STATE OF MICHIGAN

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

IRS Code 101 (h) (1) In general. Gross income 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 of 1968) killed in the line of duty.
Exceptions (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 Safety Streets Act of 1968.
101 (h) (2) (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, the officer was voluntarily intoxicated at the time of death, the officer was performing such officer’s duties in a grossly negligent manner at the time of death, or the payment is to an individual whose actions were a substantial contributing factor to the death of the officer.

To obtain certified copies of registered personal documents, contact the county clerk’s office, or the State of Michigan: Vital Records Requests, 201 Townsend ST, Capitol View BLDG, 3rd Floor, Lansing, MI 48913. (517) 335-8666.

STATE DEATH BENEFITS

Public Act 46 of 2004, the Public Safety Officers Benefit Act, provides compensation to the dependents of public safety officers who are killed or who are permanently disabled in the line of duty. The state shall pay a benefit of **$25,000** to 1 of the following:

1. If the deceased public safety officer leaves a surviving spouse, to that surviving spouse.
2. If the deceased public safety officer does not leave a spouse, to his or her dependents.
3. If the public safety officer does not leave a surviving spouse or any surviving dependents, payment shall be made to the estate of the deceased public safety officer.
4. If the public safety officer is permanently and totally disabled, to the spouse, but if there is no spouse, to the dependents, and if there are no dependents, then to the entity providing care to the permanently and totally disabled public safety officer.

The benefit shall be paid in addition to any other benefit that the beneficiary receives due to the death of the public safety officer. This Act is retroactive and is effective October 1, 2003.

PA 46 defines a **public safety officer** as “any individual serving a public agency in an official capacity, with or without compensation, as a law enforcement officer, a firefighter, rescue squad member, or ambulance crew member. A **law enforcement officer** includes police, corrections, probation, parole, bailiffs, or other similar court officers.

**Line of Duty** means either of the following:
- Any action which an officer whose primary function is crime control or reduction, enforcement of the criminal law, or suppression of fires is obligated or authorized by rule, regulations, condition of employment or service, or law to perform, including those social, ceremonial, or athletic functions to which the officer is assigned, or for which the officer is compensated, by the public agency he or she serves. For other officers, line of duty means any action the officer is so obligated or authorized to perform in the course of controlling or reducing crime, enforcing the criminal law, or suppressing fires.
- Any action which an officially recognized or designated public employee member of a rescue squad or ambulance crew is obligated or authorized by rule, regulation, condition of employment or service, or law to perform.
The Michigan Commission on Law Enforcement Standards (MCOLES) division of the Michigan Department of State Police is responsible for the administration of this program. Contact: 106 W. Allegan, STE 600, Lansing, MI 48909. (517) 322-1417.

HEALTH BENEFITS

Varied, depending upon the individual municipal or county department. Benefits for spouse and children may expire within days of an officer’s death.

A Michigan Department of State Police spouse is covered for life; dependent children are covered until age 18; this may be extended beyond age 18 if dependent children remain in student status or have a permanent disability. Contact: Michigan Department of Civil Service, Capitol Commons Center, 400 S Pine ST, Lansing, MI 48913. (517) 373-3030.

WORKERS’ COMPENSATION

Workers’ Compensation coverage is compulsory for employers with 3 or more employees in Michigan; however, waivers are allowed.

Benefit is 90% of worker’s spendable earnings for a spouse or a spouse with child(ren) with a maximum weekly benefit of $742.00 for a maximum period of 500 weeks. Burial allowance is $6000.

Children receive benefits until 16, 18 if full-time students, or longer if disabled, notwithstanding the 500-week limit.

To receive workers’ compensation benefits, the surviving spouse must take the initiative and file a workers’ compensation claim. If a claim is disputed, it may be necessary for the spouse to seek the services of a workers’ compensation attorney. The initial hearing on disputed claims is before the Board of Magistrates and is subject to review by the workers’ compensation Appellate Commission.

Contact the Bureau of Workers’ Disability Compensation, P.O. Box 30016, Lansing, MI 48909, telephone # (888) 396-5041.

PENSION BENEFITS

Public Act 8, 2002, amended 1937 PA 345 to, among other things, prohibit the denial of pension benefits to the spouses of public safety officers killed in the line of duty who remarry.
The remarriage of a surviving spouse shall not render the surviving spouse ineligible to receive a pension described in section 6(1)(i) or a duty death pension described in section 6(2)(a). A surviving spouse whose pension as described in either of those sections was terminated due to the surviving spouse’s remarriage shall be eligible to receive that pension or duty death pension beginning on the first day of the month following the month in which written application for reinstatement is filed with the board, but shall not be eligible to receive the pension or duty death pension attributable to any month beginning before the month of reinstatement under this section.

Beginning on the effective date of the amendatory act that amended this subsection, [May 20, 2003] the provisions of subsection (1) that apply to a surviving spouse who is eligible to receive the pension or duty death pension described in section 6(1)(i) shall apply to a municipality upon approval by resolution of the governing body of the municipality.

Beginning on the effective date of the amendatory act that added this subsection, [May 20, 2003] a surviving spouse who is eligible to receive a duty death pension described in section 6(2)(a) and who remarries after that date shall not be denied a duty death pension by a municipality because of that remarriage.

Members of the State Police Retirement System may contact P.O. Box 30171, Lansing, MI 48909; 1-800-381-5111. Even prior to Public Act 8 of 2002, surviving spouses of state police officers were not denied pension upon remarriage.

EDUCATION BENEFITS

Public Act 195 of 1996, the Police Officer’s and Firefighter’s Survivor Tuition Act, provides for the waiver of tuition at public community and junior colleges and state universities for the surviving spouse and children of Michigan police officers and fire fighters killed in the line of duty. The program is intended to provide an educational benefit to the spouse and children of police officers and fire fighters who made the ultimate sacrifice for their communities and the citizens of Michigan. Beginning with the academic year 1996/97, tuition is waived for eligible survivors enrolled in classes leading to a certificate or undergraduate degree.

The Michigan Commission on Law Enforcement Standards (MCOLES) division of the Michigan Department of State Police is responsible for the administration of this program.

Persons wishing to participate in this program must submit an application prior to the start of the academic year. The Act has specific eligibility requirements; therefore, potential applicants are encouraged to read the following information carefully before applying. Contact: Michigan Department of Treasury, Office of Scholarships and Grants, (888) 447-2687.

APPLICANT ELIGIBILITY REQUIREMENTS
To be eligible, the person applying must be the spouse or child, natural or adopted, of a Michigan police officer or firefighter who was killed in the line of duty. A child must be less than age 21 at the time of the police officer’s or firefighter’s death.

The deceased police officer must have been a sheriff or sheriff deputy, village or township marshal, a police officer of any city, village, or township, an officer of the state police, or any other police officer trained and certified pursuant to the Commission on Law Enforcement Standards Act. The death must have been the direct and proximate result of a traumatic injury incurred in the line of duty.

TUITION WAIVER REQUIREMENTS

Eligible surviving spouses and children must meet the following requirements:

- **Apply, qualify, and be admitted** in a program of study leading to a certificate or degree at a Michigan public community college, junior college, or a state university.
- **Be a legal resident of Michigan** for 12 consecutive months preceding application. Dependent students shall use the parent’s residency status.
- Provide satisfactory evidence to the Michigan Department of State Police that the applicant is an eligible child or surviving spouse of a police officer or firefighter killed in the line of duty.
- Apply for the first time **before the age of 21**, if the student is the child of a deceased police officer or firefighter.
- Be certified by the financial aid officer of the eligible college or university that the waiver is needed to meet education expenses. The child’s or surviving spouse’s family income, excluding any income from death benefits attributable to the police officer’s or firefighter’s death, must be below 400% of the federal poverty level.
- Maintain satisfactory academic progress for each enrolled term or semester as defined by the institution of attendance.
- Have **not** received a bachelor’s degree
- Have received a tuition waiver for less than 124 semester hours or 180 term hours, and for less than a maximum of 9 semesters or the equivalent number of terms.

[The 400% of the federal poverty level should not deter an eligible recipient from applying. For 2003-2004, 400% of the federal poverty level for a family of three was $61,040; for a family of four, it was $73,600. Family income from death benefits attributable to the officer’s death is EXCLUDED when calculating income.]

LIMITATIONS

The eligible college or university may waive tuition only for courses applicable toward a certificate or degree in the program in which the applicant is enrolled. Tuition may be waived for **not more than 9 semesters** or the equivalent in terms. Tuition may be waived only to the extent
that the tuition is not covered or paid by any scholarship, trust fund, statutory benefit, or other source of tuition coverage.

Contact the Survivor Tuition Waiver Program, Michigan Commission on Law Enforcement Standards, 106 W Allegan, STE 600, Lansing, MI 48909. (517) 322-1417.

ADDITIONAL BENEFITS

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.

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.