
Value of Pensions in Divorce

Fifth Edition

by Mark K. Altschuler

Value of Pensions in Divorce, Fifth Edition, provides guidelines for financial advisors, divorce attorneys, and pension actuaries through every stage of the pension valuation process—from preliminary client interview to review of pension valuation reports, drafting of qualified domestic relations orders (QDROs), and cross-examination of expert witnesses. Mathematics are kept to a minimum, and legal principles and concepts of pension valuation are translated into plain English and illustrated with examples, sample court orders, and pension documents.

Highlights of the Fifth Edition

The revised and expanded Fifth Edition includes detailed explanations and examples, as well as updates on standard topics. It introduces new approaches and new concepts relevant to everyday practice. It also offers practical applications of the values allocations and settlements of pensions in marital dissolutions.

Included in this Fifth Edition are:

- An introduction to and new regulations under the Pension Protection Act of 2006 (see §§ 6.08, 6.09, 13.22, and 19.07)
- A national survey of Social Security offset case law, covering the case where the employee does not pay into Social Security (see § 5.03)
- Analysis, tables, and sample valuations to reflect the new standards for pension valuation under the Pension Protection Act of 2006 and under the Pension Benefit Guaranty Corporation (PBGC) (see §§ 13.22, 13.13[G], and 12.05)
- Detailed explanation of how a present value is calculated (see § 13.13[G])
- Expanded coverage of bright line vs. coverture, including a nationwide survey of bright line states and coverture states (see § 13.06)
- Expanded analysis of joint and survivor valuations, including detailed explanation of joint mortality (see §§ 10.08[C] and 13.13[H])
- Detailed description of the Armed Forces Retirement System under both Active and Reserve duty, including sample pension valuations (see § 23.02)



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- Armed Forces Retirement System Survivor Benefit Plan (SBP) coverage, including explanation and Federal code citations for the 10-year rule and the 1-year rule, plus a new method of determining how the Former Spouse can bear the cost of the SBP (see § 23.05)
- Sample Military Court Orders (Military QDRO's) under both bright line and coverture jurisdictions, and under both Active and Reserve duty (see § 23.06)
- Preserving the benefits of the Former Spouse under military disability, including the new regulations for Combat Related Special Compensation (CRSC) and Concurrent Retirement and Disability Pay (CRDP) (see § 23.16)
- Expanded discussion and case law citations of the subtraction, tracing, and coverture methods of defined contribution valuations (see §§ 14.04 and 14.05)
- New case studies and detailed analyses of the three valuation methods, with explanation of the time-weighted rate of return (see § 14.07).

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