

STATE OF ALASKA

DEATH BENEFITS

IMPORTANT NOTICE: Both Federal and State death benefits **MAY** be tax exempt.

The IRS Code of the United States states that:

Survivor benefits attributable to service by a public safety officer who is killed in the line of duty:

(1) In General

Gross incomes shall not include any amount paid as a survivor annuity on account of the death of a public safety officer (as such term is defined in section 1204 of the Omnibus Crime Control and Safe Streets Act 1968) killed in the line of duty—

- (A) If such annuity is provided, under a governmental plan which meets the requirements of section 401(a), to the spouse (or a former spouse) of the public safety officer or to a child of such officer; and
- (B) To the extent such annuity is attributable to such officer's service as a public safety officer.

(2) Exceptions

Paragraph (1) shall not apply with respect to the death of any public safety officer if, as determined in accordance with the provisions of the Omnibus Crime Control and Safe Streets Act of 1968—

- (A) The death was caused by the intentional misconduct of the officer or by such officer's intention to bring about such officer's death;
- (B) The officer was voluntarily intoxicated at the time of death;
- (C) The officer was performing such officer's duties in a grossly negligent manner at the time of the death
- (D) The payment is to an individual whose actions were substantial contributing factor to the death of the officer

Learn about line of duty death benefits information for all states and US territories at ODMP.org. Brought to you by Concerns of Police Survivors and the Officer Down Memorial Page.



To obtain certified copies of registered personal documents, contact the Bureau of Vital Statistics at one of the following locations:

Juneau- 5441 Commercial BLVD, PO Box 110675, Juneau, AK 99801. (907) 465-3391. Fairbanks- 615 23rd AVE, STE 300, Fairbanks, AK 99701. (907) 452-4863. Anchorage- 3601 C Street, STE 128, Anchorage, AK 99503. (907) 269-0991.

STATE DEATH BENEFIT PAYMENTS

(Based on Employee System)

Beneficiary to receive a \$2,000 basic life insurance benefit or a \$5,000 benefit for an accidental death for State Patrolmen.

BENEFICIARY

The spouse is automatically deemed the beneficiary to receive the PERS Death Benefit (see below); regardless of written beneficiary unless the couple has been married less than two years and/or not living together when designation was changed.

DEPENDENT CHILDREN

Children are considered to be dependent if **unmarried** child; including adopted, dependent for support **under 19 years of age; 23 if full time student**. There are no restrictions if the child is disabled.

PENSION PAYMENTS

When a member dies from occupational causes before retiring, the spouse or other eligible beneficiary is **entitled** to a death benefit. **The member does not have to be vested to qualify for these benefits.** The spouse is the beneficiary if the Division did not receive a Waiver of Benefits. The spouse will receive a monthly survivors' pension. If there is no surviving spouse, and the member has dependent children, the survivors' pension will be divided equally among those children. If there is no surviving spouse or dependent children, and someone else is the designated beneficiary, that person will receive the following lump sum amount: the balance of the employee contribution account, a lump sum payment of \$1,000, \$100 times the number of years of TRS membership service at the time of death not to exceed \$3,000.

The monthly survivor's allowance is 10% of salary for each dependent child up to a maximum of four children (40%). The allowance ceases when the child is no longer eligible. The spouse receives a 50% of the member's retirement benefit.



Benefits will cease when the spouse is deceased.

ALASKA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)

On January 1, 1961, the legislature established the Public Employees' Retirement System (PERS) to attract qualified people into public service employment. Since that time, the PERS has undergone many improvements and is now *one of the best plans in the nation*. The PERS offers a variety of benefits to its members and their survivors. These benefits, when combined with other income, are designed to provide members with **financial security during their retirement years.** PERS membership **is required** for all permanent full-time and part-time employees of the state of Alaska and political subdivisions participating in the PERS, unless specific employees are excluded by Alaska Statutes or participation agreements.

The monthly survivor's benefit is the greater of 50% of the gross salary or 75% of the normal retirement benefit they would have earned when they retired.

Contact: Alaska Public Employees' Retirement System, State of Alaska, Department of Administration, The Division of Retirement and Benefits: 6th Floor State Office Building, PO Box 110203, Juneau, AK 99811. (907) 465-4460.

MEDICAL BENEFITS

Besides the other benefits described, **major medical insurance coverage is available** to survivors who are receiving monthly PERS benefits and their dependents. This coverage ends when the benefit recipient dies or is no longer eligible to receive monthly PERS benefits.

Members first hired under the PERS after June 30, 1986, and their survivors can obtain the coverage for themselves and their spouses and eligible dependents by electing to be covered and paying:

- the full monthly premium, if the member or survivor is **under age 60**; or
- one-half of the monthly premium, if the member or survivor is **over age 60**, but under age 65.

Coverage is provided at no cost for members and their survivors if they were first hired under PERS **before July 1, 1986**.

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Additional insurance **may be purchased** for Dental-Vision-Audio coverage and/or Long Term Care coverage.

STATE EDUCATIONAL BENEFITS

The state of Alaska **does not provide** any educational benefits.

WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers in Alaska; however, waivers are permitted. The insurer pays \$10,000 for funeral expenses and \$5,000 to the surviving spouse and/or children. In addition, weekly benefits are paid to the surviving spouse and dependents. Children receive benefits until age 19 or older while they go to high school or during their first four years of trade school, technical school or college.

The total benefit is 80% of the worker's spendable earnings payable to a spouse or a spouse and child(ren), with a minimum weekly benefit of \$110 and a maximum weekly benefit of \$987. Benefits are subject to offsets under Social Security and an employer pension or profit-sharing plan. After 5 and 8 years, a spouse's benefit payments are reduced, and are terminated at 10 years unless the spouse is permanently and totally disabled or has reached age 52. Spouse receives a 2-year lump sum upon remarriage.

Contact the Workers' Compensation Division of the Department of Labor at PO Box 11512, Juneau, AK 99811. (97) 465-2790.

PERSONAL INSURANCE - INTESTATE

Uniform Probate Code, including 1975 Official Amendments, adopted (13.06.005-13.36.100)

Renunciation - Person with right to estate of decedent may renounce in whole or in part right of succession to any property or interest in it, including future interest by filing written renunciation nor later than nine months after death of decedent or donee of power. (13.11.295).

CRIME VICTIM COMPENSATION

Compensation may be awarded to victims of violent crimes for injuries or death resulting from incidents or offenses occurring on and after July 1, 1971. The amount of the benefit payable will be reduced by the amount of any benefits received through a Workers' Compensation claim.



Contact the Violent Crimes Compensation Board for more information at PO Box 115512, Juneau, AK 99811. (907)465-3040.

TAXES

Survivor and death benefits **are exempt** from Alaska income taxes. But, if you live outside Alaska you may be liable for state and local income taxes.

CONTACTS

Alaska Police Officers Association P.O. Box 240106 Anchorage, Alaska 99524

Fraternal Order of Alaska State Troopers 453 S. Valley Way Palmer, Alaska 99645

Anchorage Police & Retirement Fund P.O. Box 196650 Anchorage, Alaska 99519

FUNERAL AND CREMATION BENEFITS

Dignity Memorial funeral, cremation and cemetery providers created the Public Servants Program for emergency service personnel. This program provides dignified and honorable tributes, at no cost, for career and volunteer law enforcement officers who fall in the line of duty. Visit their website for complete information @ www.dignitymemorial.com and look under Public Servants for details. You may also call 800-344-6489 and speak with a representative.

PEER SUPPORT ORGANIZATION

Established in 1984, Concerns of Police Survivors, Inc., (COPS), is a national, non-profit organization that works with law enforcement agencies, police organizations, mental health professional, and local peer-support organizations to provide assistance to surviving families of law enforcement officers killed in the line of duty. COPS has become a "lifeline" to police survivors nationwide. Contact the COPS National Office or visit www.nationalcops.org/chap.htm for information on a chapter in your area.