



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.800.1

SEPTEMBER 13, 2022

EFFECTIVE DATE

(09-13-2022)

PURPOSE

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

MATERIAL CHANGES

- (1) Adds the Program Scope and Objectives subsection as required in the Internal Revenue Manual (IRM) IRM 1.11.2.2.5, Internal Revenue Manual Process, Address Management and Internal Controls.
- (2) Removes the Department of the Treasury Safety and Health Information Management System (SHIMS) and replaces it with the new Department of Labor (DOL) Employees' Compensation Operations & Management Portal (ECOMP) for filing workers' compensation claims throughout this IRM.
- (3) 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 February 25, 2011.

AUDIENCE

All business units

Kevin Q. McIver
IRS Human Capital Officer

6.800.1

Workers' Compensation Program

Table of Contents

6.800.1.1 Program Scope and Objectives

6.800.1.1.1 Background

6.800.1.1.2 Authority

6.800.1.1.3 Roles and Responsibilities

6.800.1.1.3.1 Roles and Responsibilities of the IRS Workers' Compensation Center

6.800.1.1.3.2 Roles and Responsibilities of Supervisors

6.800.1.1.3.3 Roles and Responsibilities of Employees

6.800.1.1.4 Program Management and Review

6.800.1.1.5 Program Controls

6.800.1.1.6 Terms and Definitions

6.800.1.1.7 Related Resources

6.800.1.2 Workers' Compensation Process

6.800.1.2.1 Traumatic Injury Claim

6.800.1.2.2 Occupational Disease or Illness Claim

6.800.1.2.3 Wage Loss Compensation Claim

6.800.1.2.4 Continuation of Pay

6.800.1.2.5 Leave Buy Back Program

6.800.1.2.5.1 Leave Buy Back Eligibility and Guidance

6.800.1.2.6 Controvert Continuation of Pay (COP)

6.800.1.2.7 Extended Periods of Disability

6.800.1.2.8 Return-to-Work

6.800.1.3 Appeal Rights

6.800.1.3.1 Oral Hearing or Review of the Written Record

6.800.1.3.2 Reconsideration

6.800.1.3.3 Review by the Employees' Compensation Appeals Board

Exhibits

6.800.1-1 Filing Deadlines for Leave Buy Back Applications

6.800.1-2 Examples for Acceptance of Leave Buy Back Requests

6.800.1-3 Identifying Suitable Work

6.800.1-4 Workers' Compensation Forms

6.800.1-5 Sample Letter to Physician Requesting Medical Information and Work Restrictions

6.800.1-6 Sample Job Offer Letter

6.800.1-7 Business Unit Executive's Certification

6.800.1-8 Employment Office Certification

6.800.1.1
(09-13-2022)
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 national agreement provisions relating to subjects in this IRM. Should any of this policy or guidance conflict with a provision of the national agreement, the agreement prevails.
- (3) **Policy Owner:** The IRS Human Capital Officer
- (4) **Program Owner:** The Human Capital Office (HCO), Office of Human Resources Operations (OHRO), Labor/Employee Relations & Negotiations (LERN), Workers' Compensation Branch, referred to as the Workers' Compensation Center (WCC).
- (5) **Primary Stakeholders:** WCC, all business units, Equity, Diversity and Inclusion (EDI) and Facilities Management, Safety and Security (FMSS).
- (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
(09-13-2022)
Background

- (1) The Federal Employees' Compensation Act (FECA), Title 5, United States Code (USC), Chapter 81, is administered by the Department of Labor (DOL) Office of Workers' Compensation Program (OWCP). The FECA provides workers' compensation coverage for employment-related injuries and occupational diseases. The FECA benefits 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 the FECA and final decision on all matters.
- (3) The WCC establishes guidance and oversight of the IRS workers' compensation program.

6.800.1.1.2
(09-13-2022)
Authority

- (1) **Laws:** United States Code at: <https://www.govregs.com/uscode>
 - a. Title 5, Government Organization and Employees
 - 8101-8152, Compensation for Work Injuries
 - 552a, Records Maintained on Individuals
 - b. Title 18, Crimes and Criminal Procedures
 - 1920, False Statement or Fraud to Obtain Federal Employees' Compensation
 - 1922, False or Withheld Report Concerning Federal Employees' Compensation
- (2) **Regulations:** Code of Federal Regulations at: <https://www.ecfr.gov/>
 - a. Title 5, Administrative Personnel
 - Part 353, Restoration to Duty from Uniformed Service or Compensable Injury
 - b. Title 20, Employee Benefits
 - Part 10, Claims for Compensation under the Federal Employees' Compensation Act (FECA)

6.800.1.1.3
(09-13-2022)

**Roles and
Responsibilities**

- (1) The IRS is committed to their responsibility of 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), Policy and Audits (P&A) is responsible for developing and publishing content in this IRM.
- (4) The HCO, LERN, WCC is responsible for providing ongoing support to management.
- (5) The WCC serves as the official liaison between IRS and the DOL OWCP.
- (6) Supervisors are responsible for ensuring employees receive prompt medical care upon notification that an on the job injury or illness has occurred and the appropriate workers' compensation forms are filed.
- (7) Employees are responsible for reporting all work-related injuries and illnesses to their supervisor as soon as possible and seek medical attention immediately, when necessary.

6.800.1.1.3.1
(09-13-2022)

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

- (1) The WCC is responsible for:
 - a. Administering the IRS Workers' Compensation Program.
 - b. Advising supervisors and employees of their workers' compensation responsibilities and guidance under FECA.
 - c. Processing and submitting initial claims through *ECOMP* to DOL OWCP.

Note: The FECA mandates all initial claim forms, Traumatic Injury Claim Form, *Form CA -1*, and Occupational Disease Claim Form, *Form CA -2*, be submitted to the OWCP no later than 10-calendar days from the agency's receipt of the claim. The agency's receipt date is the date the manager receives the signed claim form from the injured employee. The Claim for Compensation Form, *Form CA -7*, and the Notice of Recurrence Form, *Form CA -2a*, are to be submitted within five-calendar days of the agency's receipt.

- d. Reviewing claims and consulting with supervisors to support or challenge claims.
- e. Monitoring approved claims and medical evidence to determine an employee's earliest return to duty.
- f. Assisting supervisors to identify and assign suitable work for partially recovered injured, partially recovered employees.
- g. Reviewing, approving, and monitoring Continuation of Pay (COP) cases and Leave Buy Back (LBB) requests.
- h. Monitoring quarterly chargeback billing to ensure payment is made for only claim-related expenses.
- i. Reporting promptly to the Treasury Inspector General for Tax Administration (TIGTA) any claims or allegations of workers' compensation fraud.
- j. Maintaining a copy of the Notification of Personnel Action, *Standard Form -50*, for employees that separated from IRS due to workers' compensation injuries or illnesses.

6.800.1.1.3.2
(09-13-2022)

**Roles and
Responsibilities of
Supervisors**

- (1) Supervisors are responsible for:
- a. 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.
 - b. Complying with all applicable safety and health regulations to prevent employee injuries and illnesses, reporting unsafe or unhealthful working conditions to management as soon as possible.
 - c. Issuing Authorization for Examination and Treatment Form, Form CA-16, for injuries that occur in the workplace. Where there is no time to complete Form CA-16, the supervisor may authorize medical treatment by telephone and must send the completed form to the medical facility within 48 hours.
 - d. Notifying the WCC immediately of a work-related injury or illness sustained by an employee under their supervision, including claims with no lost time and no medical expenses.
 - e. Completing all supervisory sections on the applicable DOL claim forms accurately and in its entirety. Submit all original forms to the appropriate WCC human resources specialist within the timeframe designated by the DOL.
 - f. Validating and confirming facts and circumstances to substantiate each claim. The DOL OWCP will accept the claimant's statements as factual and will assume the IRS fully concurs with the claimed injury or illness.

Note: Contact the WCC for guidance if an investigation reveals reasons to dispute the validity of the claim. Refer to the Criminal and Civil Penalties under FECA, *20 CFR 10.16*, for information on penalties for willfully interfering with the filing of an injury or illness claim.

- g. Advising employees of their rights to elect continuation of regular pay or use of annual leave or sick leave as applicable to their injuries or illnesses.
- h. Ensuring COP is not interrupted during the 45-calendar day period, unless controversion is sustained by the DOL OWCP and the IRS is notified.
- i. Informing employees of their requirement to keep management informed of their medical progress, duty status and to return-to-work as soon as medically able.
- j. Identifying modified jobs or work assignments compatible with the employee's medical limitations. All work modifications must consider the employee's skill, pay, and grade when providing suitable work assignments.
- k. Allowing flexible work schedules when an injured employee requires additional time for medical treatment and or physical therapy after returning to work.
- l. Providing the employee with the Duty Status Report, *Form CA-17*, for each doctor's visit and monitor the employee's medical progress and duty status.

Note: Instruct the employee to return their completed form immediately to management after each visit or immediately upon receipt from the physician. Supervisors must complete all relevant sections on the form and submit to the WCC for review and submission to the DOL.

- m. Initiating a Personnel Action Request (PAR) when an injured employee is carried in a Leave without Pay (LWOP) status for 80 hours or more or notify the WCC when an employee with an open workers' compensation claim has separated from the IRS rolls.

- n. Questions for the WCC should be sent to: *hco.workers.compensation.center@irs.gov*.

6.800.1.1.3.3
(09-13-2022)

Roles and Responsibilities of Employees

- (1) All employees are responsible for:

- a. 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 supervisor immediately.
- b. Reporting all work-related injuries and illnesses to their supervisor as soon as possible and seek medical attention immediately, if necessary.
 - Employees with a work-related injury have 30-calendar days from the date of the injury to file a Traumatic Injury Claim Form, *Form CA -1*.
 - Employees with an occupational illness have 30-calendar days from the date of their medical report to file an Occupational Disease Claim Form, *Form CA -2*.

Note: There is a three year limit for claiming compensation. The Form CA-1 deadline is three years from the date the employee suffered the injury. The Form CA-2 deadline is three years from the date when the employee first obtained a medical report about their medical condition.

- c. Filing a claim for workers' compensation benefits electronically in *ECOMP*. Paper claim forms should be filed only if computer access is not available.
- d. Complying promptly with requests from their supervisor and the WCC for regular medical status updates or reports and return-to-work as soon as the medical condition permits, even into a part-time, limited duty, or light duty work assignment.
- e. Cooperating with management to identify suitable work assignments to facilitate return-to-work and request assistance from the Reasonable Accommodation Coordinator (RAC).
- f. Advising the supervisor immediately of any change in their medical condition impacting their ability to perform the full scope of official duties. Medical documentation must be provided to substantiate any changes in their medical condition and approval to return to the full range of duties.
- g. Advising the physician(s) about light or limited duty assignments available. Adhere to medical restrictions prescribed by the attending physician(s) while on and off duty.
- h. Reviewing all benefits statements to ensure federal health and life insurance premiums are paid during periods of Office of Workers' Compensation Program-Leave Without Pay (OWCP-LWOP) to confirm continued coverage and premiums are properly deducted from DOL OWCP compensation pay. Promptly report overpayments to DOL OWCP.
- i. Questions to the WCC should be sent to: *hco.workers.compensation.center@irs.gov*.

6.800.1.1.4
(09-13-2022)

Program Management and Review

- (1) The HCO, OHRO, LERN, WCC, monitors 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 P&A division.

6.800.1.1.5
(09-13-2022)
Program Controls

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

6.800.1.1.6
(09-13-2022)
Terms and Definitions

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

Term	Definition
Chargeback	Process by which DOL OWCP bills employing agencies for their compensation costs, which are calculated on the basis of payments made from the Compensation Fund.
Continuation of Pay (COP)	Continuance 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 to the DOL OWCP that COP, compensation, medical benefits and LBB be denied.
Department of Labor (DOL)	The DOL is in charge of programs and laws that cover all facets of employment and work. DOL administers federal labor laws covering workers' rights to safe and healthful working conditions.
Disability	The incapacity, because of an employment injury, to earn the wages the employee was receiving at the time of injury. It may be partial or total.
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 injury and illness. FECA also provides payment of benefits to dependents, if a work-related injury or disease causes an employee's death.
Leave Buy Back (LBB)	The LBB is a leave restoration process to reinstate sick or annual leave, if used for a work-related injury or illness claim approved by DOL OWCP

Term	Definition
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.
Limited Duty	Those 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 for the purpose of determining when an employee may return-to-work or to determine the degree of disability.
Occupational Disease or Illness	A condition produced by the work environment over a period longer than a single workday 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.
Return-to-Work (RTW)	Process where claimants are returned to work after a medically supported absence due to a work-related injury. Claimants can return-to-work in part-time or light duty positions, their position prior to the injury or illness, or a new position depending upon on the availability of positions, injury status and medical limitations.
Temporary Light Duty	A temporary work status an employee may be eligible for if the employee produces sufficient medical documentation, until maximum medical improvement has been 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 workday 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.

Term	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 that is maintained in systems of records by federal agencies.
Workers' Compensation Center (WCC)	The WCC serves as the official liaison between IRS and the DOL OWCP.

6.800.1.1.7
(09-13-2022)

Related Resources

- (1) Information on the Federal Employees' Compensation Program can be found at: <https://www.dol.gov/agencies/owcp/FECA>.
- (2) Information on the DOL, Division of Federal Employee's Compensation (DFEC) Procedure Manual, for the administration of the FECA, can be found at: <https://www.dol.gov/agencies/owcp/FECA/procedure-manual>.
- (3) Information on ECOMP can be found at: <https://www.ecomp.dol.gov/#/>.

6.800.1.2
(09-13-2022)

Workers' Compensation Process

- (1) Sections 6.800.1.2.1 - 6.800.1.2.7 provide guidance on the IRS workers' compensation process.

6.800.1.2.1
(09-13-2022)

Traumatic Injury Claim

- (1) A traumatic injury is a condition to the body caused by a specific event or incident, or a series of events or incidents, within a single workday or shift. The 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.
- (2) The injured employee must report all injuries to their supervisor immediately and complete the following forms electronically using *ECOMP* :
 - a. Federal Employee's Notice of Traumatic Injury and Claim for Continuation of Pay Form, *Form CA -1*. The employee may contact the WCC for assistance in completing the paper version if the employee does not have access to a computer, at: hco.workers.compensation.center@irs.gov.
 - b. Injuries and Illnesses Incident Report, *OSHA Form 301*.
- (3) The supervisor must complete the *OSHA Form 301* and Supervisor's Report of *Form CA - 1* within the timeframe required by the DOL and submit to the WCC.
- (4) The supervisor must advise the employee to 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 DOL OWCP may approve appropriate additional mileage. A change in physician must be requested in writing and can only be authorized by the DOL OWCP.

Note: 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 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.

- (5) The supervisor must authorize treatment by giving the employee a properly executed Authorization for Examination and Treatment Form, Form CA-16, within seven days of the injury. This form is only available by request through the WCC. Supervisors must use discretion in issuing Form CA-16. This form obligates the IRS to pay for medical treatment for a period of up to 60-calendar days or up to \$1500.00 of medical treatment. Form CA-16 may be used to authorize treatment in cases of a doubtful nature, and in emergencies or unusual circumstances by completing block 6B of Form CA-16. If the employee has already been seen by a physician, Form CA -16 cannot be issued retroactively. An authorization for future treatment or as the need arises, is not to be issued. When such authorization is requested, the employee should be advised to contact their supervisor or the WCC as the need for treatment arises.
- (6) It is the employee's responsibility to provide medical evidence to support their work-related injury, work status and ability to return-to-work as soon as possible. The supervisor must issue Duty Status Report, *Form CA -17*, to the employee for each doctor's visit:
 - a. The employee must return the completed *Form CA -17* and all other medical evidence to their supervisor immediately after the examination or at the start of their next scheduled work day or shift.
 - b. If the employee is totally disabled, *Form CA -17* must be mailed or faxed to the supervisor without delay. Upon receipt, the supervisor must forward the medical documentation to WCC.
 - c. Supervisors must track COP during the 45-calendar day entitlement period for traumatic injuries.
- (7) Supervisors must inform the employee of their obligation to advise the physician of available modified duty assignments. The supervisor should monitor the employee's medical progress and duty status regularly by completing *Form CA -17*, Duty Status Reports, until the employee is released to full duty or from medical care.
- (8) If the employee returns to work with restrictions:
 - a. The supervisor 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. See Exhibit 6.800.1-6, Sample Job Offer Letter.
 - 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 WCC.

6.800.1.2.2
(09-13-2022)

**Occupational Disease or
Illness Claim**

- (1) An occupational disease or illness is a medical condition produced by the work environment over a period longer than a single workday or shift.

- (2) The injured employee must report their occupational illness to their supervisor immediately and file a workers' compensation claim in *ECOMP* completing the following forms:
 - a. Notice of Occupational Disease and Claim for Compensation, *Form CA -2*, If the employee does not have access to a computer, they may contact the WCC for assistance with a paper version at: *hco.workers.compensation.center@irs.gov*.
 - b. Notice of Recurrence, *Form CA -2a*, is used when an employee returns to work from an injury and the same injury recurs.
 - c. Injuries and Illnesses Incident Report, *OSHA Form 301*.
 - (3) The supervisor is responsible for completing the Supervisor's Report of the *OSHA Form 301* and *Form CA -2* within the designated time period and submitted to the WCC. *Form CA -2* must be completed and transmitted from the WCC to the DOL OWCP within 10-calendar days from the date the supervisor receives the claim from the employee.
 - (4) The employee and supervisor must complete the Evidence Required in Support of a Claim for Occupational Disease Form, *Form CA -35*, and email it to the WCC immediately.
 - (5) The supervisor must advise the employee to 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, the DOL OWCP may approve appropriate additional mileage. A change in physician can only be authorized by the DOL OWCP.
- Note:** 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.
- (6) The DOL OWCP can take up to six months or longer to approve or deny benefits for an occupational disease or illness claim.
 - (7) The supervisor must advise the employee of their responsibility to return-to-work as soon possible and provide medical evidence to substantiate lost time and their duty status. The employee is obligated to advise their physician that modified job duties are available.
 - a. The supervisor must issue *Form CA -17* to the employee for each doctor's visit to monitor the employee's medical progress and duty status until the employee is released to full duty.
 - b. The employee must return their completed *Form CA -17* and any medical evidence to their supervisor after the examination or at the start of the employee's next scheduled work day or shift. If the employee is totally disabled, the form must be sent to the supervisor immediately.
 - c. The supervisor must forward the medical documentation to the WCC immediately.

- (8) If the employee returns to work with restrictions:

- a. The supervisor 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 supervisor. A copy of the signed job offer letter and signed Acceptance Declination Statement must be submitted to the WCC.

6.800.1.2.3
(09-13-2022)

**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 Continuation of Pay (COP), the employee may choose to be placed in OWCP-LWOP leave status and file a claim requesting wage loss compensation from the DOL OWCP.
- (2) The employee may opt to use personal leave and file a LBB claim within one calendar year from the date of the DOL acceptance. See IRM 6.800.1.2.5, Leave Buy Back.
- (3) At the end of the 45-calendar day period of COP, the employee must complete and submit page 1 of *Form CA -7* in *ECOMP* and any supporting medical documentation to their supervisor.
- (4) For intermittent absences, the employee is required to submit the Time Analysis Form, *Form CA 7a*. If the employee does not have access to a computer, the supervisor or the WCC will assist the employee with a paper *Form CA -7* and *Form CA 7a* to file for compensation benefits:
 - a. The supervisor must complete *Form CA -7* and forward to the WCC, along with all relevant medical evidence within the required DOL timeframe.
 - b. If the employee's disability is expected to continue beyond the period claimed on the initial *Form CA -7*, the employee must complete subsequent *Form CA -7* every two weeks until the employee returns to work on limited or regular duty, or until otherwise directed by the WCC or the servicing DOL OWCP office. If the employee accumulates 80 hours or more of OWCP-LWOP leave, the supervisor must prepare a PAR to document the employees compensable leave status by placing the injured employee on extended OWCP-LWOP.
 - c. The supervisor must contact the employee's workers' compensation human resources specialist immediately after the employee returns to work to ensure action is taken to prevent overpayment by DOL OWCP.
 - d. If the employee returns to work with restrictions, the supervisor will prepare a written job offer using Exhibit 6.800.1-6 Sample Job Offer Letter.
 - e. Questions for the WCC should be sent to: *hco.workers.compensation.center@irs.gov*.

6.800.1.2.4
(09-13-2022)

Continuation of Pay

- (1) The COP is the continuation of an employee's regular pay for a period of time, not to exceed 45-calendar days, due to a work-related injury. COP applies to traumatic injuries only and is not authorized for occupational illnesses. The intent of COP is to avoid interruption of pay while the claim is adjudicated. To qualify for COP, an employee must file *Form CA -1* within 30-calendar days from the date of injury.
- (2) The COP is counted in one day increments even if the employee worked a portion of the day, including holidays and weekends. Any absence from work

on the date of injury for medical attention will be charged to administrative leave. The supervisor should contact the WCC with questions on reporting leave while an employee is out on workers' compensation.

- (3) A WCC human resources specialist will assist supervisors 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. Employees electing to take sick leave or annual leave will be placed in leave status. Medical documentation is required for all work-related injuries and illness, regardless of the type of leave requested.

6.800.1.2.5
(09-13-2022)
**Leave Buy Back
Program**

- (1) The LBB is a leave restoration program to reinstate sick or annual leave used during a period for which OWCP compensation benefits are payable that can be repurchased by the employee. The leave is restored to the employee's personal leave account. Credit or compensatory hours may not be purchased under the LBB Program. The LBB process may take up to eighteen months to complete.
- (2) Following a work-related injury or disease, employees may choose to use sick leave or annual leave to avoid interrupting their income. This frequently occurs when an employee has exhausted COP or has filed an occupational disease or illness claim.
- (3) An employee with an approved DOL OWCP workers' compensation claim who used their sick leave or annual leave to cover their disability from work, may be eligible to have their leave restored through the LBB program. The claim must be supported with medical evidence showing the employee was unable to work during the period claimed. The used leave may be repurchased if the IRS agrees that all requirements have been met.
- (4) The employee must pay the IRS the difference between the leave pay which is based on 100% of the employee's salary and the workers' compensation entitlement which is payable at 66 2/3% or 75% of the employee's salary. Once the difference is paid back in its entirety, the IRS will restore the leave to the employee's annual leave or sick leave balance.
- (5) Annual leave purchased under the LBB program is credited to the year in which the leave was actually used. If the employee buys back annual leave that results in an end of leave year balance in excess of the maximum permissible carryover balance, the excess annual leave will be forfeited and may not be restored.

6.800.1.2.5.1
(09-13-2022)
**Leave Buy Back
Eligibility and Guidance**

- (1) The employee must submit an LBB application, *Form CA -7* and *Form CA -7a*, within one year from the date DOL OWCP approves the original injury claim. This application can only be submitted in paper form and requires supervisor certification.
- (2) The WCC will also consider the 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. The LBB requests 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 period may not be repurchased. Leave transfers must be repaid to the leave bank or the leave donor, when LBB is approved.
- (5) The physician must complete the Attending Physician's Report, *Form CA -20*, to support the employee's claim. In lieu of *Form CA -20*, the employee may attach the physician's narrative report.
- (6) The supervisor must forward all documents to the WCC for processing immediately.

6.800.1.2.6
(09-13-2022)

**Controvert Continuation
of Pay (COP)**

- (1) Controvert refers to a dispute in order to discontinue the COP entitlement. The IRS shall 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 not reported until after employment was terminated.
 - e. The injury occurred off the IRS premises and was not within the performance of official duties.
 - f. The injury was caused by the employee's willful misconduct, intent to injury or kill themselves or another person or was proximately caused by intoxication by alcohol or illegal drugs.
 - g. Work did not stop for more than 45-calendar days following the injury.
- (2) The IRS may challenge the entire claim or any portion of it, if the preliminary review of *Form CA -1*, *Form CA -2*, *Form CA -2a*, witness statement, and medical report suggests the claim is unjustified. It is the responsibility of all supervisors to dispute any claim or any element of the claim, for which there is credible evidence of:
 - a. Fraud or abuse.
 - b. Honest misjudgment by the employee.
 - c. Any circumstances which question the employee's entitlement to workers' compensation.
- (3) It is essential for the WCC and management to provide all pertinent facts to the DOL OWCP as soon as the information is available. Absent a full reply from the IRS, DOL OWCP will accept the employee's statements and allegations as factual and will assume the IRS fully concurs with them. The IRS has no appeal rights in the claim's adjudication process; therefore, it is critical all factual evidence be provided without delay to the WCC for submission to the DOL OWCP.

6.800.1.2.7
(09-13-2022)

**Extended Periods of
Disability**

- (1) When an employee has suffered a work-related traumatic injury resulting in an extended period of disability, the WCC will take the following steps to facilitate the injured employee's return-to-work process:
 - a. Providing and authorizing medical care on the Authorization for Examination and Treatment Form, *Form CA-16*, for the employee to present to

- medical providers. If the supervisor is not certain that the injury occurred in the performance of duty, item 6B on Form CA-16 should be checked.
- b. Providing Form CA-1, Traumatic Injury Claim Form, to the employee for completion of the employee's portion of the form.
 - c. Notifying the employee of the right to elect COP or to use annual leave, sick leave or OWCP-LWOP if the injury is disabling. The employee should be advised that annual leave or sick leave used will count against the 45-calendar day COP period.
 - d. Notifying the employee of the need to submit medical evidence of a disabling traumatic injury within 10-calendar days of the date the disability begins or pay may be terminated. The WCC will provide the employee with a Duty Status Report, Form CA-17, for completion by their physician providing medical care.
 - e. Informing the employee whether COP will be controverted and, if so, whether pay will be terminated, and the basis for such action. The basis for controversion will be included on the Traumatic Injury Claim Form, Form CA-1, or by separate narrative report.
 - f. Submitting Form CA-1, Traumatic Injury Claim Form, fully completed by both the employee and the supervisor, all pertinent documents, to the DOL OWCP within 10-calendar days following receipt by the IRS.
 - g. Advising the employee of their obligation to return-to-work as soon as possible in accordance with the medical evidence.
 - h. Terminating COP when disability ends, the 45-calendar day period expires, or the employee returns to work.

6.800.1.2.8
(09-13-2022)
Return-to-Work

- (1) The FECA requires a permanent employee to be restored to their former position or an equivalent position who recovers within one year after beginning compensation.
- (2) The WCC provides guidance and assistance to facilitate the return-to-work effort, per the FECA requirements. This provision does not apply to temporary or term employees.
- (3) The return-to-work process for injured employees requires collaboration and cooperation of the IRS Leadership at all levels, including IRS business units, WCC, LERN, various support functions and the injured employee to timely and safely return the employee to work.
- (4) The following steps must be taken to identify suitable work across all organizations to meet IRS compliance with applicable FECA regulations:
 - a. The IRS Leadership will work with WCC, LERN and EDI to identify light, limited, or modified duty assignments for injured employees who are able to return to restricted work with the intent to return the injured employees to gainful employment as soon as medically feasible.
 - b. The WCC will work with servicing employment offices to ensure employees who are fully or partially recovered from compensable work-related injuries and illnesses, return-to-work in their local commuting area in accordance with applicable laws and regulations.

Note: The definition of "local commuting area" is set forth in 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.

Note: These procedures supplement IRM 6.335.1, Promotion and Internal Placement, Merit Promotion Plan and Internal Placement concerning employees with statutory placement rights.

- (5) These 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 of eligibility when compensation began, is entitled to be restored immediately and unconditionally to their former position or an equivalent position in their local commuting area. • An employee who fully recovers within one year will receive employment consideration in accordance with <i>5 CFR 353.301(a)</i>. • The supervisor should consult with the WCC for guidance concerning restoration rights and placement assistance, if needed.
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 eligibility for compensation began, is entitled to priority consideration in accordance with <i>5 CFR 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 cessation of compensation. • The employee will be added to the IRS reemployment priority list. • The supervisor and the injured employee should contact the WCC and LERN for guidance, if needed.
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 are able to return to limited or modified duty. • OPM guidelines requires 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>. • The servicing employment offices and the WCC can provide guidance concerning restoration entitlements and return-to-work efforts.

6.800.1.3
(09-13-2022)
Appeal Rights

- (1) The DOL OWCP makes formal decisions on whether injured employees are entitled to benefits and compensation under the FECA. The DOL OWCP will provide reasons for denial of benefits and include a description of employee's appeal rights. If the employee disagrees with the DOL OWCP's formal decision, the following appeal rights apply:
 - a. Oral hearing or review of the written record by the DOL OWCP.
 - b. Reconsideration.
 - c. Review by the Employees' Compensation Appeals Board (ECAB).
- (2) The employee may request only one form of appeal at a time and each appeal has time limits as prescribed by OWCP.

6.800.1.3.1
(09-13-2022)
**Oral Hearing or Review
of the Written Record**

- (1) The employee is entitled to an oral hearing before an OWCP representative after a final decision has been made and before reconsideration, under *Section 5 USC. 8128*.
- (2) In place of an oral hearing, the employee is entitled to a review of the written record by an OWCP representative. Such a review will not involve oral testimony or attendance by the employee, but the employee may submit any written evidence or argument deemed relevant.
- (3) The hearing or review is usually limited to those issues which were addressed by the OWCP claims office in the contested decision. Other issues may be addressed at the discretion of the OWCP representative.

6.800.1.3.2
(09-13-2022)
Reconsideration

- (1) An employee may apply for reconsideration of a final decision regardless of the date of injury, illness or death.
- (2) While no special form is required, the request must be in writing, signed and dated by the employee or the authorized representative and accompanied by relevant new evidence or argument not considered previously.
- (3) The request should also identify the decision and the specific issue(s) for which reconsideration is being requested.
- (4) The request must be received within one year of the date of the contested decision.

6.800.1.3.3
(09-13-2022)
**Review by the
Employees'
Compensation Appeals
Board**

- (1) The ECAB was created as an entity separate from OWCP to give federal employees the same administrative due process of law and right of appellate review.
- (2) The ECAB consists of three members, one of whom is designated as the Chairman. The ECAB may consider and decide appeals from the final decisions of the OWCP in any case arising under the FECA.
- (3) The ECAB may review all relevant questions of law, fact, and exercise of discretion in such cases, except decisions concerning the amounts payable for medical services and decisions concerning exclusion and reinstatement of medical providers.
- (4) Only the evidence in the case record at the time of OWCP's final decision will be reviewed. The ECAB will not consider new evidence.

- (5) An employee residing within the United States or Canada must file application for review by the ECAB within 90-calendar days from the date of the OWCP's decision. An employee residing elsewhere must file within 180-calendar days.

Exhibit 6.800.1-1 (09-13-2022)

Filing Deadlines for Leave Buy Back Applications

IF	AND	YOU MUST FILE A LBB APPLICATION TO WCC NO LATER THAN:
Original claim accepted by OWCP on 12/01/2020.	No recurrence claim filed.	11/30/2021 - One year from date original claim was accepted.
Original claim accepted by OWCP on 12/01/2020.	Recurrence claim filed and accepted on 9/15/2021.	11/30/2021 - One year for leave attributable to the original claim. 9/14/2022 - One year for leave attributable to the recurrence claim. LBB applications must be filed within 1 year of the original or the recurrence claim for consideration.
Original claim accepted by OWCP on 12/01/2020.	Recurrence claim filed and denied by OWCP.	11/30/2021 - One year from date original claim was accepted. LBB is not available for recurrence claim since recurrence was denied.

Exhibit 6.800.1-2 (09-13-2022)**Examples for Acceptance of Leave Buy Back Requests**

SCENARIO NUMBER	IF	THEN	REASON
(1)	The OWCP approved a workers' compensation claim on 12/01/2019. The employee submits an application for LBB along with forms CA-7, CA-7a, and supporting medical documentation to the WCC on 1/01/2021.	The LBB application is denied since it was not filed timely.	The employee must apply for LBB within one year of the date the OWCP approved the claim. The last date of LBB eligibility for this case was 11/30/2020.
(2)	A recurrence claim was accepted by OWCP on 12/02/2019. The employee submits an LBB application to the WCC on 11/07/2020 along with forms CA-7, CA-7a, and supporting medical documentation.	The LBB application will be accepted.	The employee received formal approval by OWCP for the recurrence claim. The employee submitted the LBB application on 12/01/2020, which meets the one year requirement to apply for LBB from the date OWCP approved the recurrence claim.
(3)	The OWCP accepted a claim on 10/20/2019 for an injury that occurred on 09/03/2019. The employee did not apply for LBB. The employee filed a recurrence claim on 10/03/2020, which was accepted by OWCP on 12/01/2020. The employee applied for a LBB for the period of 09/03/2019 through 12/01/2020. The request for LBB was received by WCC on 03/08/2021.	The LBB application for leave attributable to the original claim was denied.	The employee did not file the LBB application within one year from the date OWCP accepted the original claim. The employee is eligible to submit a LBB request for the leave attributable to the recurrence claim from 10/03/2020 through 11/30/2021, one year from the date OWCP approved the recurrence claim.

Exhibit 6.800.1-3 (09-13-2022)
Identifying Suitable Work

Step	Action Required
1.	<ul style="list-style-type: none"> a. The WCC will notify the supervisor of the partially-recovered injured employee work restrictions and request a search be conducted to identify suitable work consistent with the injured employee's medical work limitations. If the injured employee is a former employee, the WCC will send notification to the POC in the Policy, Accountability and Talent Management Office (PATM) to coordinate return-to-work placement activities. b. If a position is not identified, the employee may be offered a lower grade salary position(s) for which the employee is qualified for in the commuting area. See Step 5.
2.	<ul style="list-style-type: none"> a. If suitable work is available, the injured employee's supervisor and the WCC will prepare a formal written job offer within the specified restrictions. b. The supervisor will issue the written job offer to the injured employee requesting their acceptance or declination of the offer. c. A copy of the written job offer and the injured employee's acceptance or declination must be provided to the WCC.
3.	<ul style="list-style-type: none"> a. If the supervisor is unable to accommodate the medical restrictions within the business unit, the supervisor should elevate the request to the WCC to notify the business unit first-level executive to conduct a search for a suitable position within the commuting area or elsewhere within the business unit. b. The business unit will continue to search for a suitable position until the employee is appropriately placed in another position or the WCC notifies the business unit to cease search efforts.
4.	<ul style="list-style-type: none"> a. If the business unit is unable to find suitable work, the first-level executive will provide the WCC a signed statement outlining the attempts to identify suitable work and the reasons for the inability to accommodate the partially-recovered injured employee.
5.	<ul style="list-style-type: none"> a. The PATM will designate a POC to work with the WCC to coordinate the employment search. b. The WCC will contact the PATM POC requesting assistance in determining the injured employee's qualifications for other positions and the availability of those positions within the commuting area. c. If the PATM cannot identify qualified positions within the commuting area, an initial certification will be made to the WCC that no positions are available at the present time, and no notifications were received of any anticipated vacancies in the near future. d. The PATM will notify the WCC and the applicable business unit if qualifying positions are identified within the commuting area. e. The WCC will contact an identified alternate business unit for placement assistance. f. The alternate business unit should follow Step 2 or Step 4, as applicable. g. If suitable work cannot be identified by the alternate business unit, the first-level executive will complete the process.

Exhibit 6.800.1-3 (Cont. 1) (09-13-2022)
Identifying Suitable Work

Step	Action Required
6.	<ul style="list-style-type: none"><li data-bbox="277 390 1385 516">a. The attempts to identify suitable work and the reasons for the inability to accommodate the injured employee will be documented and placed in the employee's workers' compensation file to demonstrate that IRS has made every reasonable effort to identify suitable work, as required by law.<li data-bbox="277 516 1385 651">b. Upon receipt of documentation that the IRS is unable to place the injured employee with suitable work, WCC will notify DOL OWCP and request vocational rehabilitation services be provided to assess or prepare the injured employee for placement with another employer.

Exhibit 6.800.1-4 (09-13-2022)
Workers' Compensation Forms

Form	Title	Purpose
<i>Form CA- 1</i>	Federal Notice of Traumatic Injury and Claim for Continuation of Pay	<ul style="list-style-type: none"> • Used for traumatic injury cases only. • A condition of the body caused by a specific event or incident, or a series of events or incidents, within a single workday 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. • The injury is identifiable by the time and place of occurrence and part, or function of the body affected.
<i>Form CA- 2</i>	Notice of Occupational Disease and Claim for Compensation	<ul style="list-style-type: none"> • A condition produced by the work environment over a period longer than a single workday or shift. • Used for an occupational disease, resulting from systemic infections, continued or repeated stress or strain, exposure to poison fumes, noise, etc., in the workplace over a longer period of time. • A qualifying occupational disease or illness must be caused by exposure or activities on more than one workday or shift.
<i>Form CA -2a</i>	Notice of Recurrence	<ul style="list-style-type: none"> • Used for a recurrence of a traumatic or occupational injury. • A condition of the body caused by a specific event or incident, or a series of events or incidents, within a single workday 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.
<i>Form CA-5</i>	Claim for Compensation by Surviving Spouse and/or Children	<ul style="list-style-type: none"> • Used for death benefits for surviving spouse and/or children under FECA. • The form must be completed and filed by the surviving spouse for self and surviving children. If there is no surviving spouse, the children's guardian completes the claim.

Exhibit 6.800.1-4 (Cont. 1) (09-13-2022)
Workers' Compensation Forms

Form	Title	Purpose
<i>Form CA-6</i>	Official Supervisor's Report of Employee's Death	<ul style="list-style-type: none"> • Used when a federal employee dies as a result of injury in performance of duty or because of an employment related disease. • Form CA-6 eliminates the need to complete and file the official supervisor's report on Form CA-1 and CA-2.
<i>Form CA -7</i>	Claim for Compensation	<ul style="list-style-type: none"> • Used to claim compensation for wages lost due to a work-related traumatic injury after the expiration of COP or when COP is not authorized. • Form CA-7 is also used for claiming wage loss for occupational disease claims. • Form CA-7 should not be filed until Form CA-1 or Form CA-2 is approved. • Submitted biweekly to claim compensation for wage loss. • May not be submitted more than seven calendar days in the future. • Used for LBB to schedule award requests. • The electronic form may be filled via ECOMP for wage loss or scheduled award requests only. • The LBB can only be filed with a paper form.
<i>Form CA-7a</i>	Time Analysis Form	<ul style="list-style-type: none"> • Used when an employee uses leave or OWCP-LWOP on an intermittent basis. • Allows the employee to break down the number of hours used for either OWCP-LWOP or leave by date.
Form CA-16. This form is only available to authorized IRS personnel and may be obtained in electronic format via ECOMP by the supervisor only, if the employee files a Form CA-1.	Authorization for Examination and Treatment	<ul style="list-style-type: none"> • Used to authorize initial medical treatment in traumatic injury cases only. • Allows initial payment of medical bills by OWCP to the provider in accordance with DOL OWCP's medical fee schedule. • Supervisor can request the CA-16 from the WCC. This form is only authorized to be given within seven days from the injury date. • Can only be provided with Traumatic Injury Cases (Form CA-1).

Exhibit 6.800.1-4 (Cont. 2) (09-13-2022)

Workers' Compensation Forms

Form	Title	Purpose
<i>Form CA -17</i>	Duty Status Report	<ul style="list-style-type: none"> • Provided to the employee by the supervisor to document the employee's duty status (i.e., total disability, return-to-work with restrictions, or release to full duty). The left side of the form must first be completed by the supervisor.
<i>Form CA -20</i>	Attending Physician's Report	<ul style="list-style-type: none"> • Always included with the CA-7. • Completed by the attending physician to provide supporting medical documentation for the injury or illness. • It is the employee's responsibility to provide and request completion of the CA-20 by the physician.
<i>Form CA -35 (A-H)</i>	Evidence Required in Support of a Claim for Occupational Disease	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • 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	<ul style="list-style-type: none"> • Used to claim reimbursement for out of pocket medical expenses.
<i>Form OWCP-957</i>	Medical Travel Refund Request	<ul style="list-style-type: none"> • Used to claim reimbursement for medically related travel covered under FECA.
<i>Form SF-1199A</i>	Direct Deposit Sign-up Form	<ul style="list-style-type: none"> • Used to authorize direct deposit of compensation payments. • A new form must be submitted if any information changes.

Exhibit 6.800.1-5 (09-13-2022)**Sample Letter to Physician Requesting Medical Information and Work Restrictions**

The WCC will send a letter to the employee's physician requesting medical information about the employee's condition and any work restrictions to determine:

- a. When the employee is medically able to return-to-work.
- b. If the employee needs a reasonable accommodation or light duty.

The letter to the employee's physician should include the following information:

- a. The name and address of the physician on official IRS letterhead.
- b. The employee's claim number, social security number and date of injury.
- c. The physical requirements of the job.
- d. Any special demands of the workload or unusual conditions.
- e. Telework eligibility.
- f. All relevant details, such as if job opportunities are available outside of the employee's residential area.
- g. The unique nature of seasonal or temporary positions in finding suitable employment, if applicable.
- h. The date by which the employee must respond.

Exhibit 6.800.1-5 (Cont. 1) (09-13-2022)

Sample Letter to Physician Requesting Medical Information and Work Restrictions

Sample Letter
to Physician Requesting Work Restrictions

Physician's Name
Physician's Address

Claimant:
Claim #:
Date of Injury:
SSN#:

Dear Dr. :

This is regarding the workers' compensation claim filed by our employee and your patient, (Employee Name).

We sincerely regret any discomfort or inconvenience suffered by (Employee Name) as a result of this occurrence/condition and we are willing to make reasonable accommodations in accordance with any work restrictions deemed medically necessary. Light duty assignments are available upon notification of work restrictions. We need to ensure that the employee can perform the tasks/duties assigned to him/her and determine if any changes need to be made to accommodate his/her existing medical condition. When an injured employee is unable to return to his/her former job, the employer can attempt to make use of the employee's acquired skills or place him/her in a job wherein new skills can be developed. For example, it may be possible to re-engineer the employee's current position or offer a different one with physical qualifications compatible with the work limitations imposed by the treating physician.

For this reason, we would appreciate your completing the attached Duty Status Report outlining (Employee's Name)'s current work limitations/restrictions. Taking into consideration only the objective findings of the work injury/condition, please provide specific information describing exactly what duties this employee can perform. If he/she is capable of performing any type of work, we will attempt to place him/her in a position in accordance with your stated physical restrictions. To assist you in making your determination, we have enclosed a copy of his /her position description, including the physical requirements of the position. Your response may be faxed to (employee's manager) at (fax number).

We appreciate your cooperation in this matter and look forward to working with you. If you have any questions regarding the employee's work requirements, please contact (employee's manager) at (telephone #). Questions pertaining to Internal Revenue Service workers' compensation issues may be directed to our Workers' Compensation Center located in Richmond, VA, at 1-800-234-8323.

Sincerely,

Manager's Name
Manager's Title

Enclosures

cc: Workers' Compensation Center

Exhibit 6.800.1-6 (09-13-2022)
Sample Job Offer Letter

The manager will send the injured employee a job offer letter when a position is identified that meets the employee's medical restrictions. The letter should include the following information:

- a. Job title.
- b. Job series, grade, and salary.
- c. Organization and location.
- d. Tour of duty and hours of work.
- e. Date the job is available.
- f. Position description.
- g. Position restrictions.
- h. Options to accept or decline the position.

Exhibit 6.800.1-6 (Cont. 1) (09-13-2022)
Sample Job Offer Letter

Sample Letter
Offer of Light/Limited Duty

Date:

Employee's Name Employee's
AddressClaim Number:

Dear :

We have received medical information from your physician which indicates you can return to limited duty if certain restrictions are observed. We understand that these restrictions affect your ability to perform your regular work activities and to perform activities of daily living. Your physician has specified that these restrictions are effective (date). Attached is a copy of the work restrictions submitted by your physician as they relate to your work injury on (date) and the accepted medical condition(s) of _____.

Title: Customer Service Representative
Series/Grade/Step/Salary: GS/WG/IR/ES Series 962, Grade/Step ,
Dollar amountOrganization/Location IRS:
Tour of Duty/Hours of work: Mon-Fri am- pm (8 hours per day)

The following describes the duties and physical/environmental requirements of the position. While sitting in a chair, you input data into a remote computer terminal continuously or intermittently, not to exceed a maximum of 0 hours per day and simple grasping continuously or intermittently that will not exceed 0 hours per day. The terminal is at eye level when the operator is in a sitting position and no reaching work above shoulder level is required. You may be required to walk short distances on an intermittent basis, not to exceed a total of 0 hour per day. Bending and stooping continuously or intermittently, will not exceed 0 hours per day nor will pulling and pushing continuously or intermittently exceed 0 hour per day. Also, lifting, carrying, pulling and pushing will be limited to 0 pounds on a continuously or intermittently basis. No stair climbing is involved or kneeling and twisting. You will be allowed to sit or stand at your convenience, for comfort, and you will be able to take walks on your break or lunch. You are expected to strictly adhere to the work restrictions provided by your physician. The aforementioned work restrictions have been certified by your physician until further notice.

A copy of the official position description is attached. You will continue with the full duties expected of a customer service representative, which include reviewing taxpayer account, making account adjustments, and researching technical tax law topics. If additional recovery time is medically necessary as a result of your accepted work related condition after this date, we will require that your medical restrictions be re-certified or updated every two weeks by your physician.

Your decision as to acceptance or declination of this offer should be made in writing within 15 days of the date of this letter. The enclosed Acceptance/Declination statement is provided for this purpose. Failure to notify this office of your decision will constitute a rejection of a valid re-employment offer.

Claim Number:

You are expected to report for duty on MM DD, 20XX. Please indicate your acceptance or declination of this offer by signing the enclosed Acceptance/Declination Statement. Our self-addressed envelope has been enclosed for your convenience. Please respond to this job offer by MM DD, 20XX. If you decline this offer, you must give reasons for your declination. Failure to notify this office of your decision will constitute a rejection of our employment offer. Please be advised that a refusal to accept suitable employment can result in termination of FECA benefits.

If you have any questions, please contact me. My telephone number is _____.

Sincerely,

Your Name , Your Title
Your Business Unit
Your Location

cc: WCC Claims Specialist OWCP Claims
Examiner
(Formally Appendix 1C)

Exhibit 6.800.1-7 (09-13-2022)

Business Unit Executive's Certification

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 the WCC. The justification must include:

- a. Attempts to modify the employee's present or former position.
- b. Attempts to assign the employee to an equivalent position within the current business unit.
- c. Attempts to assign the employee to lower graded position within the commuting area.
- d. Reasons for inability to provide suitable work for the injured employee.

Exhibit 6.800.1-7 (Cont. 1) (09-13-2022)
Business Unit Executive's Certification

Alternate Business Operating Division/Principal Office (BOD/PO) Executive's Certification

Alternate Business Operating Division/Principal Office (BOD/PO) Executive's Certification Of Inability To Identify Suitable Employment For Partially Recovered Injured Worker

I certify that efforts to accommodate _____'s work restrictions due to a compensable on-the-job-injury on _____(date) have been unsuccessful. The following actions have been taken:

- 1. _____ Attempted to assign injured worker to an equivalent position (with or without modification) within his/her commuting area; and
2. _____ Attempted to assign injured worker to lower-graded position (with or without modification) within his/her commuting area

Reasons for inability to provide suitable work for _____:
(name of injured worker)

Printed Name (First-Level Executive or Above)

Title

Signature (First-Level Executive or Above)

Date

Return completed form to:
Workers' Compensation Center
400 N. 8th Street, Box 78
Richmond, VA 23219-4838

Exhibit 6.800.1-8 (09-13-2022)
Employment Office Certification

The employment 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.

Exhibit 6.800.1-8 (Cont. 1) (09-13-2022)
 Employment Office Certification

En

Employment Office Certification
 Injured Worker Position Qualifications and Vacancies

SECTION 1:
 Positions for which _____ (the injured worker)
 qualifies:

If there are no positions to list in this section, complete Section 2

Position Title	Series	Grade	Business Operating Division / Principal Office	Geographic Location	Current or Anticipated Vacancy Yes / No

=====

SECTION 2:

[] I certify that I have reviewed all available information and have determined that except for the injured workers' position of record, there are no positions in the commuting area for which _____ (name of injured worker) qualifies.

 Printed Name (Employment Official)

 Title

 Signature (Employment Official)

 Date

Return completed form to:
 Workers' Compensation Center
 400 N. 8th Street, Box 78
 Richmond, VA 23219-4838

