

# Beneficiary Payment Certification



Wages, reimbursements, or unused leave payments due to a deceased employee may be paid to a spouse or other authorized relatives per Florida Statute 222.15 (1) It is lawful for any employer, in case of the death of an employee, to pay to the **wife or husband**, and in case there is **no wife or husband, then to the child or children**, provided the child or **children are over the age of 18 years**, and in case there is **no child or children, then to the father or mother**, any wages or travel expenses that may be due such employee at the time of his or her death.

If there is **no spouse, no children over the age of 18** or a **father or mother** to pay as the beneficiary, BOSP will accept Letters of Administration.

Wages paid on behalf of a deceased employee must be reported to the IRS on FORM 1099-Miscellaneous. Agencies must notify the Bureau of State Payrolls (BOSP), via email with the deceased employee's name, last four digits of the social security number, and the date of death.

Send email to [BOSPPAYProcessing@myfloridacfo.com](mailto:BOSPPAYProcessing@myfloridacfo.com).

## Documentation required for DFS approval of beneficiary payment requests:

- 1. Completed Beneficiary Payroll Certification and Worksheet DFS-A3-2123.**
  - Detailed instructions for completing this form can be found in the Payroll Preparation Manual Volume IV, Section 12, or on the second tab of the Beneficiary Payroll Certification form DFS-A3-2123.
- 2. Completed and properly executed original Beneficiary Affidavit– DFS-A3-1912, for each beneficiary.**
- 3. A legible copy of the deceased employee's death certificate.**
- 4. Completed IRS Form W-9 Taxpayer Identification Number Certification for each beneficiary.**
  - Form W-9 can be found on the IRS website, [www.irs.gov](http://www.irs.gov).
  - The **legal name** and taxpayer SSN/FEIN on form W-9 must be the same as the records of the Social Security Administration.
- 5. Completed and approved final time sheet.**
  - Employee's last timesheet must be approved prior to BOSP processing the payment.

## Additional information:

**DMS Rule Interpretation Tracking Number 60L-34-2014-#001-A** deceased employee shall not be paid for work hours, leave, or holiday credits to cover scheduled hours occurring after the date and time of death, as determined by the death certificate.

Additionally, pursuant to **Rule 60L-34.0041(6)(a), F.A.C.**, "all unused annual leave at the time of death shall be paid to the employee's beneficiary."

Worksheet DFS-A3-2123, Form DFS-A3-1912, and the Payroll Preparation Manual may be found on the Accounting and Auditing website at <https://myfloridacfo.com/Division/AA/>.