

**PURPOSE**

To establish the operational guidelines for handling benefits in the event of an employee's death at Nashville State Community College ("College").

**DEFINITIONS**

N/A

**POLICY/GUIDELINE**

I. Introduction

- A. The College has established a procedure to ensure that beneficiaries of deceased employees are promptly informed regarding payment of earned wages and any other benefits to which they may be entitled.
  - 1. Upon employment, employees will be provided a Designation of Beneficiary for Unused and Accrued Leave Form that will facilitate such disbursement in the event of death.

II. Notification Process

- A. The supervisor or department head of a deceased employee shall notify the Office of Human Resources of the employee's death, date of death, as well as the name of next of kin and/or the executor/administrator of the estate, if known.
- B. The Office of Human Resources shall notify appropriate institutional personnel (Vice President and/or Dean, Payroll, etc.) and agencies/vendors (retirement, insurance, flexible benefits, supplemental annuities, etc.) of the employee's death.
- C. In addition, the Office of Human Resources shall contact the beneficiary(ies) and/or executor/administrator of the estate to advise them of available survivor assistance services and to request documentation required for release of final compensation payments.

III. Payment of Salary and Other Benefits

- A. The Office of Human Resources shall request that the deceased employee's supervisor prepare the appropriate personnel action form (PAF) to terminate the employee. Payment of earned salary and other benefits will be disbursed in accordance with TCA §30-2-103, TCA §8-50-808, and current IRS rules and regulations regarding taxation and social security deductions.
- B. If the employee completed a Designation of Beneficiary for Unused and Accrued Leave Form, payment(s) will be made to the beneficiary(ies), provided a death certificate or physician's statement has been received.
- C. If the employee failed to complete such form, payment of wages will be made in accordance with TCA §30-2-103(b)(1) and payment of accrued annual leave, sick leave and compensatory time shall be made to the same beneficiary designated for retirement benefits, unless otherwise indicated on the completed form.

**SOURCES**

T.C.A. §§ 49-8-203; 30-2-103; 8-50-808; IRS Rules

**RELATED POLICIES**

TBR Guideline P-150

*Approved by President's Cabinet 11/14/22*