

# Troyan & Associates, P.A.

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PRACTICE DEDICATED TO PENSIONS / QDROs / VALUATIONS

## Definitions:

- a. Prorata share (5 CFR § 838.621): A "Prorata share" means one-half of the fraction whose numerator is the number of months of Federal civilian and military service that the retiree performed during the marriage and whose denominator is the total number of months of Federal civilian and military service performed by the employee.
- b. Court order (5 CFR § 838.103) means any judgment or property settlement issued by or approved by any court of any State court in connection with, or incident to, the divorce, annulment of marriage, or legal separation of a Federal employee or retiree.
- c. Court order acceptable for processing (5 CFR § 838.103) means a court order as defined in (5 CFR § 838 and that meets the requirements of the applicable subparts to affect an employee annuity, or to award a former spouse survivor annuity.
- d. Employee (5 CFR § 838.103) means an employee or Member covered by CSRS or FERS.
- e. Employee annuity (5 CFR § 838.103) means the recurring payments under CSRS or FERS made to a retiree.
- f. Civil Service Retirement System or "CSRS" means the retirement system for Federal employees described in subchapter III of chapter 83 of title 5, United States Code.
- g. Federal Employees Retirement System or "FERS" means the retirement system for Federal employees described in chapter 84 of title 5, United States Code.
- h. Former spouse(5 CFR § 838.103) means (1) in connection with a court order affecting an employee annuity or a refund of employee contributions, a living person whose marriage to an employee has been subject to a divorce, annulment of marriage, or legal separation resulting in a court order, or (2) in connection with a court order awarding a former spouse survivor annuity, a living person who was married for at least 9 months to an employee or retiree who performed at least 18 months of civilian service covered by CSRS or who performed at least 18 months of civilian service creditable under FERS, and whose marriage to the employee or retiree was terminated prior to the death of the employee or retiree.

- i. Former spouse survivor annuity(5 CFR § 838.103) means a recurring benefit under CSRS or FERS, or the basic employee death benefit under FERS as described in part 843 of this chapter, that is payable to a former spouse after the employee's or retiree's death.
- j. Self-only annuity (5 CFR § 838.103) means the recurring unreduced payments to a retiree who has elected not to provide a survivor annuity to anyone.
- k. Gross annuity(5 CFR § 838.103) means the amount of monthly annuity payable after reducing the self-only annuity to provide survivor annuity benefits, if any, but before any other deduction. Unless the court order expressly provides otherwise, "gross annuity" also includes any lump-sum payments made to the retiree under section 8343a or section 8420a of title 5, United States Code.
- l. Net annuity(5 CFR § 838.103) means the amount of monthly annuity payable after deducting from the gross annuity any amounts that are (1) owed by the retiree to the United States, (2) deducted for health benefits premiums under section 8906 of title 5, United States Code, and §§ 891.401 and 891.402 of this chapter, (3) deducted for life insurance premiums under section 8714a(d) of title 5, United States Code, (4) deducted for Medicare premiums, (5) properly withheld for Federal income tax purposes, if the amounts withheld are not greater than they would be if the retiree claimed all dependents to which he or she was entitled, or (6) properly withheld for State income tax purposes, if the amounts withheld are not greater than they would be if the retiree claimed all dependents to which he or she was entitled. Unless the court order expressly provides otherwise, "net annuity" also includes any lump-sum payments made to the retiree under section 8343a or section 8420a of title 5, United States Code.



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