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# **REFERENCE GUIDE IN THE EVENT OF AN ACTIVE STATE EMPLOYEE'S DEATH**

**ADOA Human Resources**  
**April 2020**

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# REFERENCE GUIDE IN THE EVENT OF AN ACTIVE STATE EMPLOYEE'S DEATH

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*It is important for agency human resources and payroll representatives to be prepared to answer difficult questions and to provide support and guidance to management and survivors when dealing with this sensitive topic. The information provided in this guide is for reference purposes only. As each situation will be unique, good judgment and sensitivity should be used when communicating with the deceased employee's family, significant others and co-workers.*

The loss of an employee can be devastating to the work environment. Agency management, human resources and payroll staff serve critical roles in ensuring that such an event is handled in a sensitive and appropriate manner. This guide is intended to serve as a resource that outlines the actions that need to be taken when an employee passes away, so that the employee's loved ones and co-workers receive the information and assistance they need, and that applicable Federal and State Law as well as required State policies and procedures are followed. In most agencies, the Human Resources (HR) office will be the primary point of contact for the deceased employee's spouse, child, significant other or beneficiary. **It is also important to emphasize that agency HR and payroll staff must coordinate activities and maintain close communication throughout the process.**

***Note:** An employee's final wishes, beneficiaries and financial arrangements may not be known by the agency or even the employee's family. HR representatives, payroll and other agency staff are reminded that confidential information must be safeguarded and are cautioned not to reveal confidential information to anyone who is not entitled to it.*

**The remainder of this guide covers the following information and provides links to relevant websites and documents:**

- Information for Agency Management, Human Resources and Payroll Page 3
- Roles and Responsibilities of Agency Staff Page 4
- Important Information and Resources for Human Resources and Payroll Staff Page 5
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## **INFORMATION FOR AGENCY MANAGEMENT, HUMAN RESOURCES AND PAYROLL**

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- Roles and responsibilities of executive management, the employee's supervisor and agency human resources and payroll offices
- Important information and processes for agency human resources and payroll staff
- Tips for conversations with survivors, sample condolence letters and agency notifications
- Sample letter to survivor from agency human resources

## Roles and Responsibilities of State Agency Staff

Agency Head and/or Assistant Director	Supervisor	Agency Human Resources	Agency Payroll
<ul style="list-style-type: none"> <li>● Determine how agency staff should be notified of employee's death</li> <li>● Provide guidance to appropriate staff (e.g., office receptionist, phone operator) on what information to release about the employee</li> <li>● Determine who will issue an official condolence letter and who it should be sent to</li> <li>● If appropriate and acceptable to the family, arrange for an obituary to be placed in the agency's next newsletter</li> <li>● Check with employee's supervisor/work unit a couple of weeks after the death to ensure they have received any EAP services deemed necessary and are aware of the process to obtain them if additional assistance is needed</li> </ul>	<ul style="list-style-type: none"> <li>● Meet with agency human resources staff to review basic benefits information, final payroll process, communications with survivor, EAP options, etc.</li> <li>● Meet with staff. Advise of employee's death, if not already known. Discuss availability of EAP for individual or work group counseling, debriefing and provide EAP contact information to staff</li> <li>● Assign staff to handle the employee's phone calls, appointments and workload</li> <li>● Contact survivor to express condolences, offer assistance and provide contact information of agency Human Resources representative</li> <li>● Inventory and secure employee's personal effects; retrieve state property</li> </ul>	<ul style="list-style-type: none"> <li>● Notify payroll to freeze any payroll transactions for deceased employee after the date of death</li> <li>● Review this guide in full (if employee died while on duty, contact ADOA Risk Management for guidance as soon as possible)</li> <li>● Review applicable state and agency policies related to employee death</li> <li>● Identify who will serve as the primary HR representative for the supervisor and survivor (may be the same or different people)</li> <li>● Prepare letter/packet of information for survivor about benefits</li> <li>● Meet with employee's supervisor to review benefit information, final payroll process, communications with survivor, etc. Include information about EAP options for individual or workgroup counseling</li> <li>● When contacted by survivor, arrange for delivery of information/forms (may be via overnight delivery, pickup, email, etc.) Set up a meeting or phone conference to go over the packet and required paperwork when the survivor receives it</li> </ul>	<ul style="list-style-type: none"> <li>● With HR coordination, freeze any payroll transactions for deceased employee after the date of death</li> <li>● Confer with agency human resources office to ensure necessary payroll actions are taken and that proper forms are used/sent to survivor</li> <li>● Check GAO Central Payroll Website at: <a href="http://www.gao.az.gov/payroll/">http://www.gao.az.gov/payroll/</a> for most current information on processing final payment for a deceased employee</li> </ul>

*Please note, these are suggestions; circumstances will dictate who in the agency is responsible for each action.*

# Important Information for Agency Human Resources and Payroll Staff

## DEATH CERTIFICATES

### Death Certificates

Advise survivors to obtain at least 10 death certificates to ensure that all benefits and retirement claims are processed timely. Most, if not all, the following processes will require original/certified death certificates.

## PAYROLL

### Payroll – Final Pay (HR & Payroll functions / coordination)

[https://gao.az.gov/sites/default/files/APG\\_III\\_M\\_Deceased\\_Employee\\_Compensation.pdf](https://gao.az.gov/sites/default/files/APG_III_M_Deceased_Employee_Compensation.pdf)

- Agency HR must change employee’s status to U1 in HRIS upon notification of death.
- All wages are frozen upon employee’s status change to U1. All final payments are processed through the HRIS handwrite system.
- NOTE: The information below is a summary of the Agency Payroll Guidelines for processing deceased employee compensation. Please review the full guidelines provided in the link above. Payroll Responsibilities:
  - Do not key Leave Without Pay after the date of death
  - Delete any pending records in XR35.2
  - Reverse any payments made after the date of death using GAO-70 or GAO-70B forms
  - End Date all direct deposit accounts on XR12.1
  - End date standard Time Records on XZR30
  - End date voluntary deductions (SECC, Union Dues, Deferred Comp. or TSA) on PR14.1 – use date of death
  - Disable Appropriate Tax Deductions based on year of death on PR13.7 and End Date Tax Deductions on PR14.1 – use date of death
    - Applicable tax deductions depend on date of death and date of payment. Federal and State withholding are always end-dated. Social Security, Medicare, and MQGE Taxes are due if paid in same year as death; are not due if paid in year after death.
- The survivor is to complete one of three payroll affidavits (as applicable) included in the “Survivor Informational Packet” (GAO-36 A, B and C; IRS Form W-9). **(can combine of two forms: 36A first, and then the remainder 36b later)**
  - The State/Agency cannot advise the survivor what affidavit to use.
- Once payroll receives forms (GAO 36 and W-9), they are to notify HR to change employee’s name in HRIS to the applicable beneficiary’s name prior to final payment being processed – NEVER change the SSN.
- Payroll will process the payment through the handwrite system.
- Once final payment is processed and all leave balances are zero, the name in HRIS should be changed back to the deceased employee and status changed to U2.

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**Retiree  
Accumulated  
Sick Leave  
Program  
(RASL)**

<https://gao.az.gov/payroll/rasl> (Time Sensitive)

**NOTE:** The information below is a summary of the RASL program. RASL is a very complicated program. Please refer all questions to the GAO RASL Program Coordinator, including questions about status of payments.

- Deceased employee must have 500 or more unused sick leave hours and be eligible for **Normal Retirement** at the time of death.
- For the beneficiary to be eligible for the RASL payout, normal retirement is defined as:

ASRS	PSPRS	CORP
Arizona State Retirement System	Public Safety Personnel Retirement System	Correctional Officer Retirement Plan
<u>Members before 7/1/11:</u> 65 with any amount of service; or 62 with 10 years of credited service; or 80 points (Age + Years of Credited Service)	<u>Members before 1/1/2012</u> 62 with 15 years of credited service; or 20 years of credited service	<u>Members before 1/1/2012</u> 62 with 10 years of credited service; or 20 years of credited service (25 for dispatchers); or 80 points (Age + Years of Credited Service)
<u>Members on or after 7/1/11:</u> 65 with any amount of service; or 62 with 10 years of credited service; or 60 with 25 years of credited service; or 55 with 30 years of credited service	<u>Members between 1/1/2012-6/30/2017</u> 52.5 with 15 years of credited service; or 25 years of credited service	<u>Members between 1/1/2012-6/30/2018</u> 62 with 10 years of credited service; or 52.5 with 25 years of credited service
	<u>Members on or after 7/1/2017</u> 55 or 15 years if credited service	<u>Members on or after 7/1/2018</u> 55 or 10 years of credited service

- The beneficiary is to complete the RASL application along with GAO forms 36A, B or C (as applicable), death certificate and W-9, and submit them to the Agency HR.
- Agency HR is to complete their portion and forward all forms to:  
General Accounting Office – RASL Program  
100 N 15<sup>th</sup> Ave., Ste. 302  
Phoenix, AZ 85007
- Employee’s information must be completed wherever retiree is indicated on the RASL Application.

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**BENEFITS**

**Life Insurance – Securian** <http://securian.com/benefits/ssl/home.do>

- Contact Securian at (833) 745-5517 to report the death of the employee
  - Reporting the death of the employee can be done by anyone
  - Funeral planning assistance is available. Contact Securian for more information.

**Medical & Dental Benefits** [Benefit Options - COBRA](#)

- When the employee status is changed to U1 the ADOA Benefits Services Office will send COBRA notification to all dependents that were covered under the benefit plan at the time of the employee’s death.
- Maximum COBRA coverage due to the covered employee’s death is 36 months.

**Employee Assistance Program (EAP)** <https://wellness.az.gov/>

***NOTE:** EAP is available to all employees and any family member of the employee residing at the employee’s place of residence.*

- **Short Term Counseling** - EAP provides free counseling sessions for life events including death of a loved one.
- **Critical Incident Stress Management (CISM)** - Onsite debriefing for employees when a traumatic event is impacting a group of employees. The EAP contractor will come onsite for a group discussion and also stay for one-on-one meetings for employees who may need more privacy to handle their grief.

The Employee Assistance Programs are identified by agency below:

AGENCY	CONTRACTED EAP PROVIDER	PHONE NUMBER
All State Agencies, Boards and Commissions	ComPsych	(877) 327-2362
Northern Arizona University	Employee Assistance & Wellness	(928) 523-1552
University of Arizona	Employee Assistance Onsite	(480) 621-2493
Arizona State University	Employee Assistance Onsite	(480) 965-2271

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## RETIREMENT, SOCIAL SECURITY, DEFERRED COMPENSATION

<p><b>Arizona State Retirement System (ASRS)</b></p>	<p><a href="https://www.azasrs.gov/content/survivor-benefits">https://www.azasrs.gov/content/survivor-benefits</a></p> <ul style="list-style-type: none"> <li>● To report a death, or for questions contact the ASRS Member Advisory Center by email at <a href="mailto:askmac@azasrs.gov">askmac@azasrs.gov</a> or by phone at (602) 240-2000 in Phoenix, (520) 239-3100 in Tucson, or toll-free at 1 (800) 621-3778 outside metro Phoenix or Tucson.</li> <li>● Documents required to claim survivor benefits:             <ul style="list-style-type: none"> <li>▪ A certified copy of the member’s death certificate.</li> <li>▪ A copy of the beneficiary’s Social Security card.</li> <li>▪ A notarized ASRS application to claim survivor benefits.</li> <li>▪ If the beneficiary is an estate or trust, a copy of the court appointed personal representative, a copy of the trust and a completed W-9 form are required.</li> </ul> </li> </ul> <p style="margin-top: 20px;">Public Safety Personnel Retirement System (PSPRS)            Correctional Officer Retirement Program (CORP)            Elected Officials Retirement Plan (EORP) } Contact deceased employee’s            Human Resources Office</p>
<p><b>Social Security Administration (SSA)</b></p>	<p><a href="https://www.ssa.gov/benefits/survivors/">https://www.ssa.gov/benefits/survivors/</a></p> <ul style="list-style-type: none"> <li>● To report the death, call or visit a local Social Security office or call SSA’s toll-free number at 1 (800) 772-1213 (TTY 1 (800) 325-0778).</li> <li>● SSA will automatically change any benefits for children to survivor benefits after the death is reported to them.</li> <li>● If survivor is receiving retirement or disability benefits on their own record, they will need to apply for the survivor benefits.</li> </ul>
<p><b>Deferred Compensation</b></p>	<p><a href="#">Arizona Deferred Compensation Website</a></p> <ul style="list-style-type: none"> <li>● To report a death and obtain a form via mail, contact Nationwide Customer Service at 1 (800) 796-9753.             <ul style="list-style-type: none"> <li>● The beneficiary can obtain the Death Claim Form online by going to:  <a href="https://www.arizonadc.com/iApp/tcm/arizonadc/support/howdoi/manage_others_account.jsp">https://www.arizonadc.com/iApp/tcm/arizonadc/support/howdoi/manage_others_account.jsp</a></li> </ul> </li> <li>● Beneficiaries are welcome to visit the Phoenix office where a representative is always available to assist them and provide forms</li> </ul> <p style="text-align: center; margin-top: 20px;">Nationwide Retirement – State of AZ Deferred Compensation            4747 N. 7th Street, Suite 418,            Phoenix, Arizona 85014</p>

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## COMMUNICATIONS (CONVERSATION TIPS, CONDOLENCE LETTERS, NOTICES)

### Tips for Conversations with Survivors

#### Sample Conversation Starter:

"I am so sorry to hear about *Employee's* death, and want to express my deepest sympathy. I know this must be a very difficult time for you. I want to let you know about the benefits that you may be entitled to, and also to give you some other important information." [Give an overview of the benefits the survivor is entitled to or can apply for and final payroll processing procedures. Be sure to explain to the survivor to watch for the unpaid benefit premium statement and to be sure to pay the amount due on the statement to ensure the survivor retains eligibility to collect on any supplemental life insurance policies held by the employee.]

End the conversation with an open invitation to contact you any time for further information or clarification on any of the items. This is a very stressful time for survivors, and they may need to be given the information more than once. It will help everyone involved if they know they have a specific person to contact for assistance.

### Condolence Letters to the Survivor from Management

Dear (Insert name of *Survivor*),

All of us here at *agency* were deeply saddened to hear about *Employee's* death. *Employee* was highly regarded throughout this agency. We will miss her positive attitude and gentle spirit. Please accept our heartfelt condolences at this difficult time.

During her \_\_\_ years of dedicated service, *Employee* touched the lives of many individuals, both within and outside of State government. Her clients and co-workers often remarked about her willingness to help.

Many employees have expressed an interest in making a donation in *Employee's* honor. If you have selected a charity where such donations may be sent, please let us know and we will communicate this to agency staff.

Please accept our sincerest sympathy to you and your family. We are here to assist you during this difficult time. Please do not hesitate to contact my office if there is anything we can do.

With sincere sympathy,

Dear (insert name of *Survivor*),

We are so sorry to hear of *Employee's* death. Please accept our deepest condolences on behalf of the entire team here at *Agency*.

*Employee* set an excellent example here at *agency*. His dedication to service and his devotion to his customers and coworkers were unparalleled. His employees found him to be fair and trustworthy. He was well respected within the office and throughout the agency. *Employee* had many friends and acquaintances at work and will be greatly missed.

Please accept my deepest sympathies and those of my colleagues. If there is any way we can be of assistance during this time, please let us know.

Sincerely,

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<p><b>Notification to Agency Staff</b></p>	<p>I am saddened to inform you that <i>Employee</i> passed away suddenly this weekend. <i>Employee</i> worked in the ____ Division in Tucson for many years as a _____. I know you join me in offering his family our sincerest condolences at this sad time. <i>Employee</i> will be missed by his co-workers both as a colleague and a friend. We have been told that a memorial service is planned, but do not have any specific information at this point. We will inform you as further details become available.</p> <p><i>or</i></p> <p>A memorial service will be held on Friday, October 18<sup>th</sup> at the XYZ Funeral Home, 123 Main Street, Coolidge, Arizona. Condolences may be sent to The <i>Employee</i> Family c/o XYZ Funeral Home. In lieu of flowers, the family requests that donations be sent to <i>Charity</i>.</p> <p>It is our sad duty to inform you that <i>Employee</i> of the <i>Division</i> has passed away. <i>Employee</i> worked for this agency for over __ years. <i>Employee's</i> dedication and commitment to excellence have been an integral part of our work family. <i>Employee</i> played an important role in our recent _____ project. <i>Employee's</i> skill and determination will be greatly missed.</p> <p>A memorial service will be held in <i>Employee's</i> home State of _____. Friends and acquaintances are invited to make memorial donations to <i>Charity</i>.</p>
<p><b>Sample letter from HR to survivor</b></p>	<p><b>NOTE:</b> Please ensure that only pertinent and relevant information is included in this letter so that the survivor is provided only the information that is applicable to them and their situation. Remember to maintain confidentiality and only provide beneficiary and dependent information to the designated individual(s).</p> <p>Dear (insert name of <i>Survivor</i>),</p> <p>On behalf of the Arizona Department of _____, please accept my sincerest condolences to you upon the loss of your <i>[relationship]</i>, <i>[deceased employee's name.]</i></p> <p>I have been assigned by <i>[name and title of agency head]</i> to assist you in the completion of the necessary paperwork to ensure your entitled benefits are processed timely and accurately.</p> <p style="text-align: center;"><b>OR</b></p> <p>Words cannot express my sorrow for your loss. I would like to provide you with all the support and guidance that I possibly can during this difficult time.</p> <p>Enclosed please find forms that you will need to complete and submit in order to receive payment for _____'s final pay check <i>[and RASL sick leave balance payout (if applicable)]</i>.</p> <p style="text-align: center;"><b>CONTINUE LETTER WITH TEXT BELOW</b></p> <p>Include if deceased employee had medical/dental/vision - Please rest assured that our benefits department will be mailing you the necessary COBRA paperwork to complete in order to continue <i>health, dental and vision (as applicable)</i> coverage under the State plan. In order to process many benefits, a certified copy of the death certificate will be required. It is recommended that you obtain at least 10 copies of the death certificate. In addition, photocopies of your driver's license, marriage and/or birth certificates may be necessary.</p>

Our records show that \_\_\_\_\_ participated in the benefits listed below. You will need to contact each of these organizations individually. You may wish to review the information available on each of their websites before contacting them by phone.

Select all that apply:

- ADOA Benefits – (602) 542-5008 – [www.benefitoptionsaz.gov](http://www.benefitoptionsaz.gov)
  - For group medical, dental, vision, life insurance and other benefits
- Arizona State Retirement System – (602) 240-2000 – [www.azasrs.gov](http://www.azasrs.gov)
- Public Safety Personnel Retirement System – (602) 255-5575 – [www.psprs.com](http://www.psprs.com)
- Correctional Office Retirement Program – (602) 255-5575 - [www.psprs.com](http://www.psprs.com)
- Elected Officials Retirement Plan – (602) 255-5575 - [www.psprs.com/elected-officials/](http://www.psprs.com/elected-officials/)
- Social Security Administration – 1 (800) 772-1213 – [www.ssa.gov](http://www.ssa.gov)

As an additional resource for you and your children/dependents (if applicable), I am also including an informational flyer for our Employee Assistance Program should you need further assistance.

If the employee carried a supplementary or dependent life insurance policy include this sentence. \_\_\_\_\_ had a supplementary life insurance policy and you are named as the beneficiary on the policy. An Unpaid Benefit Premium statement will be mailed to \_\_\_\_\_'s home address. It is imperative that the premiums be paid by the due date on the statement or you may not be able to collect the life insurance benefits. Please call me if you have any questions about this process.

I understand that this process and this information can be overwhelming. Please do not hesitate to contact me at any time during this process should you need further information and/or clarification.

Sincerely,

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## AGENCY PAYROLL GUIDELINES

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Click [here](#) to access the General Accounting Office guidelines and checklist for processing deceased employee compensation, which contains links to the following forms:

- **GAO-36A Affidavit of Spouse for Collection of Compensation Due**  
[https://gao.az.gov/sites/default/files/APG\\_V\\_B\\_4\\_a\\_GAO\\_36A.pdf](https://gao.az.gov/sites/default/files/APG_V_B_4_a_GAO_36A.pdf) Affidavit for Collection of Compensation Due
- **GAO-36B Affidavit of Successor for Collection of Compensation Due**  
[https://gao.az.gov/sites/default/files/APG\\_V\\_B\\_4\\_b\\_GAO\\_36B.pdf](https://gao.az.gov/sites/default/files/APG_V_B_4_b_GAO_36B.pdf)
- **GAO-36C Affidavit for Collection of Compensation due Surviving Spouse** [https://gao.az.gov/sites/default/files/APG\\_V\\_B\\_4\\_c\\_GAO\\_36C.pdf](https://gao.az.gov/sites/default/files/APG_V_B_4_c_GAO_36C.pdf)
- **GAO-99A Request to Review and Process Manual Payroll Warrants**  
[https://gao.az.gov/sites/default/files/APG\\_III\\_L\\_Manual\\_Payments\\_\(Handwrites\).pdf](https://gao.az.gov/sites/default/files/APG_III_L_Manual_Payments_(Handwrites).pdf)
- **IRS Form W-9 Request for Taxpayer Identification Number and Certification** <https://www.irs.gov/pub/irs-pdf/fw9.pdf>

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## RESOURCES FOR EMPLOYEES

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[Being Prepared](#) is a booklet of information for employees to consider should they pass away while employed by the State of Arizona. The booklet covers the following topics:

- Why all employees should read the booklet
- Who should be contacted in the event of the employee's death
- Actions the agency HR office will take
- Who to contact for family status changes or beneficiary changes
- Accessing group life insurance funds in the event of terminal illness
- Vital Information Form

The vital information form is intended to help employees document important information such as their medical and dental plans, bank and credit card accounts, location of important documents, etc. The booklet and vital information form are completely optional. Employees are not required to read the booklet or use the vital information form.

We hope you found this information helpful. This document was prepared by the Arizona Department of Administration, Human Resources Division. Additional questions may be directed to:

ADOA Human Resources Division  
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Phoenix, AZ 85023  
602-542-5482  
[www.hr.az.gov](http://www.hr.az.gov)