SUPPORTING STATEMENT FOR
Certification of Funeral Expenses under the Longshore and Harbor Workers' Compensation Act

OMB CONTROL NO. 1240-0040

This is an extension, without change, of a currently approved information collection.

A. Justification.

1. Explain the circumstances that make the collection of information necessary. Identify any legal or administrative requirements that necessitate the collections. Attach a copy of the appropriate section of each statute and of each regulation mandating or authorizing the collection of information.

The Office of Workers' Compensation Programs administers the Longshore and Harbor Workers' Compensation Act. The Act provides benefits to workers injured in maritime employment on the navigable waters of the United States or in an adjoining area customarily used by an employer in loading, unloading, repairing, or building a vessel. In addition, several acts extend Longshore Act coverage to certain other employees.

Section 9(a) of the Act provides that reasonable funeral expenses not to exceed $3,000 shall be paid in all compensable death cases. Form LS-265 is provided for use in submitting the funeral expenses for payment. *See* 33 U.S.C. 909(a). Section 13 generally provides for the filing of claims under the Act, and section 39 provides authorization for the Department to administer the Act, including promulgating rules and regulations. See 33 U.S.C. 913 and 939. The implementing regulation at 20 CFR 702.121 authorizes OWCP to prescribe forms and require their use to report any required information. *See* 20 CFR 702.121.

2. Indicate how, by whom, and for what purpose the information is to be used. Except for a new collection, indicate the actual use the agency has made of the information received from the current collection.

The form is submitted to OWCP district offices that have responsibility for monitoring and processing death cases. The information is usually incorporated into a compensation order at the time death benefits are awarded in a case. It is used to certify the amount of funeral expenses incurred in the case. If the information were not collected, we would be unable to determine the amount of funeral expenses that should be paid.

3. Describe whether, and to what extent, the collection of information involves the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g. permitting electronic submission of responses, and the basis for the decision for adopting this means of collection. Also describe any

consideration of using information technology to reduce burden.

All respondents now submit Form LS-265 electronically using our secure web portal (SEAPortal). The website for accessing this document is http://www.dol.gov/owcp/dlhwc/ls-265.pdf.Paper/mail submission is no longer used for this collection.

4. Describe efforts to identify duplication. Show specifically why any similar information already available cannot be used or modified for use for the purposes described in Item 2 above.

All forms in the Longshore program have been carefully reviewed to eliminate all requests for duplicate information. The LS-265 is a unique form in that it pertains to the certification of funeral expenses.

5. If the collection information impacts small businesses or other small entities, describe any methods used to minimize burden.

The collection does not have a significant economic impact on a substantial number of small businesses.

6. Describe the consequence of Federal program or policy activities if the collection is not conducted or is conducted less frequently, as well as any technical or legal obstacles to reducing burden.

The information is only collected on occasion when certification of funeral expenses is required. It therefore cannot be collected less frequently.

7. Explain any special circumstances.

*** Requiring respondents to report information to the agency more often than quarterly;**
*** Requiring respondents to prepare a written response to a collection of information in fewer than 30 days after receipt of it;**
*** Requiring respondents to submit more than an original and two copies of any document;**
*** Requiring respondents to retain records, other than health, medical, government contract, grant-in-aid, or tax records, for more than three years;**
*** In connection with a statistical survey, that is not designed to produce valid and reliable results that can be generalized to the universe of study;**
*** Requiring the use of a statistical data classification that has not been reviewed and approved by OMB;**
*** That includes a pledge of confidentiality that is not supported by authority established in statute or regulation, that is not supported by disclosure and data security policies that are consistent with the pledge, or which unnecessarily impedes sharing of data with other**

agencies for compatible confidential use; or
*** Requiring respondents to submit proprietary trade secrets, or other confidential information unless the agency can demonstrate that it has instituted procedures to protect the information's confidentiality to the extent permitted by law.**

There are no special circumstances for the collection of this information. The form is only completed following the death of a claimant.

8. If applicable, provide a copy and identify the date and page number of publication in the Federal Register of the agency's notice, required by 5 CFR 1320.8 (d), soliciting comments on the information collection prior to submission to OMB. Summarize public comments received in response to that notice and describe actions taken by the agency in response to these comments.

A Federal Register Notice inviting public comment on this collection of information was published in the Federal Register on 06-09-2026 and closed on 08-10-2026. No comments were received.

In addition, OWCP and Longshore leadership invite comment and feedback on processes and forms on a continual basis with regularly scheduled meetings with stakeholders including, but not limited to: four to five conferences per year during which OWCP is a presenter to keep our stakeholders apprised and field their questions, comments and concerns; annual Carrier Performance Meetings with OWCP leadership and the largest carriers; special requests for in person and/or virtual meetings with stakeholders throughout the year; outreach efforts at the District Office and National Office levels; and continual communication with all stakeholders.

The Longshore Program consulted with at least three internal and/or external representatives to the agency. The consultation asked Longshore industry contacts for their feedback on burden estimates for information collection activities associated with requested forms referenced in this statement. Specifically, the Longshore program asked for 10 Carrier or self-insured employer leadership representatives. The program received responses from the carriers and self-insured and none had comments on the burden estimate. None of these representatives had any suggestions for substantive changes to the form, so the Longshore Program is proceeding without changes to the form and based on the initial estimates for burden published in the 60-day notice.

9. Explain any decision to provide any payment or gift to respondents, other than remuneration of contractors or grantees.

No payments or gifts are provided to respondents.

10. Describe any assurance of confidentiality provided to respondents and the basis for the assurance in statute, regulations, or agency policy.

The DOL makes no assurances of confidentiality to respondents. As a practical matter, the DOL

would only disclose information collected under these requests in accordance with the provisions of the Freedom of Information Act, 5 U.S.C. § 552; the Privacy Act, 5 U.S.C. § 552a; and related regulations, 29 C.F.R. parts 70, 71.

11. Provide additional justification for any questions of a sensitive nature, such as sexual behavior and attitudes, private. This justification should include the reasons why the agency considers the questions necessary; the specific uses to be made of the information, the explanation to be given to persons from whom the information is requested, and any steps to be taken to obtain their consent.

There are no questions of a sensitive nature.

12. Provide estimates of the hour burden of the collection of information. The statement should:

• Indicate the number of respondents, frequency of response, annual hour burden, and an explanation of how the burden was estimated. Unless directed to do so, agencies should not make special surveys to obtain information on which to base burden estimates. Consultation with a sample of potential respondents is desirable. If the burden on respondents is expected to vary widely because of differences in activity, size, or complexity, show the range of estimated burden and explain the reason for the variance. Generally, estimates should not include burden hours for customary and usual business practices.

Burden has been estimated to be approximately 5.25 hours. It is estimated that about 21 funeral directors will file approximately one form each for an annual number of forms filed of 21. The source for the estimates is derived from the actual number of forms received annually. The time needed to complete the form, including the time needed to obtain the information required by the form from existing records, has been estimated to be 15 minutes or .25 hours. 21 responses x 0.25 hours = 5.25 hours. This estimate is considered reasonable as the funeral-expense information collected on the form is readily available to the funeral director.

The annualized burden cost to the respondents is approximately $136.68. This estimate is calculated using the National Average Weekly Wage (NAWW) as computed by the Bureau of Labor Statistics, which is based on the national average earnings of production or non-supervisory workers on private non-agriculture payrolls.

See https://www.dol.gov/agencies/owcp/dlhwc/NAWWinfo Section 6(b) of the Act mandates use of the NAWW in setting the maximum and minimum compensation rates under the Act and in determining the number of annual adjustments due to permanent total disability and death beneficiaries. While the form is filed on behalf of funeral directors, the form may be completed by employees in the administrative office or by other clerical personnel. Since it is not possible to determine the specific occupation or wages for each person who will provide the information

covered by this clearance, and wages can vary considerably from person to person depending on duties and length of service, use of a national average weekly wage covering all occupations is reasonable.

The current applicable FY2026 NAWW is $1,041.35. The computations are therefore as follows:

$1,041.35 ÷ 40 hrs = $26.03/hr

$26.03 x 5.25 hrs = $136.68 annualized burden cost.

Activity	No. of Respondents	No. of Responses per Respondent	Total Responses	Average Burden (Hours) (Rounded)	Total Burden (Hours)	Hourly Wage Rate	Total Burden Cost (Rounded)
LS-265 Employee Burden	21	1	21	.25	5.25	$26.03	$136.68
Total	**21**		**21**		**5.25**		**$136.68**

13. Provide an estimate for the total annual cost burden to respondents or record keepers resulting from the collection of information. (Do not include the cost of any hour burden already reflected on the burden worksheet).
*** The cost estimate should be split into two components: (a) a total capital and start-up cost component (annualized over its expected useful life) and (b) a total operation and maintenance and purchase of services component. The estimates should take into account costs associated with generating, maintaining, and disclosing or providing the information. Include descriptions of methods used to estimate major cost factors including system and technology acquisition, expected useful life of capital equipment, the discount rate(s), and the time period over which costs will be incurred. Capital and start-up costs include, among other items, preparations for collecting information such as purchasing computers and software; monitoring, sampling, drilling and testing equipment; and record storage facilities.**
*** If cost estimates are expected to vary widely, agencies should present ranges of cost burdens and explain the reasons for the variance. The cost of purchasing or contracting out information collections services should be a part of this cost burden estimate. In developing cost burden estimates, agencies may consult with a sample of respondents (fewer than 10), utilize the 60-day pre-OMB submission public comment process and use existing economic or regulatory impact analysis associated with the rulemaking containing the information collection, as appropriate.**

*** Generally, estimates should not include purchases of equipment or services, or portions thereof, made: (1) prior to October 1, 1995, (2) to achieve regulatory compliance with requirements not associated with the information collection, (3) for reasons other than to provide information or keep records for the government, or (4) as part of customary and usual business or private practices**

All Form LS-265 submissions are now made electronically via SEAPortal; there are no mailing costs associated with this collection. Since the information required by Form LS-265 is kept as a usual and customary business practice, there is no operation and maintenance cost burden to respondents.

14. Provide estimates of annualized costs to the Federal government. Also, provide a description of the method used to estimate cost, which should include quantification of hours, operational expenses (such as equipment, overhead, printing, and support staff), and any other expense that would not have been incurred without this collection of information. Agencies may also aggregate cost estimates from Items 12, 13, and 14 in a single table.

The cost to the government has been estimated to be approximately $6,681.66. This estimate was determined by taking into consideration analysis costs associated with the review of Form LS-265. Analysis and handling costs were determined by applying the current 2026 Rest of U.S. hourly rate of a GS-12, Step 5 claims examiner of $48.61. See https://www.opm.gov/policy-data-oversight/pay-leave/salaries-wages/salary-tables/26Tables/html/RUS_h.aspx. The annual review hours were determined by applying an estimate of .08 hour or 5 minutes for review and analysis of each form against the 21 forms, which are received each year. The calculations are as follows:

Form	Grade/Rate	Analysis (Hours)	# of Forms	Federal Cost
LS-265	GS-12s5/$48.61	.08	21	$81.66
Total	--	--	--	**$81.66**

(21 responses x .08 hrs. = 1.68 hours x $48.61/hr.) = $81.66

Total cost to the government for all forms is $6,681.66 ($81.66 + $66,000.00/10)* = $81.66 + $6,600 = $6,681.66

*The annual cost to maintain SEAPortal is $66,000 so this has been divided over the total

Information Collection Requests (ICRs) that are impacted.

15. Explain the reasons for any program changes or adjustments.

There are no program changes associated with this information collection. The change in burden hours and cost reflects an adjustment only, due to (1) an updated estimate of annual respondent volume (decreased from 75 to 21), based on the most recent available filing data, (2) application of the current FY2026 National Average Weekly Wage ($1,041.35) and the 2026 GS-12, Step 5 Rest of U.S. pay rate ($48.61/hour) in place of the previously used rates (FY2023 NAWW of $916.99 and a GS-13, Step 5 review rate), and (3) elimination of the mailing cost burden previously estimated at $25.87, as all submissions are now made electronically. The form itself, its procedures, and its requirements remain unchanged.

16. For collections of information whose results will be published, outline plans for tabulation and publication. Address any complex analytical techniques that will be used. Provide the time schedule for the entire project, including beginning and ending dates of the collection information, completion of report, publication dates, and other actions.

The information collected will not be published for statistical use.

17. If seeking approval to not display the expiration date for OMB approval of the information collection, explain the reasons that display would be inappropriate.

The expiration date will be displayed on the form.

18. Explain each exception to the certification statement ROCIS.

There are no exceptions to the certification.

B. <u>Collections of Information Employing Statistical Methods</u>

Statistical methods are not used in these collections of information.