



Employer Certification of Eligibility for Public Safety Officer Survivor Benefit Tax Exemption

Wisconsin Department
of Employee Trust Funds
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The Wisconsin Retirement System annuity or lump sum payment made to the survivor of the member named below may be eligible for an income tax exemption under the federal Taxpayer Relief Act of 1997, the Fallen Hero Survivor Benefit Fairness Act of 2001 or the 2015 Don't Tax Our Fallen Public Safety Heroes Act. Please complete this form and return it to the Department of Employee Trust Funds to certify that the member's job and the circumstances of his or her death met the requirements of the federal law.

The federal laws cited above provide an income tax exemption for survivor annuities or lump sums paid to the surviving spouse, former spouse and/or children of public safety officers who have been killed in the line of duty. To qualify for this tax exemption, all of the following federal requirements must be met:

- The decedent must have been employed as a law enforcement officer, as defined in section 1204 of the Omnibus Crime Control and Safe Streets Act of 1968. This includes, but is not limited to police officers, corrections officers, probation and parole agents, and judicial officers. Firefighters, members of rescue squads, and members of ambulance crews are also eligible.
- The decedent must have been killed in the line of duty while an active WRS-covered employee.
- The annuity or lump sum payment must be attributable to the officer's service as a public safety officer.

Please be aware that not all protective category employees under the WRS fall within this definition. For example, game wardens do not meet the federal definition of a "public safety officer."

Complete This Certification and Submit to ETF			
By completing and signing this document, I certify the following:			
<ul style="list-style-type: none"> • The deceased employee was an active WRS-covered employee who was a public safety officer as defined in Omnibus Crime Control and Safe Streets Act of 1968 who was killed in the line of duty. • The death was not caused by the intentional misconduct of the officer or by the officer's intention to bring about his or her own death. • The officer was not voluntarily intoxicated at the time of death. • The officer was not performing his or her duties in a grossly negligent manner at the time of death. 			
Name of decedent (first, middle, last)		Decedent's Social Security number	
Decedent's birth date (MM/DD/CCYY)		Decedent's job title	
Name of employer			Employer number 69-036-
Date (MM/DD/CCYY)	Signature of WRS agent		Telephone ()

For Department Use Only	
Deceased member's name:	Member ID: