



## STATE OF LOUISIANA

### 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

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To obtain certified copies of registered personal documents, contact the Office of Vital Records, P. O. Box 60630, New Orleans, LA 70160, phone (504) 219-4500.

## STATE DEATH BENEFITS

This benefit is provided by the state of Louisiana.  
(R.S. 33:2201)

In any case in which a law enforcement officer suffers death as a result of any injury arising out of and in the course of the performance of his official duties as such officer, or arising out of any activity, while on or off duty, in his capacity as a law enforcement officer, in the protection of life or property, the sum of **\$250,000 shall be paid to the surviving spouse** of each officer or, if not survived by a spouse, the sum of **\$250,000 shall be paid to the surviving child or children** or, if not survived by a spouse nor a child or children, then the sum of **\$250,000 shall be paid to the named beneficiary** listed on the officer's beneficiary designation form or, if there is no designation form at the time of the officer's death, and no surviving spouse nor a child or children, then the sum of **\$250,000 shall be paid to the officer's estate**. Each officer shall complete a beneficiary designation form. In addition, if the officer is survived by dependent child or children, the sum of **\$25,000 shall be paid for each of the dependent children**, such sums to be paid by the duly appointed and qualified tutor or the legal representative of the child or children.

Contact the Law Enforcement Officers and Firemen's Survivor Benefit Review Board, 1885 N. 3rd Street, Baton Rouge, LA 70802 (mailing address P. O. Box 2391, Baton Rouge, LA 70821-2391), telephone (225) 326-6150.

## STATE PENSION BENEFITS

**State Pension:** Pensions to survivors of Public Safety Officers are handled through **various pension systems**. Below you will find brief looks at each of the **largest pension systems** within the state of Louisiana as they pertain to death benefits. These systems **do not cover all departments within the state**. Some municipalities have their own pension plans while other departments pay only into Social Security.

Approximately 250 police departments pay into the **Municipal Police Employees Retirement System (MPERS)**. This statewide system was established in 1973. Where the board of trustees determines that an active member is killed as a result of injuries sustained in the line of duty and if the injury occurs on or after January 1, 2001, the surviving spouse shall receive a **benefit equal to 100% of the deceased member's final average compensation less any survivor benefits payable to a child or children** as provided under the provisions of R.S. 11:2220B.

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**Minor children may draw up to \$200 a month.** A provision raising children's benefits, in the event there is no surviving spouse, was passed by the legislature. A surviving spouse continues to draw their pension **until death**.

Further information concerning this system can be obtained at **7722 OFFICE PARK BOULEVARD - SUITE 200 BATON ROUGE, LOUISIANA 70809-7601, TELEPHONE 1-800-443-4248 OR (225) 929-7411 - <http://www.lampers.org>.**

**Louisiana State Police Retirement System:** All Louisiana State Troopers pay into the **Louisiana State Police Retirement System**. Benefits under this plan provide a surviving spouse to draw **75% of the trooper's salary**. Spouse's benefit ends if (s)he remarries prior to attaining age 55. If there is no surviving spouse to receive the pension of a member whose death is classified as in the line of duty, the minor children, if any, will receive a monthly pension equal to seventy-five percent of the average salary of the deceased employee. This benefit is exempt from income taxes.

Information concerning this system can be obtained by contacting **Louisiana State Police Retirement System, 3100 Brentwood Drive, Suite B, Baton Rouge LA 70809, Phone: (225) 925-4878 or Toll Free: (800) 256-5210 -- <http://www.lsprs.state.la.us>.**

**Louisiana Sheriff's Pension and Relief Fund:** All sheriff departments in the state pay into the **Louisiana Sheriff's Pension and Relief Fund**. This system provides that a surviving spouse draws a benefit of **no less than 50% and no more than 80% of the members' salary**. Spouses continue to draw this pension **for life**. A provision providing children's benefits, in the event there is no surviving spouse, provides said children with 15% of the members salary per child, not to exceed 60%. This system also provides **parents who were dependent** upon the member for support, to draw **\$100 a month**.

Information concerning this system can be obtained by contacting the Louisiana Sheriff's Pension and Relief Fund at **(225) 219-0500 or Mailing address: 1225 Nicholson Drive Baton Rouge, LA 70802**.

## **EDUCATIONAL BENEFITS**

**This benefit is provided through Special Scholarships (R.S. 17:1681 and 1681.1).**

**Any child** of a commissioned, full-time police officer who was or is killed or permanently disabled after January 1, 1973, in the course and scope of the performance of his duties, which child is otherwise eligible and meets all of the entrance requirements of a state supported college or university **without payment of any fees for tuition, books or other charges, including room and board charges**, as long as such child meets the academic standards and complies with the rules and regulations of such college or university required for attendance therein as a full-time student. **In no event shall such scholarship exceed eight semesters for any one child.**

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Further information and application procedures regarding special scholarships can be obtained from the **admission's/registrar's office of the college or university and/or the Louisiana Department of Education.**

## **HEALTH BENEFITS**

**Varied.** Check with your local police department benefits package.

## **WORKERS' COMPENSATION**

Workers' Compensation coverage is compulsory for employers in Louisiana; however, waivers are allowed.

Benefit to surviving spouse only is **32 1/2%** of employee's wage and to surviving spouse with child(ren) is **65%** of employee's wage, with a **minimum weekly benefit of \$85 or actual wage if less than \$85 and a maximum weekly benefit of \$319.** A maximum burial allowance of **\$3,000** is also allowed.

Two-year lump sum payable to spouse **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 Office of Workers' Compensation Administration, Louisiana Department of Labor, 1001 N. 23rd Street, Baton Rouge, LA 70802 (mailing address P. O. Box 94040, Baton Rouge, LA 70804-9040), telephone (225) 342-7555.**

## **PERSONAL LIFE POLICY - INTESTATE**

**Descent and Distribution** - When a person dies and leaves no will, property descends to various persons by law depending upon classification of property as community or separate property of deceased. **Community property of deceased is inherited by his descendants (C.C. 888, added Act 919 of 1981); or if he leaves no descendants, by his surviving spouse in full ownership (C.C. 889, added Act 919 of 1981.** Descendants include persons born of marriage, those adopted and those whose filiation to parent has been established in manner provided by



law, and their and their own descendants who may represent them if they died before deceased. (C.C. 3556(8), as amended Act 919 of 1981). Separate property of deceased is inherited, in successive order if they survive him, by his descendants; his brothers or sisters and their descendants; his parents; his surviving spouse; his ascendant; and other collateral heirs. (C.C. 891-6, added Act 919 of 1981).

Share of community property inherited by descendants is subject to usufruct of surviving spouse. (C.C. 890, added Act 919 of 1981). See subhead surviving spouse, *infra*.

Rights of each of these various classes of heirs are as follows:

Descendants succeed to property of their ascendant in equal portions and by heads if they are in same degree, and by roots if all or some of them succeed by representation. (C.C. 888, added Act 919 of 1981). They inherit both separate and community property to exclusion of other heirs, subject to usufruct rights of surviving spouse. **In vitro human embryos have inheritance rights of children if subsequently they develop into unborn children later born in live birth.**

**Parents; Brothers and Sisters** - If deceased leaves no descendants but is survived by father, mother or both, and by brother or sister, or both, or descendants of last, brothers or sisters or their descendants succeed to separate property of deceased, subject to usufruct in favor of surviving parent or parents. If both parents survive deceased, usufruct is joint and successive. Parent includes one legitimately filiated to deceased or filiated by legitimation or by acknowledgement under C. C. 203 or by judgment under C.C. 209, or who has openly and notoriously treated child as his own and has not refused to support him. (C.C. 891, added Act 919 of 1981). If deceased leaves neither descendants nor parents, his brothers or sisters or their descendants succeed to his separate property in full ownership to exclusion of other ascendant and other collateral. (C.C. 892, added Act 919 of 1981).

Property that devolves to brothers or sisters is **divided among them equally** if they are all born of same parents. If they are born of different unions, it is equally divided between paternal and maternal lines of deceased: Brothers or sisters fully related by blood take in both lines and those related by half-blood take each in his own line. If there are brothers or sisters on one side only, they take entirety to exclusion of all relations in other line. (C.C. 893, added Act 919 of 1981).

Brothers and sisters of deceased, or their descendants, inherit **in their own right** or by representation, as regulated by laws referring to latter. (C.C. 881-7, added Act 919 of 1981).

**Surviving Spouse** - Share of community, undisposed of by deceased, is inherited by surviving spouse if there are no descendants. (C.C. 889, added Act 919 of 1981). If deceased leaves descendants, his or her undisposed of share of community is inherited by descendants is subject to usufruct of surviving spouse, unless deceased has disposed of that share adversely to interest of surviving spouse. Usufruct terminated when surviving spouse contracts another marriage,

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unless confirmed by will for life or for shorter period. Such usufruct and does not impinge on forced share of descendants. Deceased may by testament grant usufruct for life or for shorter period to surviving spouse over all or part of his separate property, regardless of inheriting heir. This usufruct is also legal usufruct, not impingement on legitimacy of forced heirs, but they may seek security. Property subject to such usufruct includes pension or retirement plan payments, if community property. **If deceased died rich leaving spouse in necessitous circumstances marital portion in varying amounts may be available, subject to maximum of \$1,000,000.**

## **PEER SUPPORT**

Established in 1984, **Concerns of Police Survivors, Inc., (C.O.P.S.)**, 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. C.O.P.S. has become a “lifeline” to police survivors nationwide. **Contact the C.O.P.S. National Office or visit [www.nationalcops.org/chap.htm](http://www.nationalcops.org/chap.htm) for information on a chapter in your area.**

## **Additional Benefits**

### **Southern States Police Benevolent Association, Inc.**

The PBA member’s beneficiary will receive their base salary for one if year they are killed accidentally or intentionally while performing their law enforcement duties (maximum payout: \$60,000). The beneficiary will receive \$5,000 if it is not an occupational death or if you are a retired or reserve member. Any active Southern States PBA member in good standing and dues current will receive this benefit. **Contact: Southern States Police Benevolent Association, Inc., 2155 Highway 42 S, McDonough, GA 30252, telephone 1-800-233-3506, or visit [www.sspba.org](http://www.sspba.org).**

## **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.