



STATE OF FLORIDA

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

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 Bureau of Vital Statistics, P. O. Box 210, Jacksonville, FL 32231, phone (904) 359-6900.

LAW ENFORCEMENT OFFICERS AND CORRECTIONAL OFFICERS DEATH BENEFITS

STATE DEATH BENEFITS

F.S. 112. 19 (Effective July 1, 2009.) Paid to **beneficiary designated by officer** during life and delivered by state.

- A. \$59,455.00 if death is **accidental**.
- B. \$59,455.00 if death is **accidental** and officer was in "**fresh pursuit**" or responding to an **emergency**.
- C. \$178,360.00 if unlawfully and **intentionally killed**.

F.S. 112. 19 2. (f) A full-time **law** enforcement, correctional, or correctional probation officer who is employed by a state agency is killed in the line of duty as a result of an act of violence inflicted by another person while the officer is engaged in the performance of **law** enforcement duties or as a result of an assault against the officer under riot conditions, the **sum of \$1,000** shall be paid, as provided for in paragraph (d), toward the **funeral and burial** expenses of such officer. Such benefits are in addition to any other benefits which employee beneficiaries and dependents are entitled to under the provisions of the Workers' Compensation **law** or any other state or federal statutes.

2A-8.005 Adjustments to Reflect Consumer Price Index.

(1) Section 112.19(2) (j), Florida Statutes, requires the Bureau to adjust the statutory amount on July 1 of each year based on the Consumer Price Index for all urban consumers published by the United States Department of Labor, using the most recent figures available. The Bureau will utilize the previous March Consumer Price Index published by the United States Department of Labor and the benefits shall be adjusted from the benefit amount of the year before.

(2) The statutory amount for the period July 1, 2009 through June 30, 2010, is:

- (a) For those benefits paid or to be paid under paragraph (a) of subsection (2); \$59,455.00
- (b) For those benefits paid or to be paid under paragraph (b) of subsection (2); \$59,455.00

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(c) For those benefits paid or to be paid under paragraph (c) of subsection (2); \$178,360.00.

Specific Authority 112.19 FS. Law Implemented 112.19 FS. History-New 12-10-03, Amended 8-17-04, 7-26-05, 7-26-06.

F.S. 112.193 Upon the death of a law enforcement, correctional, or correctional probation officer, the employer may present to the spouse or other beneficiary of the officer, upon request, **one complete uniform, including the badge worn by the officer**. However, if law enforcement, correctional, or correctional probation officer is **killed in the line of duty**, the employer may present, upon request, to the spouse or other beneficiary of the officer the **officer's service-issued handgun**, if one was issued as part of the officer's equipment. If the employer is not in possession of the service-issued handgun, the employer may, within its discretion, and upon written request of the spouse or other beneficiary, present a similar handgun. The provisions of this section shall also apply in that instance to a law enforcement or correctional officer who died before May 1, 1993. In addition, the officer's service handgun may be presented by the employer for any such officer who was killed in the line of duty prior to this act becoming a law.

F.S. 112.194 Any state board, commission, department, division, bureau, or agency, or any county or municipality that employs or appoints law enforcement officers or correctional officers may establish an award program to award a Medal of Valor to any such officer whose actions are extraordinary and expose the officer to peril beyond the call of duty. The Medal of Valor may include, but is not limited to, a medal authorized to be worn on the officer's uniform during formal occasions and a commendation bar to be worn on the uniform during normal duty. The amount of funds that may be expended to provide a Medal of Valor shall not exceed \$250. **Upon the death of such a law enforcement officer or correctional officer, the employer may present the Medal of Valor posthumously to the officer's closest living relative.**

FLORIDA RETIREMENT SYSTEM BENEFITS

F.S. Chapter 121(121.091(7)(d) Florida Retirement System Benefit. Retirement benefits **equaling 50%** of the deceased's officers' salary to surviving spouse for the rest of the **spouse's lifetime**, or the surviving children **until 18 years of age**.

The surviving spouse of any member killed in the line of duty may receive a monthly pension equal to **one-half of the monthly salary** being received by the member at the time of death **for the rest of the surviving spouse's lifetime** or, if the member was vested, such surviving spouse may elect to receive a benefit as provided in paragraph (b). Benefits provided by this paragraph shall supersede any other distribution that may have been provided by the member's designation of beneficiary.

(b)If you are **vested** at the time of your death your spouse **could choose**, instead of the benefit described above, a monthly **benefit calculated as if you had retired** under option 3 (a reduced monthly benefit payable to you for your lifetime). Upon your death, your joint annuitant (spouse, a natural or legally adopted child who is either a minor or physically or mentally incapable of self-support, or any other person who is receiving one-half or more of his support from the member or is

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eligible to be claimed as a dependent on the federal income tax return of the member), if living, will receive a **lifetime monthly benefit payment** in the same amount as you were receiving. No further benefits are payable after **both you and your joint annuitant are deceased**), *provided that your spouse is your designated beneficiary.*

Cost of Living Adjustment

You will receive a **3% cost-of-living increase on July 1** of each year. The increase will be included in the benefit payment you receive at the end of July. The increase is based on the June benefit, *excluding the health insurance subsidy.*

Contacting the Division of Florida Retirement: Address your correspondence to: Division of Retirement, PO Box 9000, Tallahassee, Florida 32315-9000, (877) 738-5622.

MUNICIPAL, LOCAL LAW MUNICIPALITY OR LOCAL LAW PENSIONS

F.S.185.162 For any municipality, chapter plan, local law municipality, or local law plan under this chapter: (1) Each police officer may, on a form, provided for that purpose, signed and filed with the board of trustees, designate a choice of one or more persons, named sequentially or jointly, as his or her beneficiary (or beneficiaries) to receive the benefit, if any, which may be payable in the event of the police officer's death, and each designation may be revoked by such police officer by signing and filing with the board of trustees a new designation or beneficiary form. (2) If no beneficiary is named in the manner provided by subsection (1), or if no beneficiary designated by the member survives him or her, the death benefit, if any, which may be payable under the plan with respect to such deceased police officer shall be paid by the board of trustees to the estate of such deceased police officer, provided that in any of such cases the board of trustees, in its discretion, may direct that the commuted value of the remaining monthly income payments be paid in a lump sum. Any payment made to any person pursuant to this subsection shall operate as a complete discharge of all obligations under the plan with regard to such deceased police officer and shall not be subject to review by anyone, but shall be final, binding and conclusive on all persons ever interested hereunder. 3) Notwithstanding any other provision of law to the contrary, **the surviving spouse of any pension participant member killed in the line of duty shall not lose survivor retirement benefits if the spouse remarries. The surviving spouse of such deceased member whose benefit terminated because of remarriage shall have the benefit reinstated as of July 1, 1994, at an amount that would have been payable had such benefit not been terminated.** This paragraph shall apply to **all municipalities** which receive state excise tax moneys.

Contacting the Division of Municipal Police and Fire Pension Fund Office: Address your correspondence to: Division of Municipal Police and Fire Pension, P.O. Box 9000, Tallahassee, Florida 32315-9000 (850) 922-0667



WORKERS COMPENSATION

Chapter 440

Definition: Law enforcement officer, firefighter, emergency medical technician, or paramedic; when acting within the course of employment if an employee:(a) Is elected, appointed, or employed full time by a municipality, the state, or any political subdivision and is vested with authority to bear arms and make arrests and the employee's primary responsibility is the prevention or detection of crime or the enforcement of the penal, criminal, traffic, or highway laws of the state; (b) Was discharging that primary responsibility within the state in a place and under circumstances reasonably consistent with that primary responsibility; and (c) Was not engaged in services for which he or she was paid by a private employer, and the employee and his or her public employer had no agreement providing for workers' compensation coverage for that private employment.;

F.S.440.16 Compensation for death. (1) If death results from the accident within 1 year thereafter or follows continuous disability and results from the accident within 5 years thereafter, the employer shall pay: (a) Within 14 days after receiving the bill, actual **funeral expenses not to exceed \$7,500.**

(b) Compensation, in addition to the above, in the following percentages of the average weekly wages to the following persons entitled thereto on account of dependency upon the deceased, and in the following order of preference, subject to the limitation provided in subparagraph 2., but such compensation shall be subject to the limits provided in s. 440.12(2), shall not exceed **\$150,000**, and may be less than, but shall not exceed, for all dependents or persons entitled to compensation, **66²/₃ percent of the average wage:**

1. To the spouse, if there is no child, 50 percent of the average weekly wage, such compensation to cease upon the spouse's death.
2. To the spouse, if there is a child or children, the compensation payable under subparagraph 1. and, in addition, 16²/₃ percent on account of the child or children. However, when the deceased is survived by a spouse and also a child or children, whether such child or children are the product of the union existing at the time of death or of a former marriage or marriages, the judge of compensation claims may provide for the payment of compensation in such manner as may appear to the judge of compensation claims just and proper and for the best interests of the respective parties and, in so doing, may provide for the entire compensation to be paid exclusively to the child or children; and, in the case of death of such spouse, 33¹/₃ percent for each child. However, upon the surviving spouse's remarriage, the spouse shall be entitled to a lump-sum payment equal to 26 weeks of compensation at the rate of 50 percent of the average weekly wage as provided in s. 440.12(2), unless the \$150,000 limit provided in this paragraph is exceeded, in which case the surviving spouse shall receive a lump-sum payment equal to the remaining available benefits in lieu of any further indemnity benefits. In no case shall a surviving spouse's acceptance of a lump-sum payment affect payment of death benefits to other dependents.

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3. To the child or children, if there is no spouse, $33\frac{1}{3}$ percent for each child.
4. To the parents, 25 percent to each, such compensation to be paid during the continuance of dependency.
5. To the brothers, sisters, and grandchildren, 15 percent for each brother, sister, or grandchild.

Contacting the Division of Workers Compensation: Address your correspondence to: Division of Workers' Compensation **Assessments Unit**, 200 East Gaines Street, Tallahassee, FL 32399-4220, (800) 342-1741

EDUCATIONAL BENEFITS

F.S. 112.19 ²(3) If a law enforcement, correctional, or correctional probation officer is **accidentally killed on or after June 22, 1990, or unlawfully and intentionally killed on or after July 1, 1980**, the state shall waive certain educational expenses that the child or spouse of the deceased officer incurs while obtaining a career certificate, an undergraduate education, or a postgraduate education. The amount **waived by the state** shall be an amount equal to the **cost of tuition and matriculation and registration fees for a total of 120 credit hours**. The child or spouse may attend a state career center, a state community college, or a state university. The child or spouse may attend any or all of the institutions specified in this subsection, on either a full-time or part-time basis. The benefits provided to a child under this subsection shall continue **until the child's 25th birthday**. The benefits provided to a spouse under this subsection must commence **within 5 years after the death occurs, and entitlement thereto shall continue until the 10th anniversary of that death**. The waiver can be obtained from the registrar of the school the child attends.

F.S. 440.16 (c) To the surviving spouse, payment of postsecondary student fees for instruction at any career center **up to 1,800 classroom hours or payment of student fees** at any community college established under part III of chapter 1004 for up to 80 semester hours. The spouse of a deceased state employee shall be entitled to a full waiver of such fees. The benefits provided for in this paragraph shall be in addition to other benefits provided for in this section and **shall terminate 7 years after the death of the deceased employee, or when the total payment in eligible compensation under paragraph (b) has been received**. To qualify for the educational benefit under this paragraph, the spouse shall be required to meet and maintain the regular admission requirements of, and be registered at, such career center or community college, and make satisfactory academic progress as defined by the educational institution in which the student is enrolled. (2) The dependence of a child, except a child physically or mentally incapacitated from earning a livelihood, shall terminate with the attainment of 18 years of age, with the attainment of 22 years of age if a full-time student in an accredited educational institution, or upon marriage.

For information call **Florida Department of Labor, Division of Workers Compensation 800-342-1741**.



HEALTH BENEFITS STATE EMPLOYEES

F.S. 112.19 2.(g) Any political subdivision of the state that employs a full-time law enforcement officer as defined or a full-time correctional officer who is **killed in the line of duty** on or after **July 1, 1993**, as a **result of an act of violence** inflicted by another person while the officer is engaged in the performance of **law** enforcement duties or as a result of an assault against the officer under riot conditions **shall pay the entire premium of the political subdivision's health insurance plan for the employee's surviving spouse until remarried, and for each dependent child** of the employee until the child reaches the age of majority or until the end of the calendar year in which the child reaches the age of 25 if: at the time of the employee's death, the child is dependent upon the employee for support; and the surviving child continues to be dependent for support, or the surviving child is a full-time or part-time student and is dependent for support.

MUNICIPAL, LOCAL EMPLOYEES

F.S. 112.19(h)1. Any employer who employs a full-time law enforcement, correctional, or correctional probation officer who, on or after **January 1, 1995**, **suffers a catastrophic injury**, in the line of duty shall pay the **entire premium of the employer's health insurance plan for the injured employee, the injured employee's spouse, and for each dependent child of the injured employee** until the child reaches the age of majority or until the end of the calendar year in which the child reaches the age of 25 if the child continues to be dependent for support, or the child is a full-time or part-time student and is dependent for support. The term "health insurance plan" does not include supplemental benefits that are not part of the basic group health insurance plan. **If the injured employee subsequently dies, the employer shall continue to pay the entire health insurance premium** for the surviving spouse until remarried, and for the dependent children, under the conditions outlined in this paragraph.

PERSONAL LIFE POLICY - INTESTATE

Descent and Distribution: Real (other than homestead) and personal property of intestate descends and is distributed as follows:

- (1) In absence of lineal descendants of surviving spouse;
- (2) If all surviving lineal decedents are lineal descents of surviving spouse, first \$20,000 plus one-half of balance of estate to surviving spouse and other one-half of balance to lineal descendants;
- (3) If any of surviving lineal descendants is not lineal descendant of surviving spouse, one-half to surviving spouse and one-half to lineal descendants;
- (4) If no surviving spouse, entire estate to lineal descendants, or if none;

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- (5) To brothers and sisters;
- (6) If none of foregoing, one-half each to paternal and maternal kindred in following course: (a) Grandfather and grandmother equally, or survivor, (b) Uncles and aunts and descendants of those kindred as survive in order aforesaid
- (7) If no kindred of either part, then to kindred of last deceased spouse as if said spouse survived decedent and then died intestate entitled to estate.

ADDITIONAL BENEFITS

Check with the **local F.O.P. lodge** to see if they offer any type of insurance and check to see if any other FOP policies were issued. **Current National F.O.P. Insurance Agents are Republic Underwriter at (313) 649-5800. Current Florida F.O.P. Insurance Agent is John Cipolla at 800-733-5131.**

Police Benevolent Association: The PBA offers a **cash donation** to families of PBA members killed **in the line of duty**. For more information or to check on a donation contact your **local Police Benevolent Association**.

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.**

STATE BENEFIT CONTACT

If the agency has coverage under the state policy, (FHP, FDLE, State Attorney Investigators, Public Defender Investigators, and others), contact the State Purchasing Agent at (850) 487-0417. This policy is currently with Hartford Insurance. Agencies not included in the state’s policy may be covered by policies held by their county, city, or municipality. Some but not necessarily all of these policies are also with Hartford Insurance.

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

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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.