**Memorandum**

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| **Identifying Information:** | **Survivor Benefit Plan** |

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| **Tax Type:** | **Individual Income Tax** |
| **Brief Description:** | **Military Retirement Pay** |
| **Keywords:** |  |
| **Effective Date:** | **01/11/1993** |

**Body:**

**MEMORANDUM**

**TO:** Bob Clelland  
  
**FROM:** Ron Grant  
  
**RE:** Survivor Benefit Plan  
  
**DATE:** January 11, 1993  
  
  
The federal government operates a plan for the benefit of survivors of deceased members of the armed forces. The program essentially allows a retired armed services member to elect to receive less in his/her month retirement pay in order that his/her survivors would receive a monthly income after his/her death.  
  
While we have found no written law that indicated the origins of the funds survivors receive, an attorney for the Coast Guard payroll office here in Topeka, indicated that the benefits are appropriated by Congress, rather than the retirement pay deductions being invested by a private company. Additionally, the survivor receives a 1099-R from the Department of Defense, Retired Pay Operations. Based on these observations, contacts with surrounding states, and discussions with our legal bureau, it has been determined that funds received by survivors of deceased armed forces members should be treated (for Kansas Income tax purposes) as ordinary military retirement benefits.. Thus, said benefits would be exempt from Kansas Income tax under current law.  
  
  
  
**Date Composed: 10/06/1997 Date Modified: 10/09/2001**

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