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RETIREMENT PLAN JOINDER—INFORMATION SHEET

Type of Retirement Plan	Examples	Joinder Required
Governmental plan of a state, county, public school or university, or other public agency	California Public Employees' Retirement System (CalPERS), California State Teachers' Retirement System (CalSTRS), and University of California Retirement System (UCRS) (includes both qualified plans and nonqualified plans, such as Int. Rev. Code, § 457(b) or (f) deferral plans or Int. Rev. Code, § 403(b) Tax Sheltered Annuity (TSA)	Yes
Federal government plan	Federal government plans including all military branches, Civil Service Retirement System (CSRS), Federal Employees Retirement System (FERS), Foreign Service Pension System (FSPS)	No
Funded plan (whether or not qualified) covering employees working for private-industry employer (includes collectively bargained plans)	Int. Rev. Code, § 401(k) plan, defined benefit pension plan (traditional or cash balance), profit-sharing plan, money purchase or target benefit pension plan, Employee Stock Ownership Plan (ESOP), Tax Sheltered Annuity (TSA)	No (ERISA covered)
Unfunded nonqualified plan covering employees working for private-industry or tax-exempt employer (other than excess benefit plans)	Supplemental executive retirement plan, Int. Rev. Code, § 457(f) deferral plan, Stock Appreciation Right (SAR) or phantom stock plan, severance plan	No (ERISA covered)
Plan (qualified or nonqualified) covering only business owners and spouses or employees of a church	Int. Rev. Code, § 401(k) plan, defined benefit pension plan (traditional or cash balance), profit-sharing plan, money purchase or target benefit pension plan, Keogh, Tax Sheltered Annuity (TSA)	Yes
Individual Retirement Account or annuity	Individual Retirement Account (IRA), Roth IRA	No (not true retirement plans; Qualified Domestic Relations Orders (QDROs) do not apply). May be divided by judgment or order
All others		Generally yes

For domestic partnerships and same-sex marriages, please consult an attorney as federal laws apply and rules may vary.

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Judicial Council of California
FL-318-INFO [New January 1, 2009]

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FL-318-INFO

Retirement Plan Joinder—Information Sheet

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