

**20:16:19:35. Nonalienation of benefits.** No benefit payable at any time under the plan may be subject in any manner to alienation, sale, transfer, assignment, pledge, attachment, or encumbrance of any kind. An attempt to encumber a benefit in any way is void. A benefit is not subject in any manner to the debts or liabilities of a person to whom the benefit is payable. However, the board may make distributions pursuant to a qualified domestic relations order as defined in Internal Revenue Code § 414(p), if the board has notified the employee and any alternate payee of the order and has determined that the order is a qualified domestic relations order.

**Source:** 28 SDR 109, effective February 11, 2002; 36 SDR 207, effective July 1, 2010; 40 SDR 197, effective May 27, 2014.

**General Authority:** SDCL 3-12-222.

**Law Implemented:** SDCL 3-12-218, 3-12-219.