

DIVORCE BEFORE 13 SEPTEMBER 2007 & ELECTION BEFORE 1 MARCH 2009	DIVORCE BEFORE 13 SEPTEMBER 2007 AND ELECTION AFTER 1 MARCH 2009	DIVORCE BETWEEN 13 SEPTEMBER 2007 AND 1 MARCH 2009	DIVORCE AFTER 1 MARCH 2009
<p><i>ACCRUAL DATE?</i></p> <p>Date non-member elects to receive benefit.</p> <p><i>WHO PAYS TAX?</i></p> <p>Member</p> <p>(The non-member may elect to transfer the benefit)</p> <p><i>WHEN?</i></p> <p>At date of non-members election.</p> <p><i>HOW MUCH?</i></p> <p>Tax is paid at either the members' current highest average rate of tax or at the members' previous highest average rate of tax.</p> <p><i>CAN THE MEMBER CLAIM BACK?</i></p> <p>The member has the right of recovery (own action) against the non-member spouse if so stipulated in divorce order.</p>	<p><i>ACCRUAL DATE?</i></p> <p>Date non-member elects to receive benefit.</p> <p><i>WHO PAYS TAX?</i></p> <p>Member</p> <p>(The non-member may elect to transfer the benefit)</p> <p><i>WHEN?</i></p> <p>At date of non-members election.</p> <p><i>HOW MUCH?</i></p> <p>Tax is paid according to stand alone table.</p> <p><i>CAN THE MEMBER CLAIM BACK?</i></p> <p>The member has the right of recovery (own action) against the non-member spouse if so stipulated in divorce order.</p>	<p><i>ACCRUAL DATE?</i></p> <p>Date divorce is granted.</p> <p><i>WHO PAYS TAX?</i></p> <p>If date of accrual is before 1 March 2009 –Member.</p> <p>(The non-member may elect to transfer the benefit)</p> <p><i>WHEN?</i></p> <p>At date of non-members election.</p> <p><i>HOW MUCH?</i></p> <p>Tax is paid at either the members' current highest average rate of tax or at the members' previous highest average rate of tax.</p> <p><i>CAN THE MEMBER CLAIM BACK?</i></p> <p>The member has the right of recovery (own action) against the non-member spouse if so stipulated in divorce order.</p>	<p><i>ACCRUAL DATE?</i></p> <p>Date divorce is granted.</p> <p><i>WHO PAYS TAX?</i></p> <p>Non-member spouse.</p> <p>(The non-member may elect to transfer the benefit)</p> <p><i>WHEN?</i></p> <p>At date of non-members election</p> <p><i>HOW MUCH?</i></p> <p>Tax paid according to new stand-alone tax table.</p> <p><i>CAN THE MEMBER CLAIM BACK?</i></p> <p>Not applicable.</p>

