



## STATE OF SOUTH CAROLINA

### 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 Vital Records, 2600 Bull Street, Columbia, SC 29201, phone (803) 734-4830.

## **STATE DEATH BENEFITS**

No one-time state death benefit is currently available.

## **STATE PENSION BENEFITS**

- Accidental death survivor benefit if your death was job-related and under circumstances covered by the Accidental Death Program;
- Active member incidental death benefit if your death was job-related; **and**
- Refund of employee contributions plus interest **or** \$1,000 (whichever is greater).

### **If you are under age 55 and have 1-14 years of service credit:**

- Accidental death survivor benefit if your death was job-related and under circumstances covered by the Accidental Death Program;
- Active member incidental death benefit ; **and**
- Refund of employee contributions plus interest **or** \$1,000 (whichever is greater).

### **If you have 15 or more years of service credit, five years of which must be earned service:**

- Accidental death survivor benefit if your death was job-related and under circumstances covered by the Accidental Death Program;
- Active member incidental death benefit; **and**
- Beneficiary's choice of monthly benefit **or** refund of employee contributions plus interest **or** \$1,000 (whichever is greater).

### **If you are age 55 or older with at least five years of earned service as of your date of death:**

- Accidental death survivor benefit if your death was job-related and under circumstances covered by the Accidental Death Program;
- Active member incidental death benefit; **and**
- Beneficiary's choice of monthly benefit **or** refund of employee contributions plus interest **or** \$1,000 (whichever is greater).

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For more information on Pension benefits please contact the South Carolina Officers' Retirement System, P.O. Box 11960, Columbia, SC 29211. (803) 737-6800.

## EDUCATION BENEFITS

### State Statute 59-111-110

College tuition is **not charged** for 4 years at a state supported college for all children.

For specific information or to find out how to apply contact the financial aid office at the college you plan to attend. Refer to the State Statute noted above.

## HEALTH BENEFITS

On June 27, 2003, Governor Sanford signed a bill that extends health insurance benefits for survivors of a law enforcement officer killed in the line of duty.

New paragraph F of Section 1-11-730 states: "A spouse or dependent of a person covered by the (state health and dental insurance) plans who is killed in the line of duty after December 31, 2001 shall receive equivalent coverage under the plans for a period of twelve months and the State shall be responsible for paying the full premium costs. After the twelve-month period, a spouse or dependent is eligible for state-paid premiums. A spouse is eligible for state-paid premiums under this subsection *until the spouse remarries*. A dependent is eligible for state-paid premiums under this subsection until the dependent's eligibility for coverage under the plans *would ordinarily terminate*."

## WORKERS' COMPENSATION

Workers' Compensation coverage is **elective** for employers in South Carolina.

### Death benefits

- (1) **500 weeks** of compensation at 66  $\frac{2}{3}$ % of weekly wage with a **maximum weekly benefit of \$704.92**.
- (2) **Contact the Workman's Compensation Commission** for funeral allotment.
- (3) **Any medical costs** related to the death of the officer will be paid.

Two-year lump sum payable to spouse upon **remarriage and weekly benefits cease**. Children receive benefits **beyond age 19 if disabled, or until age 23 if full-time students**.

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**Contact the South Carolina Workman's Compensation Commission, PO Box 1715, 1333 Main ST, STE 500, Columbia, SC 29202.**

**For additional benefits contact the Human Resources Department for the City of Charleston.**

## **PERSONAL LIFE POLICIES**

If the employee has chosen **optional** life insurance, the family receives the amount the employee chose. The amount is based on salary. The **group life insurance is one year's salary.**

The family also receives **\$3,000** life insurance with double indemnity to **\$6,000.**

**Descent and Distribution:** Surviving spouse takes as follows: (1) Entire intestate estate if no surviving issue of decedent; (2) one-half of intestate estate if there are surviving issue.

**Heirs other than surviving spouse** - Part of intestate estate not passing to surviving spouse, descends and is distributed as follows, each class taking to exclusion of subsequent classes:

- (1) To issue of decedent: if they are all of same degree of kinship to decedent they take equally but if of unequal degree, then those of more remote degree take by representation;
- (2) if there is no surviving issue to his or her parent or parents equally;
- (3) issue of decedent's parents or either of them by representation;
- (4) grandparents or issue of grandparents, half estate passes to paternal grandparents if both survive, or to surviving paternal grandparent, or to issue of paternal grandparents if both are deceased, issue take equally if they are of same degree of kinship, but if not, more remote take by representation; and other half passes to maternal relatives in same manner, but if there is no surviving grandparent or issue of grandparent on either paternal or maternal side, entire estate passes to relatives on other side in same manner as half;
- (5) great-grandparents or their issue, half estate passes to surviving paternal great-grandparents in equal shares, or to surviving paternal great-grandparent if only one survives, or to issue of paternal great-grandparents if none of great-grandparents survive,

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issue taking equally if of same degree of kinship, if not, those of more remote degree take by representation; and other half passes to maternal relatives in same manner; but if of no surviving great-grandparents or their issue exist, on side, or issue of deceased stepchildren take equally if of same degree of step-kinship to decedent, but if not, more remote take by representation.

## **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**

### **Property Tax Exemption**

In 1996, the South Carolina legislature passed, and the governor signed, a bill granting a property tax exemption for the surviving spouses of law enforcement officers killed in the line of duty. To obtain the exemption, the surviving spouse must take to their local property tax office the following: (1) Deed of Distribution (proving ownership of the home), (2) Death Certificate, and (3) Verification that this was a line-of-duty death (A copy of the award letter from PSOB or a letter from the department).

**Contact the South Carolina Law Enforcement Officers' Association, P.O. Box 210709, Columbia, South Carolina 29221-0709. (803) 781-5913.**

### **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

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standing and dues current will receive this benefit. **Contact: Southern States Police Benevolent Association, Inc., 2155 HWY 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.