



STATE OF GEORGIA

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.

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To obtain certified copies of registered personal documents, contact Vital Records, 2600 Skyland Drive NE, Atlanta, GA 30319-3640, telephone (404) 679-4702.

STATE DEATH BENEFITS

Those employees eligible for death or permanent disability are law enforcement officers, firefighters, prison guards, publicly employed emergency medical technicians, emergency management rescue specialists, and members of the Georgia National Guard when called into active state service by the Governor for law enforcement purposes. After determining that the injured person or the estate of the deceased is entitled to the financial benefit, the Indemnification Commission will issue an order authorizing payment.

All claim applications must be submitted within 24 months from the date on which the permanent disability or death occurred. For part-time employees, claim applications must be submitted with 12 months.

AMOUNT

The current benefit is \$100,000 if elected in equal installments of \$1,666.66 per month over a five year period, or in a one-time payment this is reduced to its present value of \$73,390.39.

ELIGIBLE RECIPIENTS, HOW DECIDED

Designated Beneficiary or estate of the deceased. **Probate papers** must be filed with the Indemnification Program Specialist before any payments are issued.

TAXABILITY

Indemnification payments **shall not be considered taxable income** under state law.

GEORGIA STATE INDEMNIFICATION PROGRAM

Following the 1976 ratification of a constitutional amendment, the Georgia General Assembly established a program to provide for the **indemnification** of law enforcement officers, firemen, prison guards, and publicly employed emergency medical technicians. The Georgia State Indemnification Program recognizes that certain public servants, in providing their services to protect the public and its property, were facing situations more hazardous than those faced by the ordinary citizen. The eight-member Georgia State Indemnification Commission makes determinations as to public safety officers killed in the line of duty or permanently disabled. Generally, "permanent disability" means a disability that occurred in

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the line of duty such as blindness of both eyes, loss or loss of use of both hands or both legs, loss of lower extremity which precludes locomotion without resort to a wheelchair, or organic brain damage which precludes the ability to function productively in any employment.

SPECIAL NOTE: Public Safety officers **must designate a beneficiary** and changes should be made in writing to the Indemnification Commission when warranted. **Contact: DHR Risk Management, Georgia Department of Human Resources, 2 Peachtree Street NW, STE 29494, Atlanta, Georgia 30303, or phone (404) 651-8089.**

EDUCATION BENEFITS

GEORGIA LAW ENFORCEMENT PERSONNEL DEPENDENTS GRANT

The **Law Enforcement Personnel Dependents Grant (LEPD)** provides non-repayment grants of **up to \$2,000** per academic year to eligible Georgia residents who are the dependent children of Georgia law enforcement officers, prison guards, or firemen, permanently disabled or killed in the line of duty.

In addition to other eligibility requirements for state grant programs, the eligible dependent must show **substantial financial need** and must be maintaining satisfactory progress in the course of study being pursued at an approved school. The total grant amount shall not exceed **\$8,000** during an entire program of study. **Contact: Georgia Student Finance Authority, 2082 East Exchange Place, Suite 200, Tucker, GA 30084 (404) 493-5453.**

KID'S CHANCE, INC.

Kid's Chance is a scholarship program designated to help children who have had a parent killed or permanently disabled in a work-related accident. This nonprofit corporation was formed by the Workman's Compensation Section of the State Bar of Georgia.

Scholarships are provided on the **basis of need** to children between the ages of **16 and 22** who qualify. Scholarships are issued for one year during which time a student must maintain acceptable grades. The scholarships include the cost of books, tuition, and meals for high school, college, or technical school. **Contact: Jennifer Lavin, Executive Director (877) 933-0222 or execdir@kidschance.org.**

ATLANTA BAR ASSOCIATION POLICE SCHOLARSHIP FUND

Established by the Atlanta Bar Association, the **Police Scholarship Fund** provides certain scholarships to the children of Atlanta law enforcement officers. The scholarships may be awarded to the children of officers killed or disabled in the line of duty or to the children of officers killed or disabled other than in the line of duty.

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The scholarships awarded are for education beyond the twelfth grade, including vocational-technical schools, and **shall not exceed \$2,000 per year**, nor an aggregate **total of \$8,000**. A scholarship commission appointed by the Atlanta Bar Association makes all such scholarship determinations. **Contact: Ms. Sarah Hogsette, Executive Director, Atlanta Bar Association, 229 Peachtree Street NE #400, Atlanta GA 30303 (404) 521-0781.**

THE BURT REYNOLDS SCHOLARSHIP FUND

Established by the actor while filming a movie in Georgia, the **Burt Reynolds Scholarship Fund** may provide educational scholarships to dependents of Georgia law enforcement officers. One thousand (**\$1,000**) to five thousand dollars (**\$5,000**) per year may be awarded, depending **upon need**. **Contact: Mr. Nathaniel R. Goldston, Chairman, Burt Reynolds Scholarship Fund, c/o Gourmet Services, Inc., 82 Piedmont Avenue, Atlanta, GA 30303, (404) 876-5700.**

HEALTH BENEFITS

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

WORKERS' COMPENSATION

Workers' Compensation coverage is compulsory for employers with 3 or more employees in Georgia; however, waivers are allowed.

The Georgia Workers' Compensation Act provides an accident insurance program for medical, rehabilitation, and income benefits for employees injured or killed on the job. Dependents of public safety officers killed in the line of duty may receive **two-thirds of the officers' average weekly wage or a maximum amount provided for by the General Assembly.**

The employer of the worker is required to file a completed *Employer's First Report of Injury (WC-1)*. **Contact: State Board of Workers' Compensation at 270 Peachtree Street, Atlanta, GA 30303 Telephone number (404) 656-2048.**

DESIGNATED BENEFICIARY

Designated beneficiary will receive benefits. Estate will receive benefits if a beneficiary is not designated, the payment will be made in a lump sum.



PERSONAL LIFE POLICY - INTESTATE

Descent and Distribution - Subject to rights of surviving spouse, realty descends and personalty is distributed according to same rules of inheritance, which are as follows (54-4-1); (1) Children stand in first degree from decedent and inherit equally, accounting for advancements. Issue of deceased children stand in place of the latter and take per stripes; (2) Brothers and sisters of decedent stand in second degree and inherit if decedent left no widow, or surviving husband or issue. Children or grandchildren of deceased brothers and sisters stand in place of the latter, but there is no representation further than this among collateral. If there are no surviving brothers or sisters, nephews and nieces take per capita; (3) Father and mother inherit equally with brothers and sisters and stand in same degree; (4) In all degrees more remote than the foregoing paternal and maternal next of kin stand on equal footing; (5) Grand- mothers and grandfathers stand next in degree; (6) Uncles and aunts stand next in degree with children of deceased uncle or aunt inheriting in place of their parent; (7) First cousins stand next in degree; (8) More remote degrees of kinship shall be determined by counting steps from claimant to closest common ancestor and from said ancestor to intestate, sum of two chains being degree of kinship. (53-4-2).

Year's Support - Widow, widower, and minor children are entitled to support from estate for one year. (53-5-1,2). Surviving spouse of minor children may also apply for **additional year's support** for each year estate left open if no debts to pay. (53-5-4). Entitlement established by demonstrating applicant within one of classes intended beneficiaries. Year's support for family is preferred over all other debts unless otherwise specifically provided. Notice of application for support must be sent to representative of decedent's estate or, if no representative, to all persons having property right in or claim against decedent's estate, including heirs, devisees, children, spouses, creditors, and beneficiaries.

Surviving Spouse - is sole heir if no children or descendants of children are left. Where there are surviving children or representatives of deceased children, surviving spouse shall take child's share, unless shares exceed four in number, in which case spouse shall take one-fourth of estate and children shall take 3/4 of estate, with surviving spouse and children taking per capita and descendants of children taking per stirpes. (53-4- 2(2)).

ADDITIONAL BENEFITS

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.**

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PEACE OFFICERS ANNUITY AND BENEFIT FUND OF GEORGIA

Georgia peace officers, including correctional officers, probation officers, and others, that are members of the **Peace Officers Annuity and Benefit Fund** and who are killed or disabled in the line of duty may be eligible for certain benefits. The Peace Officers Annuity and Benefit Fund of Georgia was created by the General Assembly in 1950 to provide certain annuities and benefits to peace officers in the state of Georgia.

Members of the fund killed in the line of duty **may be eligible for \$5,500 death payment** to their beneficiary (\$3,500 paid immediately upon the death, an additional \$2,000 is paid in 20 monthly installments of \$100 each). Persons disabled may be eligible for a monthly disability pension of \$235. **Contact: Peace Officers Annuity and Benefit Fund of Georgia, P.O. Box 56, Griffin, GA 30224 (404) 228-8461.**

THE HUNDRED CLUBS OF GEORGIA

Club name: The 300 Club of Atlanta, Inc.

Chairman: Mr. William M. Lellyett, Jr.

Club address: 3060 Peachtree Road NW Suite 620, Atlanta, GA 33305

Club phone: (404) 240-6736 - Club fax:(404) 240-6771

Benefit summary: Makes initial presentation; has purchased equipment for police and fire personnel; annual awards banquet; follow up services on a case-by-case basis

Club name: The 200 Club of the Coastal Empire

President: Mr. Tak Argentinis

Club address: PO Box 779 Midway, GA 31320-0779

Club phone: (912) 880-3060 - Club fax:(912) 880 3081

Benefit summary: Paid approximately \$10,000 for first fatality including credit card debt; provides birthday and Christmas gifts to minor children

Club name: The Shield Club (Macon and Bibb Counties)

President: Mr. James M. Elliott, Jr.

Club address: 277 Martin Luther King, Jr. Blvd., Ste. 303, Macon, GA 31201

Club phone: (478) 750-9338

Benefit summary: \$5,000 lump sum plus more as needed; Educational assistance of 25 scholarships of \$1,000 for officers or family members

Club name: The 100 Club of Rabun County

Chairman: Mr. Joseph W. Hamilton, Jr.

Club address: P.O. Box 18, Clayton, GA 30525-0018

Club phone: (706) 782-5034 (Clayton), (706) 355-5320 (Atlanta)

Benefit summary: \$5,000 lump sum

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HUMAN AFFAIRS INTERNATIONAL, INC.

The world's largest provider of employee assistance programs, Human Affairs International provides its full range of services to the families aided by The Hundred Club of Georgia at no cost to the families or The Hundred Club.

In addition to emotional counseling services, assistance in locating and evaluating a variety of community and private resources to meet individual and family needs is offered. *The staff is comprised of licensed counselors, master's level and above, who are skilled in working with all types of emotional problems and issues.*

The Hundred Club of Georgia is especially grateful to Human Affairs International whose services are made available at 27 locations throughout the state of Georgia. Contact: Michael C. Alexander, ACSW, Vice President, Southeastern Region, Human Affairs International, Inc. 120 Ralph McGill Blvd., Suite 1615, Atlanta, Georgia 30308 (404) 892-1968.

Georgia's P.O.R.C.H.

Georgia's Professional Outreach and Resource Center for Healing (P.O.R.C.H.) is a program designed to provide specialized services for those who experience trauma and grief after a homicide or suicide. Services are also provided when trauma results from life threatening and/or critical incidents in the state of Georgia. The P.O.R.C.H. is sponsored by the District Attorney's Office of the Ocmulgee Judicial Circuit, the Baldwin County Board of Commissioners, and the Governor's Criminal Justice Coordinating Council. Write to Georgia's P.O.R.C.H. at PO Box 581, Milledgeville, GA 31061, or telephone 912-445-1783.

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 30253-4310, telephone 1-800-233-3506, or visit 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 and look under Public Servants for details. You may also call 800-344-6489 and speak with a representative.

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