TEACHERS' RETIREMENT SYSTEM
OF THE CITY OF NEW YORK (TRS)
55 Water Street, New York, NY 10041
www.trsnyc.org • 1 (888) 8-NYC-TRS

INSTRUCTIONS

PLEASE READ CAREFULLY

COVID-19 Accidental Death Benefit Law

New York State Law now provides an accidental (or "line-of-duty") death benefit to eligible statutory beneficiaries of working and certain retired members who died due to COVID-19. Eligible members must have:

- **reported to work outside the home on or after March 1, 2020;**
- **contracted COVID-19 within 45 days of such service; and**
- **died due to COVID-19 no later than December 31, 2022 (or any subsequent date provided in New York State Law).**

This accidental death benefit is also available for members who meet the above criteria and retired between March 1 and July 1, 2020.

The benefit is payable to statutory beneficiaries, in the following order:

1. **A spouse who has not renounced survivorship rights in a separation agreement, until death or remarriage; or**
2. **Children, in equal shares until they reach age 25; or**
3. **Dependent parents; or**
4. **Any other person who qualified as a dependent on the member's final federal income tax return, until that person reaches age 21.**

Filing This Application

Only eligible statutory beneficiaries should file this application. If you are a statutory beneficiary and you want to receive a benefit, you must file this application along with requested supporting documentation.

If there are multiple statutory beneficiaries, please coordinate your submissions with other beneficiaries, if possible. TRS needs only one complete set of documentation to establish the eligibility of the member and the statutory beneficiaries.

This application may also be used by each statutory beneficiary individually to elect payment of the benefit as either an Accidental Death Benefit annuity or a lump-sum Ordinary Death Benefit.

If there are no eligible statutory beneficiaries, an Ordinary Death Benefit is payable to the QPP beneficiaries designated by the member with TRS. This application must be submitted to TRS within 60 days of notification by TRS. Failure to file this form (and supporting documentation) within 60 days may result in part or all of the benefit being paid to another beneficiary.

If you require assistance, please call TRS at (212) 510-4028, which is a dedicated line we have established for inquiries related to the accidental death benefit.

This application and supporting documentation may be submitted to TRS as follows:

- **By email to accidentaldeathbenefit@trs.nyc.ny.us**
- **By e-fax at (212) 918-9253**
- **By mail to TRS at 55 Water Street, New York, NY 10041. Please note that there may be some delay in processing mailed forms during the pandemic.**

Please enter the member's TRS Membership Number at the top of each page of this application and on any supporting documents submitted electronically.

CONTINUED ON PAGE 2

GENERAL PROVISIONS

Payment of the COVID-19 Accidental Death Benefit

If an application for COVID-19 Accidental Death Benefit coverage is approved, the eligible payee(s) may choose from two payment options: Accidental Death Benefit annuity payments and Ordinary Death Benefit lump-sum payments, as described below.

- In general, an **Accidental Death Benefit** is an annual annuity equal to 50% of the wages earned during the member's last year of service, reduced by any Ordinary Death Benefit already paid under TRS' Qualified Pension Plan. (Other options and restrictions may affect the benefit amount.) This benefit is excluded from federal gross income tax. Beneficiaries under this benefit may qualify to receive continuing health benefit coverage under the New York City Health Benefits Program.
- Under the **Ordinary Death Benefit**, the beneficiary receives a one-time lump-sum payment, which is subject to federal tax withholding. Under this benefit, the beneficiary may be disqualified from receiving continuing health benefit coverage under the New York City Health Benefits Program.

  Note: TRS does not administer health benefits; please consult the New York City Office of Labor Relations website (www.nyc.gov/olr) for more information.

If there are no eligible statutory beneficiaries, the benefit will be payable as an Ordinary Death Benefit in accordance with the current beneficiary designations filed by the member with TRS.

Documentation Requirements

When filing this form, eligible statutory beneficiaries must submit supporting documentation, as shown below. *Benefits cannot be paid without this documentation.*

Medical Documentation for Deceased Member:

The following documentation is required to determine the member's eligibility for the COVID-19 Accidental Death Benefit Coverage. These documents are needed only once. Each statutory beneficiary is not required to file the medical documentation separately.

- Death certificate stating the cause of death. (In New York State, the cause of death is indicated on the confidential medical report, or "long form" death certificate.)
- Proof that the member contracted COVID-19 within 45 days of the member's last date of onsite work
- Proof that COVID-19 caused or contributed to the member's death

Proof of Beneficiary Eligibility:

- For spouses: Marriage license
- For children under 25: Birth certificate and/or proof of adoption
- For dependent parents: The deceased member's birth certificate
- For any other dependent under 21: The deceased member's tax return and the dependent's birth certificate

Note: Beneficiaries are asked to provide documentation of their own eligibility and, if possible, documentation of other eligible statutory beneficiaries.

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Please read the instructions before completing this application.
(NOTE: Please print in black or blue ink, and initial any changes that you make on this application.)

PART A: DECEASED TRS MEMBER'S INFORMATION

Enter the deceased TRS member's information below.

First Name | MI | Last Name | Social Security Number (last 4 digits only) XXX-XX-☐☐☐☐

Date of Birth (MM/DD/YYYY) ☐☐/☐☐/☐☐☐☐ | Date of Death (MM/DD/YYYY) ☐☐/☐☐/☐☐☐☐ | TRS Membership/Retirement No.

PART B: DOCUMENTATION OF THE MEMBER'S ELIGIBILITY

Along with this application, you must provide documentation satisfying all three requirements below. Use the checkboxes to confirm which documents you are submitting:

1. Death Certificate:

☐ Death certificate stating the cause of death. (In New York State, the cause of death is indicated on the confidential medical report, or "long form" death certificate.)

2. Proof that the member contracted COVID-19 within 45 days of his/her last date of onsite work:

☐ A positive COVID-19 lab test result

☐ TRS' "COVID-19 Medical Certification A: Date of Onset" (code DB303), completed by a medical professional to include the date that the member contracted COVID-19.

☐ *The member's death certificate satisfies this requirement because the member died within 45 days of his or her last day of onsite work AND the proof in #3 below documents that COVID-19 was a cause or contributing factor in the member's death.*

3. Proof that COVID-19 caused or contributed to the member's death:

☐ TRS' "COVID-19 Medical Certification B: Cause of Death" (code DB304), completed by a medical professional to indicate that COVID-19 caused or contributed to the member's death.

☐ *The member's death certificate satisfies this requirement because it states COVID-19 was a cause or contributing factor in the member's death.*

CONTINUED FROM PAGE 3

TRS Membership No.:_____

PART C: BENEFICIARY INFORMATION

The eligible statutory beneficiary must provide his/her information below.

First Name | MI | Last Name | SSN/TIN/EIN ☐☐☐–☐☐–☐☐☐☐

Permanent Home Address | Apt. No. | Relationship to Deceased

City | State | Zip Code | Primary Phone Number (Check one: ☐Home ☐Work ☐Mobile) (☐☐☐) ☐☐☐–☐☐☐☐

Country | Alternate Phone Number (Check one: ☐Home ☐Work ☐Mobile) (☐☐☐) ☐☐☐–☐☐☐☐

Email Address

If you are filing this form as a legal representative (*e.g.*, attorney-in-fact, guardian, conservator), please enter your personal information below and submit documentation of your legal status with this form.

Agent First Name | MI | Last Name | Relationship to Beneficiary

Permanent Home Address | Apt. No. | Phone Number (Check one: ☐Home ☐Work ☐Mobile) (☐☐☐) ☐☐☐–☐☐☐☐

City | State | Zip Code | Email Address

PART D: STATUTORY RELATIONSHIP

Please check the statutory relationship below that applies to you, and enter your initials in the space provided. Depending on your relationship, you will need to submit supporting documentation with your application.

___ ☐ *I am a surviving spouse of the deceased. I have not renounced survivorship rights in a separation agreement, and following the death of my spouse I did not remarry. I understand that I may be required to provide proof of this status to TRS annually.*

Required Document: Copy of your marriage license

___ ☐ *I am a surviving child of the deceased who is under age 25.*

Required Documents: Copy of 1) your birth certificate and 2) adoption records, if applicable

___ ☐ *I am a dependent parent of the deceased.*

Required Document: Copy of the member's birth certificate

___ ☐ *I am an individual under age 21 who qualified as a dependent on the deceased member's final federal income tax return.*

Required Documents: Copy of the member's final federal income tax return and your birth certificate

CONTINUED ON PAGE 5

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TRS Membership No.:________________________

PART E: OTHER STATUTORY BENEFICIARIES

To expedite the processing of this application, please identify all other statutory beneficiaries of the member who are known to you. Check the applicable box below and write your initials next to your choice. If possible, please also provide contact information and submit documentation related to those beneficiaries. If you are unable to provide the requested information, TRS may still be able to process this application, but it may take longer because TRS may need to independently verify these persons' existence and eligibility.

1. Any surviving spouse of the member who has not renounced survivorship rights or remarried:

___☐ Myself

___☐ No such person exists./No such person is known to me.

___☐ Individual named below *(Please submit copy of marriage license if possible.)*

First Name | MI | Last Name | Gender

Permanent Home Address | Apt. No. | Phone Number ( ) -

City | State | Zip Code | Email Address

2. All surviving children of the member under age 25:

___☐ Myself

___☐ No such person exists./No such person is known to me.

___☐ Other individual(s) named below *(Please submit copy of each child's birth certificate if possible.)*

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number ( ) -

City | State | Zip Code | Email Address

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number ( ) -

City | State | Zip Code | Email Address

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number ( ) -

City | State | Zip Code | Email Address

CONTINUED ON PAGE 6

CONTINUED FROM PAGE 5

TRS Membership No.:_____

3. All surviving dependent parents of the member:

(Dependent parents must also complete the "Accidental Death Benefit Certification of Dependent Parent" (code DB311) form.)

___ ☐ Myself

___ ☐ No such person exists./No such person is known to me.

___ ☐ Other individual(s) named below *(Please submit copy of the member's birth certificate if possible.)*

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number

City | State | Zip Code | Email Address

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number

City | State | Zip Code | Email Address

4. All other dependents of the member under age 21, as identified on the member's final federal tax return.

___ ☐ Myself

___ ☐ No such person exists./No such person is known to me.

___ ☐ Other individual(s) named below *(Please submit copy of the member's final federal income tax return and the birth certificates of each dependent.)*

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number

City | State | Zip Code | Email Address

First Name | MI | Last Name | Gender | Date of Birth (MM/DD/YYYY)

Permanent Home Address | Apt. No. | Phone Number

City | State | Zip Code | Email Address

CONTINUED ON PAGE 7

CONTINUED FROM PAGE 6

TRS Membership No.:_____

PART F: BENEFIT ELECTION

Please choose ONE of the following options, and enter your initials in the space provided. (Before choosing, read the benefit descriptions on page 2.)

___ ☐ *I choose to receive annuity payments under the Accidental Death Benefit.*

___ ☐ *I choose to receive a lump-sum payment under the Ordinary Death Benefit.*

___ ☐ *I have not yet decided whether to receive the Accidental Death Benefit annuity payments or the Ordinary Death Benefit lump-sum payment. I understand that I must make a choice on a new "Application for COVID-19 Accidental Death Benefit" submitted to TRS within 60 days of TRS' initial notification.*

PART G: CONVERSION OF RETIREMENT BENEFITS

Please complete this section only if the deceased member retired between March 1 and July 1, 2020. In order for a COVID-19 Accidental Death Benefit to be payable in this case, the statutory beneficiary must request a conversion of the member's retirement benefits to the COVID-19 Accidental Death Benefit. (Otherwise, any benefits would be payable to beneficiaries in accordance with the member's elections at retirement.)

If you are a statutory beneficiary of such member and you want to convert the member's retirement benefit into an Accidental Death Benefit, please check the box below and write your initials in the space provided.

___ ☐ *I elect that the deceased member's retirement benefit be converted to the COVID-19 Accidental Death Benefit.*

PART H: TERMS AND CONDITIONS

Please read the following statement and sign and date below. If you are an agent/legal representative signing on the claimant's behalf, please indicate this; you must also provide supporting documentation of your legal status with this form.

I am requesting that TRS apply the COVID-19 Accidental Death Benefit coverage to the deceased member named in Part A. I will provide the required documentation to assist TRS in determining whether such coverage is provided in this case, under New York State Law.

As a statutory beneficiary, I am filing to receive benefits payable if COVID-19 Accidental Death Benefit coverage is approved.

I understand that, upon receipt of this form, TRS will contact the member's former employer for verification of the member's last day of onsite work.

I certify that the information I have provided on this form is accurate to the best of my knowledge.

If signing as an agent, I certify that I have no knowledge or notice that my authority as the beneficiary's agent has ended by revocation, termination, death, divorce, or otherwise.

☐ **CHECK HERE IF YOU ARE SIGNING AS AN AGENT.**

_____	_____	_____
YOUR SIGNATURE	YOUR PRINTED NAME	DATE (MM/DD/YYYY)