



## **STATE OF KANSAS**

### **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.

*Learn about line of duty death benefits information for all states and US territories at [ODMP.org](http://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 Office of Vital Statistics, 1000 SW Jackson, Topeka, KS 66620-1290, phone (785) 296-1500.

## STATE DEATH BENEFIT

Depending upon the **employer's affiliation**, death benefits are provided through the **Kansas Police and Firemen's Retirement System (KP&F)** or the **Kansas Public Employees Retirement System (KPERs)**.

## STATE PENSION BENEFITS

The Kansas Public Employees Retirement System (KPERs) administers the Kansas Police and Fireman's Retirement System (KP&F). **Reports and applications for benefits should be submitted to KPERs at 111 South Cherry Suite 2400, Olathe, Kansas 66061, and (913) 715-0525. [www.kpers.org](http://www.kpers.org).**

A person who meets the definition of "police" or "policeman" as set forth in K.S.A. 74-4952, as amended by L. 1993, ch. 289, section 5, and is employed by a **participating employer** is a member of KP&F.

"Police" or "policeman" is defined as: "An employee assigned to the police department and engaged in the enforcement of law and maintenance of order within the state and its political subdivisions, including sheriffs and sheriffs' deputies, or in support thereof and who is specifically designated, appointed, commissioned or styled as such by the governing body or city manager of the participating employer and certified to the retirement system as such." K.S.A. 74-4952, as amended.

"Employee" is further defined as "any policeman... employed by a participating employer whose employment for police...purposes is not seasonal or temporary and requires at least 1,000 hours of work per year." K.S.A. 74-4952, as amended. If a reserve officer meets these definitions, the reserve officer will be a member of KP&F.

Benefits are payable for service-connected death or disability. "Service-connected" is defined in part as, "for any member after five years of credited service, including any death or disability resulting from a heart disease of the lung or respiratory tract or cancer..." Benefits **may also be paid** for death or disability resulting from causes which are not service-connected.



## **DEATH BENEFIT (SERVICE-CONNECTED)**

The surviving spouse of an active member who dies from **service-connected causes** prior to retirement will be entitled to an annual benefit of **50%** of the member's final average salary plus an **additional 10%** for each unmarried child under the age of 18 (age 23 for full time student). The total benefit **cannot exceed 75%** of final average salary. Under the retirement act, "service-connected" includes any death or disability resulting from heart disease of the lung or respiratory tract provided the member has at least five years of credited service.

The spouse's benefit **continues until death**, the children's benefits continue until they reach 18 (age 23 for full-time students) or their earlier death or marriage. If there are no spouse or unmarried eligible children, the beneficiary will receive the member's accumulated contributions.

Benefits payable to a member's spouse or children are **no longer terminated upon the remarriage** of the member's spouse or children.

## **BENEFITS**

Regular members may name a **sole or joint primary** and a **sole or joint contingent beneficiary(ies)**, an estate or a trust. The retirement act also provides for a line of descendancy in the event no beneficiary(ies) has been named, or the beneficiary(ies) is deceased. This line of descendancy often eliminates the need for naming a contingent beneficiary. Your beneficiary designation applies to all systems in which you are a member for naming or changing a beneficiary after June 30, 1987. You may consult with your designated agent before naming a beneficiary. **Special members may name beneficiary/beneficiaries as provided for by their local plans.**

## **ELIGIBLE EMPLOYEES**

Each employee of a participating employer is **eligible for coverage** if the position the employee holds has been designated by the governing body as a police officer or firefighter is not seasonal or temporary and requires 1,000 hours of work per year.

**Membership is compulsory** for all eligible employees, *except* for elected sheriffs and members of local police or fire pension systems who may elect to become or not to become a member.

Persons who became members on or after July 1, 1989, are covered by the provisions of House Bill 2403. All others may elect prior to January 1, 1990, to be covered by HB 2403 or remain covered by the previous provisions of KP&F.



## EDUCATION BENEFITS

### **Kansas Statute 75-4364**

The 1996 Kansas legislature established the opportunity for dependents of public safety officers who died as a result of injuries sustained in the line of duty to enroll in Kansas institutions of post-secondary education **without payment of tuition or fees**. Enrollment without payment of tuition and fees means that an eligible student will be allowed to enroll without payment of tuition or any mandatory fees required of all students at the time of enrollment. The student will be responsible for *other charges* associated with the student's academic program and living costs.

*Dependent* is defined to include a birth child, adopted child or stepchild or any child other than the foregoing who was actually dependent in whole or in part on a public safety officer and who is related to the public safety officer by marriage or consanguinity.

Persons, who can establish that they were dependents of deceased public safety officers, *even if the deaths preceded the effective date of the legislation*, are eligible. Acceptable forms of documentation include, among others, birth and death certificates, news reports, and obituaries.

Enrollment without charge of tuition or fees will be possible for eligible individuals beginning with the fall 1996 enrollment period. Each eligible individual may qualify for tuition and fee waiver only for a **total of eight semesters** of undergraduate instruction or the equivalent thereof.

Enrollment without charge of tuition or fees under this statute will be possible at Kansas educational institutions which mean public institutions such as: area vocational schools, area vocational-technical schools, community colleges, the municipal university, Regents institutions and technical colleges.

The program is jointly administered by both the Kansas Board of Regents and the State Board of Education, depending upon the educational institution selected by the individual. An interested, qualifying individual would need to complete the information on the **Documentation Guide** and submit it to the Director Admissions at the selected university. There is **no age limitation** for the individuals specified but they must have been a dependent at the time of the line-of-duty death. **Admissions office** should be able to provide a Documentation Guide.

**Contact: Kansas Board of Regents, 1000 SW Harrison, Suite 520, Topeka, KS 66612, general administration telephone (785) 296-3421.**



## HEALTH BENEFITS

**Varied** depending upon police department benefits. Check with your Benefits Assistance Officer.

## WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers in Kansas.

Benefit is **66 2/3%** of employee's wages for spouse or spouse and child(ren) with a **minimum weekly benefit of \$25 and a maximum weekly benefit of \$313. Total maximum payable is \$200,000 excluding dependent children.** Benefits are **subject** to UI and Social Security benefit offsets. There is also a **maximum burial allowance of \$3,300.**

Surviving spouse receives a lump sum equal to 100 weeks of compensation **upon remarriage and weekly benefits cease.** Children receive benefits **until age 18 or beyond age 18 if physically or mentally disabled, or until age 23 if full-time students.**

To receive workers' compensation benefits, the surviving spouse **must take the initiative** and file a workers' compensation claim through a **workers' compensation attorney** to receive any compensation. The determination as to whether the claim will be paid will be determined by the Workers' Compensation Appeals Board.

**Contact the Division of Workers' Compensation of the Kansas Department of Human Resources, 800 SW Jackson Street, Suite 600, Topeka, KS 66612, and telephone (913) 296-2996.**

## PERSONAL LIFE POLICY - INTESTATE

**Descent and Distribution** - In case of intestacy, real and personal estate descends and is distributed as follows: (1) where the decedent left a surviving spouse and child or children, one-half to the surviving spouse and one-half to the child or children surviving and the living issue, if any, prior deceased children, but such issue inherit per stirpes; if no surviving spouse, then all to the children as aforesaid; (2) if the decedent left no surviving spouse, then all to the children as aforesaid; (3) if the decedent left no issue, the whole of the estate goes to the surviving spouse; (4) if the decedent left no surviving spouse or issue, the whole of the estate goes to the parents; (5) if one of the parents be dead, the whole of the estate goes to the surviving parent; (6) if both parents are dead, the property which would have passed to the parents had both been living passes to the heirs of such parents; respectively (excluding their respective spouses), the same as it would have passed had such parents owned it in equal

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shares and died intestate, but if either of said parents left no such heirs, then to the living heirs of the other parent. Each generation in ascending line is counted as one degree of blood relationship and no property will pass except by lineal descent to persons more than six degrees removed from decedent.

## **OPTIONAL GROUP LIFE INSURANCE**

**If your employer has affiliated with the retirement system for Optional Group Life Insurance**, you may purchase optional group life insurance coverage. You must make your application within 14 days of your hire date or during an open enrollment period.

Coverage amounts range from \$5,000 to \$200,000. Amounts over \$5,000 must be underwritten by the insurance carrier. Premiums are handled by payroll deductions.

**See your designated agent for more details.**

## **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](http://www.nationalcops.org/chap.htm) for information on a chapter in your area.**

## **MEMORIAL**

A memorial to law enforcement officers is located on the **northwest grounds of the Capitol in Topeka, KS.**

## **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](http://www.dignitymemorial.com) and look under Public Servants for details. You may also call 800-344-6489 and speak with a representative.