When an active or retired letter carrier dies, an annuity is payable, the total lump-sum credit in the retirement account is increased, and a basic employee death benefit is paid. The employee’s current spouse qualifies as a widowed spouse or a surviving divorced spouse for purposes of the retirement system in which the employee participated. If the employee’s death was accidental, an additional lump sum is paid if the employee had at least 18 months of creditable service. If at least one child was born to the employee during the marriage, the employee’s current spouse qualifies as a surviving divorced spouse or a deceased divorced spouse.