

Payroll Tax Chart Results

Deceased Employees -- Maximum Amount Payable

Deceased Employees -- To Whom Are Wages Payable

Taxing Authority	Maximum Payment to Deceased Employee	Recipient of Deceased Employee Wages
Federal	No provision.	Paid to beneficiary or estate.
AK	\$15,000	Successor of the decedent.
AL	All unpaid wages.	Surviving spouse, or if none, the person with custody of minor child or children
AR	No provision	No provision.
AZ	\$5,000	Surviving spouse.
CA	\$5,000	Surviving spouse, conservator, or guardian.
CO	All unpaid wages.	Personal representative or, if none, surviving spouse or next legal heir.
CT	All unpaid wages.	(1) Surviving spouse or, if none, next of kin. (2) If no surviving spouse or next of kin, to any suitable person whom the court deems to have sufficient interest.
DC	No provision.	No provision.
DE	\$300	In the order named: surviving children under 21, parent, guardian, or other person having custody of child, in equal shares; surviving spouse; surviving children 21 and over in equal shares; parents in equal shares or survivor.
FL	All unpaid wages.	Surviving spouse or, if none, children over 18 or, if no children, parents.
GA	\$2,500	Beneficiary designated in writing by the employee or guardian of an incapacitated beneficiary; if no beneficiary, surviving spouse; if none, minor children or guardian of any minor children without any estate administration.
HI	\$2,000	Surviving spouse or, if none, adult child.
IA	No provision.	No provision.
ID	No provision.	No provision.
IL	All unpaid wages.	Person entitled to payment for funeral expenses; surviving spouse or child.
IN	All unpaid wages.	Widow or other distributee if there is no widow.
KS	All unpaid wages.	In order named: spouse, children 18 and over in equal shares, father, mother, sisters and brothers in equal shares, person to whom funeral expenses are due.
KY	No provision.	No provision.
LA	All unpaid wages	Surviving spouse or, if none, any adult children.

MA	\$100	In order named: surviving spouse, adult child, or if none, father or mother.
MD	No provision.	No provision.
ME	No provision.	No provision
MI	All unpaid wages.	In the order named: surviving spouse, children, father or mother, sister or brother, unless employee established designee(s) by signed statement filed with employer before death.
MN	\$10,000	Surviving spouse.
MO	No provision.	No provision.
MS	All unpaid wages.	Surviving spouse, adult children, mother, father, adult brothers and sisters, or Chancery Court if surviving children, brothers and sisters are minors.
MT	No provision.	No provision.
NC	No provision.	No provision.
ND	All unpaid wages.	Surviving spouse or, if none, next eligible heir.
NE	No provision.	No provision.
NH	\$500	Surviving spouse.
NJ	All unpaid wages.	In the following order: surviving spouse; children 18 and over in equal shares, or guardian of children under 18; father and mother of survivor; sisters and brothers; or person who pays funeral expenses.
NM	All unpaid wages	Surviving spouse.
NV	All unpaid wages.	Surviving spouse, children, grandchildren, parents, brother, sister, or guardian of one of the above if minor, insane or incompetent.
NY	\$30,000 within 30 days of death; \$15,000 from 31 days to 6 months; \$5,000 if more than 6 months after death	Unless otherwise provided by a designation of a beneficiary which is in effect, (1) surviving spouse, if total payment does not exceed \$30,000, or, (2) in the following order: surviving spouse, children at least 18 years of age, father or mother, brother or sister, niece or nephew.
OH	\$2,500	In the following order: surviving spouse, children 18 years or older, father or mother.
OK	\$3,000	Designated beneficiary or surviving spouse or, if none, to dependent children in equal shares or to their guardians or the conservators of their estates.
OR	\$10,000	Surviving spouse; dependent children; guardians or conservators of estate in equal shares.

PA	\$3,500	In the order named: spouse, any child, father or mother, sister or brother.
RI	\$150	In the order named: surviving spouse, children over 18, father and mother or survivor, sisters and brothers, the person who has paid the funeral bill.
SC	No provision.	No provision.
SD	No provision.	No provision.
TN	\$10,000	Employee may designate a beneficiary. If no designation is made then surviving spouse; or if employee was female head of household, her children.
TX	No provision.	No provision.
UT	All unpaid wages.	To person who provides evidence that he/she is successor of the decedent.
VA	\$5,000	Surviving spouse, or, if none, the distributees of decedent under state law
VT	No provision.	No provision.
WA	\$2,500	In the following order: surviving spouse, children, father or mother.
WI	All unpaid wages.	(1) Upon demand, the spouse, domestic partner, children, or other dependent living with the deceased employee at the time of death; or (2) in the following order: spouse, domestic partner, children, parents, brother or sister, or, if none, creditors in the order of preference prescribed by executors and administrators for the satisfaction of debts.
WV	\$800; \$1,000 if 120 days after death	If \$1,000 maximum payment rules apply then surviving spouse or, if none, the distributees of decedent under state law; if \$800 maximum wage payment rules apply then, in the following order: surviving spouse, children 18 and over, father and mother or survivor, sisters and brothers, or person paying funeral expenses.
WY	No provision.	No provision.