



STATE OF MISSISSIPPI

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



To obtain certified copies of registered personal documents, contact the Mississippi Department of Health, P. O. Box 1700, Jackson, MS 39215, phone (601) 576-7400.

STATE DEATH BENEFITS

In 1999, the governor signed into law a bill that authorizes a **one-time** state death benefit when a law enforcement officer, while engaged in the performance of the officer's law enforcement duties, is accidentally or intentionally killed or receives accidental or intentional bodily injury that results in the loss of the officer's life, provided that the killing is not the result of suicide and that the bodily injury is not intentionally self-inflicted. As of August 2006, this benefit is **\$65,000**. The payment shall be made to the **beneficiary** that was **designated in writing** by the law enforcement officer, signed by the officer, and delivered to the employer during the officer's lifetime. If no such designation is made then the payment shall be made to the officer's surviving child or children and spouse in equal portions, and if there is no surviving child or spouse, then to the officer's parent or parents. If a beneficiary is not designated and there is no surviving child, spouse or parent, then the payment shall be made to the officer's estate.

For the necessary forms to make a claim for this benefit, the family or the agency should contact the legal department at the Mississippi Department of Public Safety PO Box 958, Jackson, MS 39205. (601) 987-1212.

STATE PENSION BENEFITS

The annual retirement allowance in the case of a member who is killed on the job is equal to 50% of the average compensation payable to the spouse and 25% of the average compensation payable to one (1) dependent child, with 50% of average compensation payable to two (2) or more dependent children until age 19, or 23, if a full time student and unmarried.

Members of the Mississippi Highway Patrol Retirement System may obtain additional information by contacting: 429 Mississippi ST, Jackson, MS 39201. (601) 359-3589.

EDUCATION BENEFITS

The **Mississippi Law Enforcement Officers and Firemen Scholarship Program** offers scholarships to the **spouses and children** (natural, adopted or stepchildren) of full-time Mississippi law enforcement officers and the spouses and children of full-time Mississippi

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firemen/firefighters who were fatally injured or totally disabled from injuries which occurred while performing official duties.

Under the program, the amount of assistance available is **tuition plus** the average cost of a dormitory room plus required fees plus applicable course fees. The Scholarship **does not** include books, food, school supplies and materials, school dues or fees for extracurricular activities. Recipients are entitled to **8 semesters** of scholarship assistance; however, children are only entitled to the Scholarship *until the age of 23*.

To be eligible, the surviving spouse or child must be a **current legal Mississippi resident** and be enrolled as a **full-time student** at a **Mississippi state-supported college or university**. There are no service/repayment requirements for this Scholarship. There is no application priority date for this Scholarship Program.

Contact: Mississippi Law Enforcement Officers and Firemen Scholarship, 3825 Ridgewood RD, Jackson, MS 39211. Email: sfa@ihl.state.ms.us.

HEALTH BENEFITS

Varies by department. Check with your benefits coordinator.

WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers in Mississippi with 5 or more employees. Compensation for disability or in death cases **shall not exceed 66 2/3%** of the average weekly wages for the state per week, with a **minimum weekly benefit of \$25** except in partial dependency and partial disability cases and a **maximum weekly benefit of \$427.20** for a maximum period of 450 weeks. Total **maximum payable is \$192,240**. There is a **maximum burial allowance of \$2,000**. An additional sum of **\$250** is payable to widows. Children receive benefits **until age 18 or beyond age 18 if 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 Workers' Compensation Commission at PO Box 5300, Jackson, MS 39296. (866) 473-6922.

PERSONAL LIFE POLICY - INTESTATE

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Descent and Distribution - Surviving spouse takes all if no children or descendants of children, otherwise a child's share.

Other heirs take in following order: (1) Children and descendants of deceased children, per stirpes; (2) parents, brothers, sisters equally, issue of deceased brothers and sisters taking per stirpes; (3) grandparents and uncles and aunts per stirpes; (4) otherwise next of kin in equal degree, computed by the rules of the civil law. There is no representation among collaterals, except among descendants of brothers and sisters. (91-1-3).

PEER SUPPORT

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.**

ADDITIONAL BENEFITS

The **Mississippi State Troopers Association** provides death benefits in addition to the above outlined benefits. The member's beneficiary receives **\$5,000** resulting from death caused by accident or natural causes.

The state police memorial is located at **Mississippi Department of Public Safety, 1900 East Woodrow Wilson Drive, Jackson, MS 39216.**

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 South, McDonough, GA 30252, telephone 1-800-233-3506, or visit www.sspba.org.**

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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.