

Treasurer's Instruction No	802
Title	Procedures on Death of Employee
Effective date	1 November 2005
Objective and Background	To provide instruction on employee benefits procedures to follow on the death of an employee
Last Reviewed Date	1 November 2005

This Instruction was previously known as Treasurer's Instruction No 812 – Procedures on Death of Employee.

Black letter (or bold) items within these Instructions are mandatory and other plain font items are instructional or for the purpose of providing guidance only.

- (1) **Payments for employee benefits earned by an employee from the beginning of the last pay period preceding death to the date of death, including any retrospective salary adjustments, shall be made payable to the spouse or personal representative of the deceased's trust estate.**

Such payments are not subject to taxation instalment deductions as they are assessable to the deceased's trust estate.

- (2) **Payments, including pro-rata calculations for unused recreational leave and recreational leave allowance, shall be made payable to the spouse or personal representative of the deceased's trust estate.**
- (3) **Claims for allowances for unused long service leave shall be prepared in accordance with the *Long Service Leave (State Employees) Act 1994* and shall be made payable to the spouse or personal representative of the deceased's trust estate.**