

What to Do if a Public Safety Officer is Killed in the Line of Duty

Cities should notify TMRS immediately if a public safety officer who is a TMRS member is killed in the line of duty. Please provide as much information as possible about the death. When a tragedy like this happens, TMRS wants to act as quickly and accurately as possible to ensure that a member's beneficiaries receive full assistance with the benefit.

A line-of-duty death may directly affect TMRS annuity payments paid to the slain officer's survivor(s). The officer's designated TMRS beneficiary(ies) are guaranteed to receive at least a refund of the deceased officer's deposits and interest. If the officer was vested at the time of death, the beneficiary(ies) may be eligible for a monthly benefit. TMRS will work directly with the city and the survivors to expedite the payment of these benefits during this time of loss.

According to IRS rules, the officer's spouse, former spouse, or child may exclude TMRS annuity payments from their reported income.¹ The annuity payments are excludable to the extent that the payments are due to the officer's service as a public safety officer.

The exclusion does not apply if:

- The death was caused by the intentional misconduct of the officer or by the officer's intention to cause such death
- The officer was voluntarily intoxicated at the time of death
- The officer was performing his or her duties in a grossly negligent manner at the time of death

Processing the survivor benefit can be expedited if city personnel can provide TMRS with the date of death, the marital status of the officer, and family contact information. TMRS will also request a letter from the city specifically stating that none of the actions above were a contributing factor in the officer's death.

TMRS will work directly with the beneficiary regarding benefit payment options and eligibility for this exclusion.

¹Section 101(h) of the Internal Revenue Code provides that gross income does not include any amount paid as a survivor annuity on account of a public safety officer killed in the line of duty if the annuity is paid by a governmental plan qualified under Section 401(a) of the Internal Revenue Code to a spouse, former spouse, or a child of that officer. TMRS is a qualified plan.

