Summary of Active Member KP&F Death Benefits

	Service Connected Death: Current	Service-Connected Death: Proposed	Nonservice-connected Death	Active Member Death without Spouse or Dependent Child
Lump Sum Death Benefit *Benefit Amount:*	None	Proposed by Rep. Peck – 100% of final annual salary	100% of final average salary	Greater of – • Contributions plus interest • 100% of current annual salary
Taxability (Federal Taxes):	Not applicable	Not taxable	Taxable	Service-connected: Not taxable Nonservice-connected: Taxable
Spousal benefit: *Benefit Amount:*	50% of final average salary	**Greater of –** • 50% of final average salary • Benefit amount paid if member retired as of first day of month coinciding with or following the date of death and selected the 100% joint survivor benefit option	**Lesser of –** • 50% of final average salary • Benefit amount paid as if member retired at normal retirement date, but based on member's final average salary and years of credited service on the date of death	None
Taxability (Federal Taxes):	Not taxable	Not taxable	Taxable	Not applicable
Dependent child benefit *Benefit Amount:*	10% per child	10% per child	None If no surviving spouse, spousal benefit is paid to child(ren).	None.
Taxability (Federal Taxes):	Not taxable	Not taxable	If paid in lieu of spousal benefit, taxable	
Maximum total benefit (spousal plus child)	75% of final average salary	90% of final average salary	50% of final average salary (plus lump sum)	
Benefit option if member was eligible for retirement at death: *Benefit Amount:*	Not applicable	Not applicable	Can receive retirement benefit with 100% joint and survivor benefit option	Not applicable
Taxability (Federal Taxes)			Taxable	