Applicable Laws

II. Understanding Different Types of Retirement Plans

A. Defined Benefit Plans

- 1. Characteristics
- 2. Division Methods

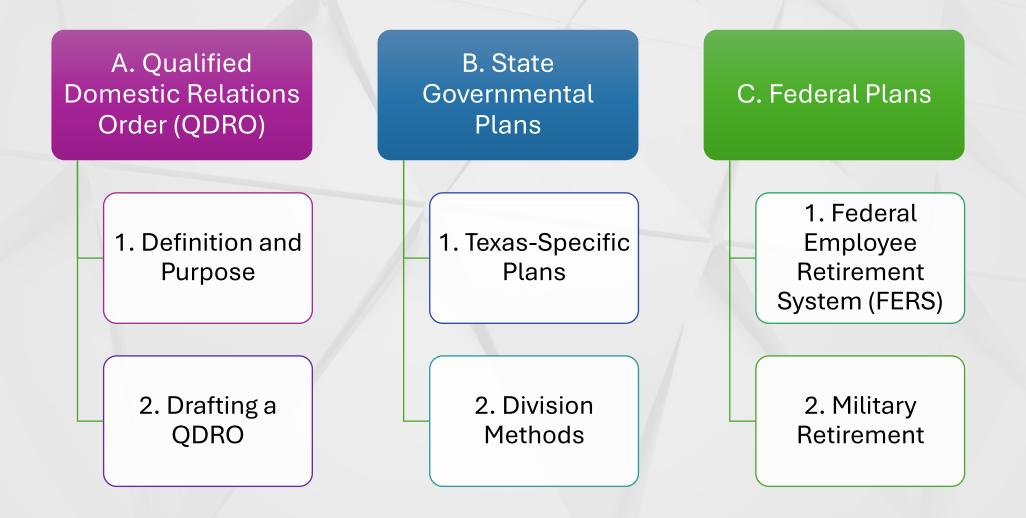
B. Defined Contribution Plans

- 1. Characteristics
- 2. Division Methods

C. Hybrid Plans

- 1. Characteristics
- 2. Division Methods

III. Legal Framework and Orders for Division



IV. Tax Implications

A. Taxation of Divided Benefits

- 1. Tax Treatment of Distributions
- 2. Impact on Alternate Payee

B. Strategic Considerations

- 1. Lump Sum vs. Annuity
- 2. Early Retirement Options

V. Practical Considerations in Division



- Importance of Comprehensive Data
- Employee Consent and Releases

B. Avoiding Common Pitfalls

- Freezing Benefits
- Addressing Non-Qualified Plans



C. Working with Plan Administrators

- Building Effective Relationships
- Addressing Administrator Requirements

VI. Case Law and Precedents

A. Key Texas Cases

- Shanks v. Treadway
- Reiss v. Reiss

B. Impact of Case Law on Practice

- Ensuring Accurate and Specific Orders
- Learning from Case Law Precedents

VII. Drafting and Implementing Effective Orders



A. Checklists and Office Procedures

1. Initial Case
Assessment
2. Drafting Phase

B. Common Areas of Failure

 Misunderstanding Plan Rules
Failing to Secure Approval



C. Addressing Post-Divorce Issues

 Enforcement and Amendments
Ongoing Legal Support

VIII. Conclusion

A. Summary of Key Points

B. Final Tips and Recommendations

C. Q&A Session