Who can I call for help?

Finance-Payroll

810 Union Street, Suite 300 (Third Floor)

Norfolk, VA 23510

Ph: 757-664-4346

Human Resources

810 Union Street, Suite 100 (First Floor)

Norfolk, VA 23510

Ph: 757-664-4486

Norfolk Employees' Retirement System (NERS)

810 Union Street, Suite 309 (Third Floor)

Norfolk, VA 23510

Ph: 757-664-4738

City Attorney's Office

810 Union Street, Suite 900 (Ninth Floor)

Norfolk, VA 23510

Ph: 757-664-4529

Internal Revenue Service (to secure a Taxpayer Identification Number)

ITIN Operation
Austin Service Center
P.O. Box 149342
Austin, TX 78714-9342
Ph: 800-829-1040

When a City Of Norfolk Employee Passes

Losing a loved one is never easy. This guide is designed to identify the benefits that may be available upon the passing of a City of Norfolk employee.

** Please keep this pamphlet with your other important documents such as your Will or Life Insurance Policies **

REPORTING

Notify Human Resources as soon as possible of the passing of an employee. The Department of Human Resources will notify the Department of Finance Payroll and Retirement (NERS) teams and will act as the "Care Unit" for the beneficiary by providing them with information and resources regarding life insurance, pay and retirement benefits if applicable. Please find contact information to assist on the back of this document.

THINGS TO CONSIDER: BENEFITS & CLAIMANTS

The designated beneficiary or qualified administrator of the estate should be aware of the following benefits when handling the late employee's affairs.

- Employee's pay (paid to the member's estate/claimant)
- City of Norfolk Life Insurance (paid to designated beneficiary(ies))
- Norfolk Employees' Retirement System (paid to designated beneficiary(ies))
- ICMA 457 Individual Retirement Savings Plan (paid to designated beneficiary(ies))

BENEFICIARY DESIGNATION AND DOCUMENTATION

Life Insurance and Retirement Death Benefits may have beneficiary designations that identify the recipient(s) of possible death benefits. In some cases this may not be a spouse or child or the beneficiary may not be designated.

The employee's last paycheck belongs to the employee's estate. As such, proper identification and release must be provided by the administrator of the estate.

- The employee's last paycheck includes their full wages for the bi-weekly pay period in which they pass. It also may include the payout of leave and a refund in benefits premiums.

BENEFICIARY DESIGNATION AND DOCUMENTATION (CONTINUED)

The City of Norfolk will request documentation showing the administrator (executor) of the estate so that the employee's last paycheck can be properly processed and paid. If an administrator has not been designated, the required documentation may be obtained from the Probate Office of the Circuit Court for the City where the employee resided at the time of their death. This can take several weeks.

Please take note:

i.   In most cases, the City must wait 60 days before releasing the employees' last paycheck to a successor (a non-certified claimant). No application for the appointment of a personal representative can be pending or have been granted in any jurisdiction.

ii. All claimants must complete and sign an IRS W-9 form. This taxpayer identification is required to release funds to the claimant and for IRS reporting purposes.

Appropriate certification and documentation must be provided to the City Attorney's Office. Once received, Payroll will begin processing payment to the appropriate claimant and will be paid within approximately five (5) business days.

The employee's last paycheck is not subject to Federal or State income tax withholdings . If the check is processed in the year following the employee's passing , it will be exempt from FICA taxes as well.

The claimant will receive an IRS 1099 MISC form at the end of the year that they received the payment, along with the employee's W-2. This income should be considered when filing taxes .

*** If final pay remains unclaimed after one (1) year, it will be sent to the Virginia Department of Treasury. ***