



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.800.1

AUGUST 6, 2025

EFFECTIVE DATE

(08-06-2025)

PURPOSE

- (1) This transmittal revises IRM 6.800.1, Employee Benefits, Workers' Compensation Program.

MATERIAL CHANGES

- (1) Adds subsection under Occupational Illness Claims for filing work-related COVID-19 cases.
- (2) Adds, modifies, or removes necessary editorial changes made throughout this IRM to address organizational names, references, hyperlinks, and terminology.

EFFECT ON OTHER DOCUMENTS

This IRM update supersedes IRM 6.800.1 dated September 13, 2022.

AUDIENCE

All business units

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6.800.1

Workers' Compensation Program

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6.800.1.1
(08-06-2025)
**Program Scope and
Objectives**

- (1) **Purpose:** This IRM establishes policy and guidance for the administration of the IRS Workers' Compensation Program.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and guidance contained in this IRM apply to all business units. Bargaining unit employees should review the IRS National Agreement provision related to subjects in this IRM. Should any of this policy or guidance conflict with a provision of the IRS National Agreement, the National Agreement prevails.
- (3) **Policy Owner:** The IRS Human Capital Officer.
- (4) **Program Owner:** The Human Capital Office (HCO), Labor/Employee Relations & Negotiations (LERN), Employee Conduct and Compliance Office (ECCO) and Workers' Compensation Branch (WCB).
- (5) **Primary Stakeholders:** HCO, Office of Human Resources, Strategy and Transformation (OHRST), Transformation, Policy and Engagement (TPE), Policy Office (PO).
- (6) **Program Goals:** This IRM provides Servicewide policy and guidance to all business units as it relates to the administration of the Workers' Compensation Program.

6.800.1.1.1
(08-06-2025)
Background

- (1) *Title 5, United States Code (USC) Chapter 81, Federal Employees' Compensation Act (FECA)* is administered by the Department of Labor (DOL) Office of Workers' Compensation Program (OWCP). The FECA provides workers' compensation coverage and benefits for employment-related injuries and occupational diseases. FECA benefits may include: wage replacement, payment for medical care, medical and vocational rehabilitation, assistance in returning employees to work and survivor benefits.
- (2) The DOL OWCP has the exclusive authority to administer, interpret, and enforce the provisions of FECA to issue final decision on all matters.
- (3) The WCB establishes guidance and oversight of the IRS Workers' Compensation Program.

6.800.1.1.2
(08-06-2025)
Authority

- (1) **Laws:**
 - a. *5 USC Chapter 81*, Compensation for Work Injuries.
 - b. *5 USC Section 552a*, Records maintained on individuals.
 - c. *18 USC Section 1920*, False statement or fraud to obtain Federal employees' compensation.
 - d. *18 USC Section 1922*, False or withheld report concerning Federal employees' compensation.
- (2) **Regulations:**
 - a. *5 CFR Part 353*, Restoration to Duty from Uniformed Service or Compensable Injury.
 - b. *20 CFR Part 10*, Claims for Compensation under the Federal Employees' Compensation Act (FECA).

6.800.1.1.3
(08-06-2025)

**Roles and
Responsibilities**

- (1) The IRS is committed to implementing the Workers' Compensation Program, as outlined by FECA.
- (2) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for the Workers' Compensation Program.
- (3) The HCO, Office of HR Strategy (OHRS), PO is responsible for developing and publishing content in this IRM.
- (4) The HCO, LERN, WCB is responsible for providing ongoing support to management.
- (5) The WCB serves as the official liaison between the IRS and the DOL OWCP.
- (6) Managers are responsible for ensuring employees receive prompt medical care upon notification of all work-related injuries and illnesses that have occurred and the appropriate workers' compensation forms are filed.
- (7) Employees are responsible for reporting all work-related injuries and/or occupational illnesses to their manager as soon as possible, seeking medical attention immediately, when necessary, and completing the appropriate workers' compensation forms.

6.800.1.1.3.1
(08-06-2025)

**Roles and
Responsibilities of the
IRS Workers'
Compensation Branch**

- (1) Advising managers and employees of their workers' compensation responsibilities and guidance under FECA.
- (2) Supporting and assisting management and employees with their claims via the Employees' Compensation Operations & Management Portal, *ECOMP*, to DOL OWCP.
- (3) Monitoring approved medical claims and medical evidence to determine an employee's earliest return-to-work.
- (4) Managing continuation of pay (COP) cases and leave buy back (LBB) requests.
- (5) Reviewing DOL's quarterly and annual charge back reports and provide results to DOL OWCP through Treasury.
- (6) Reporting allegations of workers' compensation fraud promptly to DOL OWCP and the Treasury Inspector General for Tax Administration (TIGTA).
- (7) Maintaining personnel action requests (PAR) for employees that separate from the IRS due to workers' compensation injuries or illnesses.

6.800.1.1.3.2
(08-06-2025)

**Roles and
Responsibilities of
Managers**

- (1) Complying with all applicable safety and health regulations to prevent employee injuries and illnesses, reporting unsafe and unhealthful work conditions to their management as soon as possible.
- (2) Ensuring employees receive prompt medical care upon notification that a work-related injury or illness has occurred and the appropriate workers' compensation forms are filed.
- (3) Accurately completing all managers sections of the applicable DOL OWCP claim forms.

- (4) Issuing Form CA-16, Authorization for Examination and Treatment Form, to authorize initial medical treatment and payment by DOL OWCP for traumatic injury cases only that occur in the workplace. This form is only authorized to be used within four hours to seven calendar days from the time of injury. The manager may also authorize medical treatment by telephone and send the completed form to the medical facility within 48 hours when there is limited time to complete Form CA-16.

Note: Form CA-16 is only available electronically to WCB and managers via ECOMP. Employees should consult with their manager to obtain Form CA-16.

- (5) Advising employees of their right to receive COP and the need to elect among COP, or the use of annual leave or sick leave, or leave without pay (LWOP), for any period of disability. While an employee may use COP intermittently along with sick or annual leave, entitlement is not extended beyond 45 calendar days of combined absences unless disputed by DOL OWCP.
- (6) Confirming employee's statements about their occupational injuries and illnesses are accurate. The DOL OWCP will accept the employee's statements as factual and will assume the IRS fully concurs with the claimed injury or illness.

Note: Contact the WCB for guidance to dispute the validity of a claim that is suspected to be false or fraudulent. Refer to *20 CFR 10.16*, criminal and civil penalties under FECA.

- (7) Informing employees of their requirement to keep management apprised of their medical progress, duty status and their ability to return-to-work as soon as medically able.
- (8) Identifying modified jobs or work assignments compatible with the employee's medical limitations, skill, pay and grade.
- (9) Approving flexible work schedules when an injured employee requires additional time for medical treatment after returning to work.
- (10) Providing the employee with *Form CA-17*, Duty Status Report, for each doctor's visit, monitor the employee's medical progress, duty status and complete all sections prior to submitting to the WCB.

Note: The employee must submit the completed *Form CA-17* to management immediately after each doctor visit or upon receipt from the physician.

- (11) Initiating a PAR when an injured employee with an open workers' compensation claim is in a LWOP status for 80 hours or more or notifying the WCB when an employee has separated from the IRS rolls.
- (12) Directing questions for the WCB to the LERN Support Gate by calling 866-743-5748, select option 1, option 5 to speak with an HR Specialist.

6.800.1.1.3.3
(08-06-2025)

**Roles and
Responsibilities of
Employees**

- (1) Complying with all applicable health and safety rules and regulations to prevent workplace injuries and illnesses and reporting unsafe and unhealthful work conditions to their manager immediately.
- (2) Filing a claim for workers' compensation benefits electronically in *ECOMP*. If an employee holds a position that does not require an IRS computer, they should talk to their manager about the use of the onsite computer banks to file their claim in *ECOMP*.
 - a. Generally, the employee must file their claim within three years of the work-related injury or the onset of the occupational disease.
 - b. An employee with a work-related injury has 30 calendar days from the date of the injury to file *Form CA -1* to be eligible for COP.
 - c. An employee with a work-related illness has 30 calendar days from the date of their medical illness report to file *Form CA -2* to be eligible for COP.
- (3) Providing medical status and return-to-work updates to their manager and the WCB promptly.
- (4) Coordinating with management to identify suitable work assignments to return-to-work and informing their physician(s) of light, limited or modified duty assignments identified by their management.
- (5) Confirming federal health and life insurance premiums are paid during periods of LWOP and promptly reporting overpayments to DOL OWCP.
- (6) Directing questions to the WCB by calling the LERN Support Gate at 1-866-743-5748, selecting Option 1, then Option 5 to speak with a Human Resources Specialist.

6.800.1.1.4
(08-06-2025)

**Program Management
and Review**

- (1) The HCO, LERN, ECCO and WCB monitor the effectiveness of this program based on feedback from customers and stakeholders and considers any statutory or regulatory changes. The IRM sections are revised, added, or deleted annually during review and publishing, in partnership with HCO's PO division.

6.800.1.1.5
(08-06-2025)

Program Controls

- (1) The WCB is responsible for implementing, monitoring, and improving internal controls including:
 - a. Establishing program goals to measure performance to assess efficient and effective objectives.
 - b. Confirming the program and resources are protected against fraud, waste, abuse, mismanagement, and misappropriation.
 - c. Assuring program operations are reviewed in conformance with workers' compensation laws and regulations.
 - d. Verifying financial reporting is complete, current, and accurate.
 - e. Certifying current workers' compensation data is used in decision making and quality assurance.

6.800.1.1.6
(08-06-2025)

(1) The following table is a list of terms and definitions discussed in this IRM, as defined by the DOL OWCP.

**Terms, Acronyms and
Definitions**

Terms and Acronyms	Definition
Chargeback	Process by which DOL OWCP bills the employing agencies for their compensation costs, which are calculated on the basis of payments made from the Compensation Fund.
Compensation	According to US Code, compensation for workers' compensation is defined as the money paid to an employee or their dependents for a work-related injury or illness, including medical expenses.
Continuation of Pay (COP)	Continuation of an employee's regular pay for a period not to exceed 45 calendar days of disability.
Controversion	The process by which the employing agency recommends denial of COP, compensation, medical benefits and LBB to the DOL OWCP.
Department of Labor (DOL)	The DOL is responsible for programs and laws that cover facets of employment. DOL administers federal labor laws covering workers' rights to safe and healthful working conditions.
Disability	The incapacity to earn work due to a work-related injury or illness.
Employees' Compensation Operations & Management Portal (ECOMP)	DOL's electronic system for filing workers' compensation claims.
Federal Employees' Compensation Act (FECA)	Provides workers' compensation coverage to federal U.S. civilian employees, including wage replacement, medical and vocational rehabilitation benefits for work-related injuries and illnesses. FECA also provides payment of benefits to dependents, if a work-related injury or disease causes an employee's death.
Injury	According to the US Code, workers' compensation injury is defined as an occupational injury and/or disease that occurs during employment.
Leave Buy Back (LBB)	A leave restoration process to reinstate sick or annual leave when used for a work-related injury or illness claim approved by DOL OWCP.
Light Duty	Those duties and responsibilities outside of an employee's regular position but meet the employee's current work capabilities as identified by a qualified physician. They may be performed for a full work shift or for shorter time periods.

Terms and Acronyms	Definition
Limited Duty	Specific duties and responsibilities of an employee's regular position to meet the employee's current work capabilities, as identified by a qualified physician. These duties may include all or part of the employee's regular job assignment, performed for a full work shift or for shorter time periods.
Medical Documentation	Medical information pertaining to an employee's work-related injury or illness which addresses any medical limitations of the employee's ability to perform the full range of duties.
Occupational Disease or Illness	A condition produced by the work environment over a period longer than a single working day or shift.
Office of Workers' Compensation Program (OWCP)	The federal agency within the DOL having the authority to approve or deny federal civilian employees workers' compensation claims for work-related injuries or illnesses.
Office of Workers' Compensation Program-Leave Without Pay (OWCP-LWOP)	A period of time within an employee's work week which the employee is in non-pay status.
Physician	Under FECA law, the term physician includes surgeons, podiatrists, dentists, clinical psychologists, optometrists, and osteopathic petitioners within the scope of their practice as defined by State law. The term physician also includes chiropractors only to the extent that their reimbursable services are limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X-ray to exist, and subject to regulation by the DOL.
Return-to-Work	Process where claimants are returned to work after a medically supported absence due to a work-related injury or illness part-time, light duty, original position prior to the injury or illness, or a new position, if available.
Temporary Light Duty	A temporary work status supported by sufficient medical documentation, until maximum medical improvement is reached.
Traumatic Injury	A condition of the body caused by a specific event or incident, or a series of events or incidents, within a single working day or shift. Such a condition must be caused by external force, including stress or strain, which is identifiable as to time and place of occurrence and member or function of the body affected.

Terms and Acronyms	Definition
The Privacy Act of 1974	Establishes a code of fair information practices that governs the collection, maintenance, use, and dissemination of information about individuals maintained by federal agencies.
Workers' Compensation Branch (WCB)	The WCB serves as the official liaison between the IRS and the DOL OWCP.

6.800.1.1.7
(08-06-2025)

Related Resources

- (1) *Federal Employees' Compensation Program.*
- (2) *DOL, Division of Federal Employee's Compensation (DFEC) Procedure Manual.*
- (3) *Employees' Compensation Operations & Management Portal (ECOMP).*

6.800.1.2
(08-06-2025)

Workers' Compensation Processes

- (1) Sections 6.800.1.2.1 - 6.800.1.2.9 provide guidance on the IRS workers' compensation process.

6.800.1.2.1
(08-06-2025)

Traumatic Injury Claim

- (1) An employee who suffers a traumatic work-related injury must report it to their manager immediately and complete *Form CA-1*, Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation, within 30 calendar days of the injury via *ECOMP*.

Note: If an employee holds a position that does not require an IRS computer, they should talk to their manager about the use of the onsite computer banks to file their claim in *ECOMP*.

- (2) The manager must complete the following forms and notify the WCB as soon as possible:
 - a. *OSHA Form 301*, Injury and Illness Incident Report, within seven calendar days of notification of the work-related injury.
 - b. The Manager Section of *Form CA-1* via *ECOMP* no more than 10 working days after receipt of notice from the employee.
- (3) The manager may authorize treatment by giving the employee an Examination and Treatment Form, *Form CA-16*, within four hours and no later than one week of the injury. The manager may provide verbal authorization for medical treatment, but should issue a *Form CA-16* within 48 hours. *Form CA-16* is only accessible electronically to WCB and managers via *ECOMP*. Employees should consult with their manager or WCB to request this form.
 - a. Use of *Form CA-16* can only be authorized after the employee completes *Form CA-1* via *ECOMP*.
 - b. *Form CA-16* cannot be issued retroactively if the employee has already seen a physician and cannot be issued in advance of future treatment.
 - c. Managers must use discretion in issuing *Form CA-16* since it obligates the IRS to pay for medical treatment for up to 60-calendar days or up to \$1500 of medical treatment.

- (4) The employee must select a qualified physician within a 100-mile round trip radius from the employee's post of duty (POD) or home for medical care. If appropriate care is not available within a 100-mile round trip radius, the employee must submit a written request to DOL OWCP for prior authorization for reimbursement of their travel expenses.
- (5) The manager will advise the employee of their responsibility to provide must provide medical evidence to support their work-related injury, work status and ability to return-to-work as soon as possible.
 - a. The manager must issue a Duty Status Report, *Form CA-17*, to the employee for completion by their physician after each examination.
 - b. The employee must immediately return the completed *Form CA-17* and all other medical evidence to their manager after their examination to submit to the WCB promptly.
 - c. The manager must monitor the employee's medical progress and duty status regularly by completing *Form CA-17* until the employee is released to full duty or from medical care.
- (6) The manager is responsible for identifying modified duty assignments for the employee, if necessary. The employee is responsible for obtaining medical clearance from their physician to perform the modified duty assignments identified.
- (7) If the employee returns to work with restrictions:
 - a. The manager must furnish the employee with a written light duty job offer letter that includes a description of the specific duties, the physical requirements, the date the job is available and the duration of the duty assignment.
 - b. The employee must sign and date the Acceptance or Declination Statement.
 - c. A copy of the signed job offer letter and signed Acceptance or Declination Statement must be sent to the WCB as soon as possible.
 - d. The WCB must complete *Form CA-3*, Report of Termination of Disability and/or Payment, via *ECOMP*.

Note: *Form CA-3* is only accessible to WCB electronically via *ECOMP*.

6.800.1.2.2
(08-06-2025)

Occupational Illness or Disease Claim

- (1) An employee who has contracted a work-related illness or disease must report their condition, symptoms and details of the occurrence to their manager immediately and complete *Form CA-2*, Notice of Occupational Disease Claim for Compensation, via *ECOMP* within three years from the date they first became aware of the work-related disease illness. An employee with a work-related illness has 30 calendar days from the date of their medical illness report to file *Form CA -2* to be eligible for COP.

Note: If an employee holds a position that does not require an IRS computer, they should talk to their manager about the use of the onsite computer banks to file their claim in *ECOMP*.

- (2) The manager must complete the following forms and notify the WCB as soon as possible:

- a. *OSHA Form 301*, Injury and Illness Incident Report within seven calendar days of notification of the work-related illness or disease.
 - b. The manager's section of *Form CA-2*, Notice of Occupational Disease Claim for Compensation, no more than 10 working days after receipt of notice from the employee.
 - c. *Form CA-2a*, Notice of Recurrence, should be filed within 10 working days of receiving notice from the employee, if the injury or disease is likely to result in medical charges, disability beyond the day of injury, or future disability.
- (3) The employee and manager must complete *Form CA-35*, Evidence Required in Support of a Claim for Occupational Disease, within three years of the date they became aware, or reasonably should have been aware and submit to the WCB promptly.
- (4) The employee must select a qualified physician within a 100-mile round trip radius from the employee's POD or home for medical care. If appropriate care is not available within that radius, a change in physician must be requested in writing to and authorized by the DOL OWCP.
- (5) The manager will advise the employee of their responsibility to provide medical evidence to support their lost time, duty status and to return-to-work as soon possible.
 - a. The manager must issue *Form CA-17* to the employee for each physician's examination to monitor the employee's medical progress and duty status until the employee is returned to full duty.
 - b. The employee must return their completed *Form CA-17* and any medical evidence to their manager after the examination.
 - c. The manager must forward the medical documentation to the WCB promptly.
- (6) The manager is responsible for identifying modified duty assignments for the employee, if necessary. The employee is responsible for obtaining medical clearance from their physician to perform the modified duty assignments identified.
- (7) If the employee returns to work with restrictions:
 - a. The manager must furnish the employee with a written light duty job offer letter, a description of the specific duties, physical requirements, and date of availability of the modified duty assignment.
 - b. The employee must sign and date the Acceptance or Declination Statement indicating their acceptance or declination of the modified duty offer and return to their manager.
 - c. A copy of the signed job offer letter and signed Acceptance Declination Statement must be submitted to the WCB.
 - d. The WCB must complete *Form CA-3*, Report of Termination of Disability and/or Payment, via *ECOMP*.

Note: Form CA-3 is only accessible electronically to WCB via *ECOMP*.

6.800.1.2.2.1
(08-06-2025)

**Work-Related COVID-19
Cases**

- (1) COVID-19 decisions will be based exclusively on the date of the positive COVID-19 test result.

- a. Claims with test results dated on or before January 27, 2023, will be handled under the *American Rescue Plan Act (ARPA), Section 4016(b)(1)*.
 - b. Claims with test results dated after January 27, 2023, should be filed on *Form CA-2*.
- (2) If a claim is submitted on a *Form CA-1* but there is no clear, identifiable incident or incidents over a single day or work shift, the claim type will be administratively updated to a *Form CA -2* and COP is adjudicated.

6.800.1.2.3
(08-06-2025)

**Wage Loss
Compensation Claim**

- (1) If an employee sustained a traumatic injury and cannot return to work at the end of the 45 calendar day period of COP, the employee may choose to be placed in LWOP status and file a Claim for Compensation, *Form CA-7* via *ECOMP* for wage loss from the DOL OWCP. The employee must provide supporting medical documentation to their manager to support their claim.
- a. The manager must complete and sign *Form CA-7* via *ECOMP* with all relevant medical evidence within the required five working days.
 - b. If the employee's disability is expected to continue beyond the period claimed on the initial *Form CA-7*, the employee must submit subsequent *Form CA-7* every two weeks until returning to limited or regular duty, or until otherwise directed by the WCB or the DOL OWCP.
 - c. If the employee accumulates 80 hours or more of OWCP-LWOP leave, the manager must prepare a PAR to place the employee on extended OWCP-LWOP.
 - d. If the employee returns to work with restrictions, the manager will prepare a written job offer to include the details of the restrictions.
 - e. The WCB must complete *Form CA-3*, Report of Termination of Disability and/or Payment, to notify DOL of the employee's return-to-work to prevent overpayment by DOL OWCP.
 - f. Questions for the WCB should be directed to the LERN Support Gate by calling 1-866-743-5748, selecting Option 1, then Option 5 to speak with an HR Specialist.
- (2) For intermittent absences, the employee is required to submit the Time Analysis Form, *Form CA-7a* via *ECOMP*.

6.800.1.2.4
(08-06-2025)

**Continuation of Pay
(COP)**

- (1) COP is the continuation of an employee's regular pay not to exceed 45 calendar days and applies to traumatic injuries only. *Form CA-1* must be filed within 30 calendar days from the date of injury.

Note: COP is not authorized for occupational illnesses.

- (2) COP is counted in one day increments even if the employee worked a portion of the day, including holidays and weekends. Absence from work on the date of injury for medical attention will be charged to administrative leave unless the injury occurs before the beginning of the working day.
- (3) The WCB will assist managers in monitoring the duration of the COP. Dates of eligibility for COP should be compared with the medical reports and the employee's inability to work.
- (4) Employees electing to take sick leave or annual leave for work-related injuries and illnesses, must provide medical documentation.

6.800.1.2.4.1
(08-06-2025)
Controversion of COP

- (1) Controversion is a dispute to discontinue the COP entitlement. The IRS must continue the regular pay of an eligible employee without a break in time for up to 45 calendar days, except when:
 - a. The disability was not caused by a traumatic injury.
 - b. The employee is not a citizen of the United States or Canada.
 - c. A written claim was not filed within 30 calendar days from the date of injury.
 - d. The injury was reported after employment was terminated.
 - e. The injury occurred off the IRS premises and not during the performance of official duties.
 - f. The injury was caused by the employee's willful misconduct, intent to injure or kill themselves or another person, or was proximately caused by alcohol intoxication or the use of illegal drugs.
 - g. Work did not stop for more than 45 calendar days following the injury.

6.800.1.2.4.2
(08-06-2025)
Challenging a Claim

- (1) The IRS may challenge an entire claim or any portion of it, if the preliminary review of the following information suggests the claim is unjustified:
 - a. Claim Forms
 - b. Witness statements
 - c. Medical reports
- (2) It is the responsibility of all managers to dispute any claim or any element of the claim for which there is credible evidence of:
 - a. Fraud or abuse
 - b. Misjudgment by the employee
 - c. Any circumstances which question the employee's entitlement to workers' compensation
- (3) It is essential all facts are provided to the DOL OWCP by IRS as soon as possible. Absent a full response from the IRS, DOL OWCP will accept the employee's statements as factual and assumes concurrence from the IRS. The IRS has no appeal rights in the claim adjudication process; therefore, it is critical all factual evidence be provided without delay.

6.800.1.2.5
(08-06-2025)
Leave Buy Back Program

- (1) An employee who used their sick leave or annual leave for an approved DOL OWCP workers' compensation claim and exhausted their COP, may be eligible to have their leave restored through the LBB Program.
- (2) The LBB claim must be supported with medical evidence that the employee was unable to work during the period claimed.
- (3) To restore leave, the employee must reimburse the IRS the full value of the leave used, which is 100% of their pay rate. The reimbursement consists of two payments from DOL and from the employee. The DOL bases its calculations on 2/3 of the employee's gross salary if they have no dependents, or 3/4 if they have dependents. The employee will be responsible for paying the difference between the compensation payment and the leave pay based on the employee's salary. The IRS will restore the employee's annual leave or sick leave balance once the difference is paid in full. Credit or compensatory hours do not qualify for the LBB Program.

- (4) Annual leave purchased under the LBB Program is credited to the year in which the leave was used. If the employee buys back annual leave that results in an end of leave year balance more than the maximum permissible carryover balance, the excess annual leave will be forfeited and may not be restored.

6.800.1.2.5.1
(08-06-2025)

**Leave Buy Back
Program Eligibility and
Guidance**

- (1) To be eligible for LBB, employees must submit the following forms to the WCB within one year from the date DOL OWCP approved the original injury claim:
 - a. An LBB application.
 - b. *Form CA-7*, Claim for Compensation.
 - c. *Form CA-7a*, Time Analysis Form.
 - d. *Form CA-20*, Attending Physician's Report.
- (2) The WCB will consider LBB applications for recurrence claims approved by DOL OWCP if the LBB application is filed within one year from the date the recurrence claim is approved by DOL OWCP.
- (3) The LBB requests will be accepted only for IRS employees currently on the rolls and must be initiated and completed prior to settlement.
- (4) A minimum of 10 hours of annual leave and sick leave, including leave bank hours used, may be repurchased. Annual leave, sick leave, credit hours and compensatory hours used during the COP entitlement may not be repurchased. Leave transfers must be repaid to the leave bank or the leave donor when LBB is approved.

6.800.1.2.6
(08-06-2025)

**Extended Periods of
Disability**

- (1) When an employee has suffered a work-related traumatic injury resulting in an extended period of disability, the WCB will take the following steps to facilitate the injured employee's return-to-work:
 - a. Provide and authorize medical care on the Authorization for Examination and Treatment Form, *Form CA-16*, for the employee to present to medical providers. If the manager is not certain that the injury occurred in the performance of duty, item 6B on *Form CA-16* should be checked.
 - b. Notify the employee of the right to elect COP, or to use annual leave, sick leave or OWCP-LWOP if the injury is disabling.
 - c. Advise the employee that annual leave or sick leave will count against the 45 calendar day COP period and their obligation to return-to-work as soon as possible when supported by the medical evidence.
 - d. Inform the employee of the requirement to submit medical evidence for a disabling traumatic injury on the Duty Status Report, *Form CA -17*, to be completed by their physician within 10 calendar days of the date the disability begins or pay may be terminated.
 - e. Advise the employee if COP will be controverted, whether pay will be terminated, and the basis for such action as noted on *Form CA -1*.
 - f. Submit *Form CA-1*, completed by both the employee and the manager and all pertinent information (including the basis for any controversion), to the DOL OWCP within the required 10 working days from the date the employee filed *Form CA-1* via *ECOMP*.
 - g. Terminate COP when the disability ends, the 45 calendar day period expires, or the employee returns to work.

6.800.1.2.7
(08-06-2025)

Return-to-Work

- (1) FECA requires permanent employees, who recover within one year from receiving compensation, be restored to their former position or an equivalent position.
- (2) The return-to-work process for injured employees requires collaboration and cooperation of the IRS leadership and all business units. The following steps must be taken to identify suitable work across all organizations to meet IRS compliance with applicable FECA regulations:
 - a. The WCB ensures that injured employees receive the opportunity to return to full or modified duty as soon as medically feasible.
 - b. The WCB will work with the servicing employment office to ensure employees who are fully or partially recovered from compensable work-related injuries and illnesses, return-to-work in their local commuting area, as defined by *IRM 6.335.1*, Promotion and Internal Placement.
 - c. If suitable work cannot be identified after considering available placement options within the commuting area, the injured employee's first-level executive will certify suitable work is not available. This certification will include documentation to support such findings. Refer to *IRM 6.335.1*, Promotion and Internal Placement.
- (3) Restoration rights generally depend on the injured employee's length of disability and the extent of recovery as outlined below:

Type	Definition
Fully Recovered <u>Within</u> One Year	<ul style="list-style-type: none"> A current or former employee who fully recovers from a compensable injury within one year from the date when compensation began, is entitled to be restored immediately to their former position or an equivalent position in their local commuting area.
Fully Recovered <u>After</u> One Year	<ul style="list-style-type: none"> An employee who is separated due to a compensable work injury and whose recovery takes longer than one year from the date compensation began, is entitled to priority consideration in accordance with <i>5CFR 353.301(b)</i>. Priority consideration is given Treasury-wide to restore the employee to their former position or equivalent, provided they applied for reappointment within 30 calendar days of the termination of their compensation. The employee will be added to the IRS reemployment priority list.
Partially Recovered	<ul style="list-style-type: none"> Every effort will be made to return an injured employee to an appropriate position who has partially recovered from a compensable work-related injury or disability and is able to return to limited or modified duty. OPM guidelines require the IRS to treat these individuals in accordance with the <i>Rehabilitation Act of 1973</i>. A partially recovered individual will receive employment consideration in accordance with <i>5 CFR 353.301(c)</i> and <i>5 CFR 353.301(d)</i>.

- 6.800.1.2.8
(08-06-2025)
Business Unit Executive Certification
- (1) The business unit executive must certify the efforts taken to accommodate an injured employee due to an on-the-job injury and send the form to WCB. The justification must include:
 - a. Efforts to modify the employee's present or former position.
 - b. Attempts to assign the employee to an equivalent position within the current business unit or lower graded position within the commuting area.
 - c. Reasons for the inability to provide suitable work for the injured employee.
- 6.800.1.2.9
(08-06-2025)
Employment Office Certification
- (1) The Talent Acquisition, Employment/Recruitment Office must certify efforts to identify positions which the injured employee does or does not qualify for in the commuting area. The employment office must provide the following information about the positions identified:
 - a. Position title
 - b. Series
 - c. Grade
 - d. Business unit
 - e. Location
 - f. Current or anticipated vacancy
- 6.800.1.3
(08-06-2025)
Appeal Rights
- (1) The DOL OWCP makes formal written decisions with supporting reasons on whether injured employees are entitled to workers' compensation benefits under the FECA. Appeal rights must be included with all initial claim denials and should advise the employee of their appeal rights. This includes:
 - a. An oral hearing or review of the written record by the DOL OWCP.
 - b. A reconsideration by the DOL OWCP.
 - c. A review by the Employees' Compensation Appeals Board (ECAB).

The employee must file an appeal for a DOL OWCP claim within 180 calendar days of the date of the DOL OWCP final decision. This appeal is filed with the ECAB.
- 6.800.1.3.1
(08-06-2025)
Oral Hearing or Review of the Written Record
- (1) An employee is only entitled to a hearing within 30 calendar days of DOL OWCP's initial decision and before any reconsideration is undertaken, per *Title 5 USC Section 8128*.
 - (2) In place of an oral hearing, the employee is entitled to a review of the written record by a DOL OWCP representative. The employee may submit written evidence deemed relevant for consideration.
 - (3) The hearing or review is limited to those issues addressed by DOL OWCP in the contested decision. Other issues may be addressed at the discretion of the DOL OWCP representative.
- 6.800.1.3.2
(08-06-2025)
Reconsideration
- (1) To support a request for reconsideration, the employee must submit relevant new evidence or a legal argument not previously made.
 - (2) An application for reconsideration must be received by the DOL OWCP within one year of the date of the OWCP decision for which review is sought. An employee may apply for reconsideration of a final decision regardless of the date of injury, illness or death.

- (3) The request must be in writing, signed and dated by the employee or the authorized representative and accompanied by relevant new evidence not previously considered.
- (4) The request should identify the decision and the specific issue(s) for which reconsideration is being requested.

6.800.1.3.3
(08-06-2025)
**Employees'
Compensation Appeals
Board (ECAB)**

- (1) The ECAB was created as an entity separate from DOL OWCP to give federal employees the same administrative due process of law and right of appellate review. The ECAB consists of three members, one of whom is designated as the Chairman.
- (2) The ECAB may consider and decide appeals from the final decisions of the OWCP in any case arising under FECA.
 - a. The ECAB may review all relevant questions of the law and facts, except decisions concerning the amounts payable for medical services and decisions concerning exclusion and reinstatement of medical providers.
 - b. Only the existing evidence in the case record at the time of OWCP's final decision will be reviewed. The ECAB will not consider new evidence. Therefore, any appeal to the Board must proceed on the basis of the record as it stands at the time of the OWCP's decision.

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Exhibit 6.800.1-1 (08-06-2025)

Workers' Compensation Forms

Form	Title	Purpose
<i>Form CA- 1</i>	Federal Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation	Used for traumatic injury claims only.
<i>Form CA- 2</i>	Notice of Occupational Disease and Claim for Compensation	Used for conditions produced by the work environment over a period longer than a single working day or shift. A qualifying occupational disease or illness must be caused by exposure or activities on more than one working day or shift.
<i>Form CA -2a</i>	Notice of Recurrence	Used to report a recurrence of a previously accepted work-related injury or illness. If the employee returned to work after an injury and then experience a worsening of the same condition, they would file a CA-2a to claim a recurrence.
Form CA-3 This form is available electronically to WCB only.	Report of Termination of Disability and/or Payment	Used to document when an employee's disability benefits under FECA are ending or when payments are being terminated.
<i>Form CA-5</i>	Claim for Compensation by Surviving Spouse and/or Children	Used for death benefits for surviving spouse and/or children under FECA. This form must be completed and filed by the surviving spouse and surviving children or children's guardian.
<i>Form CA-6</i>	Official 's Report of Employee's Death	Used when a federal employee dies as a result of injury in performance of duty or an employment related disease. Form CA-6 eliminates the need to file Forms CA-1 and CA-2.
<i>Form CA -7</i>	Claim for Compensation	Used to claim compensation for wages lost due to work-related traumatic injuries and occupational disease claims after the expiration of COP or when COP is not authorized. It is also used for LBB to schedule award requests. This form must be submitted biweekly.
<i>Form CA-7a</i>	Time Analysis Form	This form is used when claiming FECA compensation, including repurchase of paid leave.

Exhibit 6.800.1-1 (Cont. 1) (08-06-2025)**Workers' Compensation Forms**

Form	Title	Purpose
Form CA-16 This form is only available electronically to WCB and authorized managers.	Authorization for Examination and/or Treatment	Used to authorize initial medical treatment for traumatic injury cases only. Allows initial payment of medical bills by DOL OWCP. The employee's manager must request a copy of Form CA-16 from WCB for use. This form is only authorized to be issued between four hours to seven calendar days from the time of injury.
<i>Form CA -17</i>	Duty Status Report	Provided to the employee by the manager to document the employee's duty status (i.e., total disability, return-to-work with restrictions, or release to full duty). Left side of form must be initially completed.
<i>Form CA -20</i>	Attending Physician's Report	Completed by the attending physician to provide supporting medical documentation for the injury or illness. The employee requests the physician to complete this form. Always included with the CA-7.
<i>Form CA -35 (A-H)</i>	Evidence Required in Support of a Claim for Occupational Disease	Provides information needed by DOL OWCP to adjudicate occupational disease and illness claims.
<i>OWCP-1500 or HCFA-1500 (CMS-1500)</i>	Health Insurance Claim Form	Used to request payment for medical bills. All doctor bills not directly related to a hospital stay must be submitted on the OWCP-1500 Form.
<i>Form OWCP-04</i>	Uniform Billing	Required to reimburse health care providers for services rendered to injured employees covered under the FECA.
<i>Form OWCP-915</i>	Claim for Medical Reimbursement	Used to claim reimbursement for out-of-pocket medical expenses.
<i>Form OWCP-957A</i>	Medical Travel Refund Request	Used to claim reimbursement for medically related travel covered under FECA.
<i>Form OWCP-957B</i>	Medical Travel Refund Request - Expenses	Used to claim expenses for medically related travel covered under FECA.
<i>Form SF-1199A</i>	Direct Deposit Sign-up Form	Used to authorize direct deposit of compensation payments.