



STATE OF PENNSYLVANIA

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 Vital Statistics, 625 Forster Street, 8th Floor West, Harrisburg, Pennsylvania 17120 or call (877) 724-3258.

STATE DEATH BENEFITS

The State of Pennsylvania will pay a onetime payment of to the surviving spouse. The benefit amount for **fiscal year 2009-2010** is **\$110,334.62**. If there is no spouse then payment goes to minor children, if any, then to parent or parents if there are no children. This amount is adjusted annually to reflect the annual percentage change in the Consumer Price Index.

Contact the Bureau of Risk and Insurance Management, Department of General Services, 515 North Office Building, Harrisburg, Pennsylvania 17125 or call (717) 787-5996.

STATE PENSION BENEFITS

For members of the **State Police Retirement System** benefits include: Reduced pension after 10 years of service. Pension is based on 50 percent of the highest year salary after 20 years of service, or at 75 percent of the highest year salary after 25 years of service.

Pension benefits were decided by the **Pennsylvania State Troopers Association Collective Bargaining Agreements** with the Commonwealth of Pennsylvania, Article 25, effective July 1, 1992, to June 30, 1995, and the State Employees' Retirement Code. **For more information contact the state Employees Retirement System, 30 North Street, P.O. Box 1147, Harrisburg, Pennsylvania 17105 or call (800) 633-5461 for membership information.**

For members of the **Liquor Enforcement Officer Retirement System** benefits include: Reduced pension after 10 years of service. Unreduced pension if age 50 with at least three years of service.

EDUCATION BENEFITS

Police Officer, Firefighter, Correction Employee, and National Guard Member Child Beneficiary Education Act

In late 1998, the General Assembly of Pennsylvania adopted House Bill #2024. This bill provides for an **educational gratuity** for any **child** of a police officer, firefighter, correction employee, or National Guard member killed in the performance of his or her duties provided



the child is 25 years of age or younger at the time of application for participation in this program, meets all admission requirements of the community college or State-owned or State-related institution to which application is made and is enrolled as a *full-time student* at a *community college or State-owned or State-related institution*. A child who is 25 years of age or younger at the time of the child's application for participation in this program and who meets all other eligibility requirements may receive an educational gratuity **for up to five years** provided the child otherwise continues to be eligible for participation.

Scope of Benefit

1. The benefit available under this section shall be provided **only for full-time students** who are pursuing **undergraduate** studies leading to an associate degree or a baccalaureate degree.
2. A child becomes eligible for this benefit **after** he or she has applied for available scholarships and Federal and State grants to cover tuition and room and board costs. The child must provide a *record of application for such financial aid* to the community college or State-owned or State related institution to which he or she is applying.
3. A community college or a State-owned or State-related institution *shall waive all remaining tuition and room and board charges* (total tuition, room and board and fees minus awarded scholarships and Federal and State grants) for an eligible child during the time the child is enrolled as a full-time student, provided the child meets all requirements for admission to the community college or State-owned or State-related institution and during the child's enrollment complies with all requirements of the institution for continued attendance and award of an associate degree or baccalaureate degree.

Administration

1. Applications for an educational gratuity shall be submitted to the **Pennsylvania Higher Education Assistance Agency (PHEAA)** by the child or the surviving parent or guardian of the child, together with a certified copy of the child's birth certificate or adoption record or other documentation of birth or adoption acceptable to PHEAA. The application shall include a *copy of the child's letter of acceptance* at a community college or a State-owned or State-related institution.
2. Within 30 days of receipt of a completed application, PHEAA shall send written notice to the child and the community college or State-owned or State-related institution of the child's eligibility or non-eligibility for participation in this program.
3. Upon receipt of notification of the child's eligibility from PHEAA, a community college or a State-owned or State-related institution **is prohibited** from charging the child or the child's parent or guardian any tuition fee or room and board charge. If moneys have been received by the community college or the State-owned or State-related institution for these purposes, *those moneys must be refunded* in full within 30 days of receipt by the institution of the notice of the child's eligibility.

Retroactivity

This act shall be retroactive to January 1, 1976, and the benefit provided shall be available to qualified children of police officers, firefighters, correction employees, and National Guard

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members of this Commonwealth killed in the performance of their duties **since that date**. No community college, State-owned or State-related institution shall reimburse qualified children for tuition and fees or room and board charges paid between January 1, 1976, and the effective date of this act.

PHEAA OFFICES- Contact by mail 1200 North 7th Street, Harrisburg, Pennsylvania 17102 or call (800) 443-0646.

Benefit for Troopers

An education benefit available is from **the Pennsylvania State Troopers Association Scholarship Fund**. It pays for tuition and fees payment of \$750 per semester or up to \$1,500 per academic year, whichever is less. This provides scholarship assistance to State-related schools for **dependents of Troopers killed in the line of duty**.

This educational assistance was decided by the Pennsylvania State Trooper Association Collective Bargaining Agreements with the Commonwealth of Pennsylvania, Article 17, effective July 1, 1992, to June 30, 1995.

Contact Pennsylvania State Police, Department Headquarters, 1800 Elmerton Avenue, Harrisburg, PA 17110, telephone (717) 783-5599.

HEALTH BENEFITS

State Police Survivor benefits: Eligible dependents of State Police members retain Blue Cross, Blue Shield, Major Medical, prescription drug, dental, vision, doctor office visit and emergency counseling and referral benefits for a period of **five years** after a member is killed in the line of duty. A spouse loses the benefits if they **remarry within the five year period**.

The health benefits were voted on by the Pennsylvania State Troopers Association Collective Bargaining Agreements with the Commonwealth of Pennsylvania effective July 1, 1992, to June 30, 1995.

For additional information contact the Pennsylvania State Police Headquarters, 1800 Elmerton Avenue, Harrisburg, PA 17110; or call (717) 783-5599.

Health Benefits are also available to survivors of a **Liquor Enforcement Officer**. Blue Cross, Blue Shield, Major Medical or Health Maintenance Organization coverage and vision, dental, hearing aids and prescription drug coverage's. A spouse and eligible dependents of a Liquor Enforcement Officer who dies as a result of a work-related accident continues until the spouse **remarries or becomes eligible for coverage under another employer's health plan**.

At the Fraternal Order of Police Conference of Pennsylvania Liquor Control Board Lodges, Liquor Law Enforcement Unit, proposed Agreement with the Commonwealth to be effective July 1, 1993, to June 30, 1996. **Contact the Pennsylvania State Police Headquarters.**



WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers in Pennsylvania.

Death Benefit: Burial expense not exceeding **\$3,000** paid directly to the undertaker or to the widow(er) with paid receipt.

Survivor's benefits are payable as follows if death results substantially from a work-related injury and if the death occurs within 300 weeks after the injury.

- (1) Widow or Dependent Widower
 - (A) Widow or dependent widower with no child(ren) will receive **51%** of employee's wages, but not in excess of Statewide Average Weekly Wage.
 - (B) Widow or dependent widower and one child will receive **60%** of employee's wages, but not in excess of Statewide Average Weekly Wage.
 - (C) Widow or dependent widower and two or more children will receive **66 2/3%** of employee's wages, but not in excess of Statewide Average Weekly Wage.
 - (D) Widow will continue to receive benefits until death, or remarriage. Two-year lump sum payable to widows upon **remarriage and weekly benefits cease.**
 - (E) Dependent widower will continue to receive benefits until **death, remarriage, or until becoming self-supporting.**
- (2) Children
 - (A) If there is **one** dependent surviving child (s)he is entitled to receive **32%** of employee's wage but not in excess of Statewide Average Weekly Wage.
 - (B) If there are **two** children they are entitled to receive **42%** of employee's wage but not in excess of Statewide Average Weekly Wage.
 - (C) If there are **three** children they are entitled to receive **52%** of employee's wage but not in excess of Statewide Average Weekly Wage.
 - (D) If there are **four** children they are entitled to receive **62%** of employee's wages but not in excess of Statewide Average Weekly Wage.
 - (E) If there are **five** children they are entitled to receive **64%** of employee's wages but not in excess of Statewide Average Weekly Wage.



- (F) If there are **six or more** children they are entitled to receive **66 2/3%** of employee's wages but not in excess of Statewide Average Weekly Wage.
- (G) Children are entitled to receive benefits until **death or age 18 or beyond age 18 if dependent due to disability or until age 23 while full-time student.**
- (3) **Dependent** parents (one or both) if **no one entitled under (1) or (2).**
 - (A) **Totally dependent** parents are entitled to receive **52%** of employee's wages but not in excess of the Statewide Average Weekly Wage.
 - (B) **Partially dependent** parents are entitled to receive **32%** of employees' wages but not in excess of the Statewide Average Weekly Wage.
 - (C) Benefits to continue until **death or remarriage of parent or parents.**
- (4) **Dependent** brothers or sisters if **no one entitled under (1), (2), or (3).**
 - (A) **22%** of wages for **one** brother or sister and
 - (B) **5%** for each additional with maximum of **32%** of wages not to exceed Statewide Average Weekly Wage.
 - (C) Benefits will continue until **death or age 18 unless dependent due to disability.**

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 Bureau of Workers' Compensation, State Labor and Industry Department, 1171 S. Cameron, Room 103, Harrisburg, PA 17104-2501, telephone (800) 482-2383.

PERSONAL LIFE POLICIES

Group Life Insurance Program

(Pertinent to State Police members and Liquor Enforcement officers).

The benefit is equal to annual salary rounded to the nearest \$1,000, **maximum of \$40,000.** Benefit amount is adjusted January 1st of each year.

A line-of-duty death **is not required** for this insurance to be effective. Benefit is also paid in the case of officers who succumb to heart-related causes.

Contact the Department of General Services, Bureau of Risk and Insurance Management.



Descent and Distribution: Real and personal property in excess of share of surviving spouse, or all such property if no surviving spouse, or all such property if no surviving spouse, passes as follows, each class of which member is living taking to exclusion of subsequent classes.

- (1) Issue of decedent. See also topic Adoption.
- (2) Parents (including adopting parents).
- (3) Brothers and sisters, or their issue.
- (4) Grandparents as follows: if at least one grandparent survives, then one-half to paternal grandparents or grandparent, or if both dead, to children of each and children of deceased children of each and one-half to maternal grandparents or grandparent, or if both are dead, to children of each and children of deceased children of each. If both paternal or both maternal grandparents are dead leaving no child or grandchild surviving decedent, then half passing to them is added to half passing to other grandparents.
- (5) Uncles, aunts and children and grandchildren of deceased uncles and aunts.
- (6) In default of all such persons, then to the Commonwealth. Share passing to any such persons are divided into as many equal shares as there shall be persons in nearest degree of consanguinity to decedent living and taking share therein and persons in that degree who have died and left issue who take shares therein and persons in that degree who have died and left issue who take shares therein. One share passes to each such living person and one share per stripes to such issue, except that grandchildren of aunts and uncles do not share if there are any relatives as close as living children of aunts and uncles. Where all persons entitled are in same degree of consanguinity, they take equally. Rights of inheritance are conditioned on survivorship by five days.

Surviving spouse takes as follows: **\$30,000 plus one-half balance** if decedent is survived by issue, all of whom are issue of surviving spouse, or parent; one-half if decedent is survived by issue, not all of whom are issue of surviving spouse; all if decedent is not survived by issue or parent. **No spouse who has willfully refused and maliciously deserted spouse for like period can claim any right to decedent's estate.**

No parent who has willfully neglected or deserted, or failed to support his or her child for one year or more prior to child's death can claim any right to child's estate.



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.**

Statewide Psychological Support Programs

Member Assistance Program (MAP): The MAP assists personnel of the **Pennsylvania State Police and their immediate families** who are experiencing personal, emotional, psychological or related medical problems. The program provides information, confidential assistance and, when appropriate, referral to professional and/or community resources.

Victims Compensation Program

The following Acts, in part, constitute the Victim/Witness Assistance Program:

1. Act 114 of 1979 - Notification Responsibilities of Local Law Enforcement Agencies.
2. Act 187 of 1980 - Victim/Witness Intimidation Statute.
3. Act 96 of 1984 - Crime Victims' Compensation Act.

These acts establish policy and provide guidelines regarding assistance for victims/witnesses of criminal activity.

State Memorial for Law Enforcement

A granite memorial bearing the names of all State Police members killed in the line of duty is on display at the **State Police Academy, Hershey, Pennsylvania.**

Pennsylvania State FOP

The State Lodge will pay **\$500** to spouses of deceased **members**.

Contact the Pennsylvania FOP at 2949 North Front Street, Harrisburg, Pennsylvania 17110 or call toll free (888) 551-8125.

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.

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