



## STATE OF WISCONSIN

### 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

*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 State of Wisconsin, Department of Health, Vital Records, P. O. Box 309, Madison, WI 53702, phone (608) 267-8810.

## **STATE DEATH BENEFITS**

### **Statute 102.475(1)**

A sum equal to the **75% of the primary death benefit** as of the date of death, but **not less than \$50,000 to the persons wholly dependent** on the deceased. There are additional provisions for increasing the amount of the benefit if there are **more than four dependents**.

**The effect of "heart-related" causes on payment under this section:** The statute requires that the death arises from "an accidental injury" while in performance of his or her duties. Unlike the statutes covering disability payments which allow for injury or disease, this statute specifies accidental injury. In most cases this one-time death benefit would **not be paid** to an officer dying of "heart-related causes".

**Contact the Department of Industry, Labor & Human Relations, P.O. Box 7901, Madison, WI 53707-7901, telephone 608-266-3131.**

## **STATE PENSION BENEFITS**

Pension benefits differ from agency to agency. **Contact your officer's member retirement facilitator or the Department of Employee Trust Funds (Wisconsin Retirement Fund), 201 E. Washington Avenue, Room 166, Madison, Wisconsin 53707.**

If the employee killed is under 55 years old and started working after 1965, then the spouse receives **only what is in the decedent's retirement account at the time of death**.

If the employee was hired prior to 1965, the sum that time would be **adjusted upward** for inflation so that the payout would reflect the value of that sum in 1987 dollars. In addition, **the employer must match that amount**.

If the deceased is over 55 years old, then the spouse receives the same pension that the officer would have received had he lived.

**Benefits will cease upon remarriage.**

## **EDUCATION BENEFITS**

In 1996 the Governor of Wisconsin signed the **1995 Wisconsin Act 228** which waives tuition and fees for **surviving children** at the 16 campuses that are part of the university of

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Wisconsin System and at state-supported vocational/technical schools that are part of the Technical College System. As of March, 1998, tuition and fees are also waived for surviving spouses.

To receive the waiver, the surviving child of a law enforcement officer killed in the line of duty must have been **under the age of 21 (or in utero) at the time of the death**. For survivors enrolled in the university system, the waiver is in effect for **up to five consecutive years**. The student must be in good standing and enrolled in a program that leads to a **bachelor's degree**. For survivors enrolled in the technical college system, the waiver is in effect for **up to three consecutive years**. The student must be in good standing and enrolled in a program leading to an **associate of arts degree, a collegiate transfer program, or a vocational diploma program**.

Qualifying students should *let the school know of their survivorship status at the time of application for admission*. Students will need to provide the school with **written documentation** certifying their parent was killed in the line of duty. If you need assistance, **contact the Wisconsin Law Enforcement Memorial, Inc., P.O. Box 2733, Madison, WI 53701-2733, telephone (608) 846-9854**.

## HEALTH BENEFITS

Health insurance coverage will continue for surviving spouses if, at the time of death, the officer was **an active employee and had family coverage in place**. The spouse can continue the coverage, but **must pay** the insurance premiums. For additional information **contact the Department of Employee Trust Fund, 201 E. Washington Avenue, Room 166, Madison, WI 53707**.

## WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers with 3 or more employees in Wisconsin.

**102.475 Death Benefit.** If the deceased employee is a law enforcement officer on state active duty or if the deceased person is an employee or volunteer performing emergency government activities during a state of emergency who sustained an accidental injury while performing services growing out of and incidental to that employment or volunteer activity so that benefits are payable under section 102.46 or 102.47

- (1) The department shall voucher and pay from the appropriation a sum equal to **75% of the primary death benefit** as of the date of death, but **not less than \$50,000** to the persons wholly dependent upon the deceased.

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**Payments to dependents.** If there are **more than 4 persons** who are wholly dependent upon the deceased employee, an additional benefit of **\$2,000 shall be paid for each dependent in excess of 4.**

If there is more than one person who is wholly dependent upon the deceased employee, the benefits under this section shall be apportioned between such dependents on the same proportional basis as the primary death benefit.

**Not to affect other rights, benefits or compensation.** The compensation provided for in this section is **in addition to**, and not exclusive of, any pension rights, death benefits or other compensation otherwise payable by law.

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.

For specific information concerning your specific family situation **contact the Workers' Compensation Division of the Department of Industry Labor and Human Relations, 201 East Washington Avenue, P.O. Box 7901, Madison, WI 53707, telephone (608) 266-1340.**

## **PERSONAL LIFE POLICIES**

Real Estate - All property descends as follows:

- (1) **Spouse takes entire estate if no surviving issue**, or if surviving issue are all issue of surviving spouse and decedent; if there are surviving issue any one of whom are not issue of surviving spouse, spouse take one-half of decedent's estate not disposed of by will consisting of decedent's property other than marital property;
- (2) issue take share of estate **not passing to spouse** or entire estate if there is no surviving spouse; issue in same degree of kinship take equally but if they are of unequal degree then take by representation;
- (3) if there is **no surviving spouse or issue**, property descends as follows:
  - (a) parents or surviving parent;
  - (b) brothers and sisters, descendants of deceased brothers and sisters taking by representation;
  - (c) grandparents;
  - (d) next of kin of equal degree.

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If potential **heir dies within 72 hours** of death of decedent, property of decedent passes as if person had **predeceased decedent**. Interest in home is assigned to surviving spouse as part of his or her share unless surviving spouse requests otherwise. Person to whom property would otherwise pass may disclaim all or part of property by filing signed declaration of disclaimer with court and serving copy on personal representative or holder of legal title to property within nine months after date of decedent's death.

Degrees of kindred are computed according to the rules of the civil law.

Surviving spouse takes as indicated in subhead Real Estate, supra.

## **ADDITIONAL BENEFITS**

### **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.**

## **ADDITIONAL BENEFITS**

Victims Compensation Programs - There are victim/witness assistance programs located in each county of the state as well as the main office. **Contact the Wisconsin Department of Justice, Office of Crime Victims Services, 222 State Street, P.O. Box 7951, Madison, WI 53707-7951, phone (800) 446-6564 or (608) 266-6470, fax (608) 266- 6676.**

Law Enforcement Officers Memorial - The memorial was dedicated June 28, 1998. For more information **contact Wisconsin Law Enforcement Memorial, Inc., P.O. Box 2733, Madison, WI 53701-2733, telephone (608) 846-9854.**

Wisconsin Professional Police Association - A **\$500 death benefit** is provided to the beneficiaries of its members who are killed in the line of duty. Contact the **Wisconsin Professional Police Association, General Operations, 340 Coyier Lane, Madison, Wisconsin 53713; (608) 273-3840 or the Law Enforcement Employee Relations: 9730 W. Bluemound Road, Wauwatosa, WI 53226; (414) 257-4000 or call 800-362-8838.**

**For information about benefits or for assistance in obtaining benefits, contact the Wisconsin Law Enforcement Memorial, Inc., P. O. Box 2733, Madison, WI 53701-2733, telephone (608) 846-9854.**