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 **
**Beneficiary Designation and Documentation**

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.**