

**PENSION BOARD POLICIES**  
**FIREFIGHTERS & POLICE OFFICERS**  
**PENSION FUND OF THE CITY OF TAMPA**

Policy  
Number: 425A

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Policy: 13<sup>th</sup> Check Designation of  
Beneficiary

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Effective Date: 2/28/2008  
7/24/2008

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Ref: Section 27 of the Pension  
Contract

**POLICY:**

1. Purpose: The purpose of this policy is to implement the provisions of Section 27(C)(1)(c) and 27(A)(2) and (3).
2. Authority for Policy: Section 27 (C)(1)(c) and Section 27(A)(2) and (3). Additionally, Section 27(E) of the pension contract entitled “13<sup>th</sup> Check Program” provides that the Board of Trustees shall make rules as are necessary for effective and efficient administration of the 13<sup>th</sup> Check Program.
3. Designation of Beneficiary by Retiree: Each retiree who is eligible to receive a 13<sup>th</sup> Check or may become eligible to receive a 13<sup>th</sup> Check may designate a beneficiary on a 13<sup>th</sup> Check Designation of Beneficiary form issued by the Board of Trustees. If a retiree is eligible to receive a 13<sup>th</sup> Check for a particular fiscal year but dies between October 1 and the date of that 13<sup>th</sup> check distribution no later than June 30<sup>th</sup> of the following year, the payment will be made to the retiree’s eligible surviving spouse. **A retiree may choose a beneficiary or beneficiaries to receive the 13<sup>th</sup> check if and only if there is no eligible surviving spouse on the date of that 13<sup>th</sup> check distribution (no later than June 30<sup>th</sup> of the following year).** Only in the event that there is no eligible surviving spouse will the retired member’s 13<sup>th</sup> check designated beneficiary or beneficiaries receive the 13<sup>th</sup> check that would otherwise have been due to the member or member’s estate. If there is no 13<sup>th</sup> check designated beneficiary or beneficiaries, the retired member’s estate will receive the payment. If Option 3 – Joint Annuitant has been selected as the member’s optional form of payment, the member may designate a beneficiary for the receipt of this 13<sup>th</sup> check other than the joint annuitant. The designated beneficiary for this 13<sup>th</sup> check may also be a Trust.

EXAMPLE: Assume that a person retired in 2002. Assume also that a 13<sup>th</sup> Check is paid for the fiscal year ending September 30, 2005. Assume also that the 13<sup>th</sup> check is to be paid in June 2006. If a retiree died between October 1, 2005 and June 30, 2006, the 13<sup>th</sup> check payment would be paid to the member’s eligible surviving spouse, if there is one. The member has no choice in this matter- - it will be paid to the eligible surviving spouse. Only if there is no eligible surviving spouse on June 30 will the designated beneficiary or beneficiaries receive that 13<sup>th</sup> check. If there is no eligible surviving spouse, and no 13<sup>th</sup> check designated beneficiary or beneficiaries, the retired member’s estate shall receive the payment.

4. Designation of Beneficiary by Eligible Surviving Spouse (Member Deceased): Each eligible surviving spouse who is eligible to receive a 13<sup>th</sup> Check or may become eligible to receive a 13<sup>th</sup> Check may designate a beneficiary or beneficiaries on a 13<sup>th</sup> Check Designation of Beneficiary Form for Eligible Surviving Spouses Only (Member Deceased) issued by the Board of Trustees. If an eligible surviving spouse is eligible to receive a 13<sup>th</sup> Check for a particular fiscal year but dies between October 1 and the date of that 13<sup>th</sup> Check distribution no later than June 30<sup>th</sup> of the following year, the payment will be paid to the beneficiary or beneficiaries designated by the eligible surviving spouse. **This 13<sup>th</sup> Check Designation of Beneficiary Form for Eligible Surviving Spouse Only (Member Deceased) may only be filed with the Pension Fund by an eligible surviving spouse and only after the death of a member.** If there is no 13<sup>th</sup> check designated beneficiary or beneficiaries, the eligible surviving spouse's estate will receive the payment. The designated beneficiary for this 13<sup>th</sup> check may also be a Trust.

EXAMPLE: Assume that a member retired in 1990. Assume also that the retiree passes away in 2000. Assume also that the retiree is survived by an eligible surviving spouse. Assume also that a 13<sup>th</sup> Check is paid for the fiscal year ending September 30, 2005. Assume also that the 13<sup>th</sup> check is to be paid in June 2006. Assume that the eligible surviving spouse dies between October 1, 2005 and June 30, 2006. The eligible surviving spouse may designate a beneficiary or beneficiaries to receive payment of the 13<sup>th</sup> check in the event of the eligible surviving spouse's death prior to distribution of the 13<sup>th</sup> check. Should the eligible surviving spouse fail to designate a beneficiary, the 13<sup>th</sup> check will be paid to the eligible surviving spouse's estate. This 13<sup>th</sup> Check Designation of Beneficiary Form for Eligible Surviving Spouse Only (Member Deceased) may only be signed by an eligible surviving spouse and only after the death of the retiree.

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Chairman