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EMPLOYEE SERVICES

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When an employee dies (or retiree, if known), the deceased's current/former campus department, family member(s) or legal representative(s) should immediately contact Employee Services. Immediate notification is essential to avoid incorrect payments and tax-reporting problems.

The university will pay any earnings owed to the deceased?including a payout of eligible leave hours (up to the employee's maximum payout balances)?to his/her estate. This amount **MUST NOT** be reported on the employee?s W-2; IRS guidelines prohibit any final payments made through payroll in the name of the deceased employee. Should payment be made to a deceased employee after the date of death (because of lack of timely notification), Employee Services must recover the payment and reissue it, per IRS guidelines.

Family member(s) or legal representative(s) must provide Employee Services three items as soon as possible:

- a copy of the notarized death certificate
- legal documentation with the name and address of the executor of the estate
- W-9

All applicable insurance information must be completed by the appropriate legal representative. Employee Services benefit counselors will help the department, family or legal representative(s) with these insurance forms.

Campus departments must terminate the employee in the HRMS. **The effective date of termination shall be the day after the employee?s date of death.** Departments must also confirm and forward the final pay information to Employee Services via hand-drawn warrant request, including leave payout hours and any adjustments to final pay.

Employee Services will confirm termination of the employee in the HRMS to prevent an overpayment, and will process final payment after receiving all completed paperwork from the campus department and family, or legal representative(s).

If time permits, Employee Services will intercept any pay generated but not yet received by the deceased employee so it can be reissued correctly to the estate. Any payment that cannot be intercepted must be recovered as an overpayment from the estate so it can be credited to

the employee's W-2 and reissued correctly to the estate.

Employee Services also will be the liaison with insurance carriers (if applicable), maintain tax compliance, and report final payments to appropriate federal and state regulatory agencies.

Attachments:

Video:

Images:

Groups audience:

Employee Services

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