



TOM GALLAGHER
CHIEF FINANCIAL OFFICER
STATE OF FLORIDA

August 25, 2004

IN REPLY REFER TO:
DFSBP 04-04

TO: Agencies Addressed

FROM: John Bennett, Chief
Bureau of State Payrolls

SUBJECT: Beneficiary Payments Information

This memorandum is being issued to remind agencies of pertinent information regarding the submission of beneficiary payment packets to the Bureau of State Payrolls (BOSP). Our goal is to avoid any unnecessary processing delays. The information follows:

- The procedures for preparing beneficiary payments are located in our Payroll Preparation Manual, Volume IV, Section 14 (http://www.dbf.state.fl.us/bosp/BOSP_MANUAL.pdf).
- Wages to deceased employees are subject to specific conditions/limitations such as IRS rules and Florida Statutes. For these reasons, it is imperative that all payments to deceased employees be thoroughly reviewed and audited by BOSP.
- Due to tax implications, no payroll related payment(s) should be made to a deceased employee with a warrant date after the date of death.

Please contact Valda Henderson at (850) 410-9451, SUNCOM 210-9451, vhenders@dfs.state.fl.us or Alissa Martz at (850) 410-9449, SUNCOM 210-9449, amartz@dfs.state.fl.us if you have any questions.

Sincerely,

John Bennett

JB/aa:sd