

U.S. Department of Labor

Office of Workers' Compensation Programs
Division of Longshore and Harbor Workers'
Compensation
200 Constitution Avenue, NW, Room S-3229
Washington, D.C. 20210



January 28, 2026

Notice No. 208

To: Insurance Carriers and Self-Insured Employers under the Longshore and Harbor Workers' Compensation Act, and its extensions, and the District of Columbia Compensation Act

Subject: 2026 Advance Assessment for the Special Fund and Submission of Form LS-513 via the Longshore Electronic Access Forms Submission (LEAFS).

Notice: This notice provides information on the 2026 Advance Assessments, the preferred method of payment and submission of Form LS-513, Report of Payments.

Electronic submission of LS-513: You can submit the LS-513 and supporting documentation electronically via the Longshore Electronic Access Forms Submission (LEAFS) on-line web portal, the preferred method of submission, which is accessed at: https://seaportal.dol.gov/portal/?leaf&program_name=LS

Instructions for completion of LS-513 are contained in this notice.

Payment instructions: When submitting payment, follow the payment instructions located on page 2.

YOUR ASSESSMENTS

Authority: Section 44 of the Longshore and Harbor Workers' Compensation Act (LHWCA) provides for an annual assessment of each authorized insurance carrier and self-insured employer for payment into the Special Fund, to provide for payments described under Section 44(i). Separate accounts are maintained for the District of Columbia Compensation Act (DCCA) and the LHWCA and its extensions (Defense Base Act, Outer Continental Shelf Lands Act and Non-Appropriated Fund Instrumentalities Act), and separate instructions apply for reporting payments.

LHWCA Assessment: Your LHWCA Advance Assessment bill, is calculated using: 1) your company's reported compensation payments for calendar year (CY) 2024, 2) the total of all compensation payments reported for CY 2024 (the latest data available at this time), 3) CY 2025 Section 8(f) costs attributable to your company, 4) the total of all CY 2025 Section 8(f) costs, and 5) the estimated CY 2026 LHWCA Special Fund expenditures. The amount due for your CY 2026 Advance Assessment is shown at the bottom of the billing form.

DCCA Assessment: Your DCCA Advance Assessment bill is calculated using: 1) your company's reported compensation and medical payments for CY 2024, 2) the total of all compensation and medical payments reported for CY 2024 (the latest data available at this time), and 3) the estimated CY 2026 DCCA Special Fund expenditures. The amount due for your CY 2026 Advance Assessment is shown at the bottom of the billing form.

- For the DCCA assessment, please report only compensation and medical payments where the date of injury was prior to July 26, 1982.

Methods to Submit Payment

The President's Executive Order 14247 has mandated that all payments made to the federal government are received electronically. To comply with the Executive Order, the Division of Longshore and Harbor Workers' Compensation (DLHWC) offers three payment options to our stakeholders to submit payment of their assessment bill electronically – Automated Clearing House (ACH) Debit through [Pay.gov Forms Service](#), ACH Credit Gateway, and Fedwire.

Pay.gov Form Service

ACH Debit through Pay.gov - DLHWC Annual Assessment [Forms Service](#) provides our stakeholders the ability to pay their assessment bills through [Pay.gov](#). Form Service through [Pay.gov](#) permits stakeholders to enter their banking details through the application and authorize DLHWC to "pull" the funds directly from their account. Alternatively, Form Service allows payment via PayPal or Venmo. [Pay.gov](#) is free to use.

[Pay.gov](#) is a public form accessible without an account; however, you may opt to create one. Creating an account will allow you to – 1) see the payments made since the account was created; 2) store payment information so you don't need to re-enter it again; and 3) obtain a copy of the form previously submitted .

How to use Pay.gov Form Service

1. Copy the following link onto your search bar – <https://www.pay.gov/public/home>
2. Enter DLHWC in the search bar and select 'Continue' when the DLHWC Annual Assessment Form appears
3. Select 'Continue to the Form' button.
4. Complete the form in its entirety, then select 'Continue'.
5. Users will be given an option to attach a file. You are encouraged to attach a copy of your assessment bill.
6. Select your payment option (ACH Debit, PayPal, or Venmo), then Next.
 - a. If payment is through a business bank account (ACH Debit), contact your bank to ensure there are no ACH blocks on the account.
 - b. If there is an ACH block, contact [Pay.gov](#) Customer Support (800-624-1373) to request the ACH Company ID.
 - c. Provide your bank with the ACH Company ID.
7. Enter your payment details.
8. Review and submit your payment. You will receive confirmation and a receipt via email.

Credit Gateway ACH Credit:

Payee name: **United States Department of Labor**
Routing number: **051036706**
Account number: **816150003000**

ACH Credit Gateway - Alternatively, companies may also submit payment electronically through ACH Credit Gateway. To do so, provide the banking information associated with ACH Credit Gateway account to either your Finance department or your banking institution.

Fedwire:

Payee name: **United States Department of Labor**
Routing number: **021030004**
Account number: **816150003000**

Fedwire - You may continue to transmit payment by Fedwire through Federal Reserve Bank of New York. Transmitting payments using Fedwire is not free. Fedwire and ACH Credit Gateway users **MUST** email payment instructions to the Longshore Assessment Questions mailbox: [Longshore Assessment Questions@dol.gov](mailto:Longshore_Assessment_Questions@dol.gov). Include your company's name, bill number (Bill No.), and sequence number (SEQ) as shown on the bill. The bill and sequence number can be found on the top left-hand corner of the bill. The following is the bank account information for ACH Debit via Pay.gov, ACH Credit via Credit Gateway and Fedwire, respectively:

It should be noted that a fee of \$25.00 is charged by the Federal Reserve Bank of New York for using Fedwire.

Payments should not be combined regardless of whether payment is made via ACH Debit via Pay.gov, ACH Credit via Credit Gateway, or Fedwire:

- **Do not combine payments for subsidiary companies that fall under your control.**
If paying by ACH Credit or Fedwire, your payment instructions should clearly reflect the subsidiaries for which you are remitting payment and the individual amounts of the remittal.
- **Do not combine payments for the LHWCA assessment and the DCCA assessment.**

SUBMITTING YOUR LS-513

Submission of LS-513 (And Supporting Documentation): The Longshore Electronic Access Forms Submission (LEAFS) web portal is available to stakeholders to electronically submit the Form LS-513, Report of Payments, and the required supporting documentation to OWCP. This is the preferred method for submission.

https://seaportal.dol.gov/portal/?leaf&program_name=LS

Electronic submission of the LS-513 and supporting documentation replaces the submission of the documents via mail. **If the documents are submitted through LEAFS, do not mail to OWCP.**

To use LEAFS, only your company's OWCP Sequence (SEQ) number and EIN (tax ID number) are needed to access the portal. Both of these can be found on the top left-hand corner of the Advance Assessment bill. Once you log in, the process is completed in 5 quick and easy steps.

- Step 1 - Complete the form on-line
- Step 2 - Print the form, sign and scan it
- Step 3 - Upload the signed form (in pdf format)
- Step 4 - Upload the supporting documentation (in pdf, tif or Excel format)
- Step 5 - Review the uploaded documents and submit

LEAFS will walk you through each step and provide a tracking number to confirm receipt.

If no payments have been made in the prior year, and the electronic LS-513 reflects \$0 paid, Step 4 is not required to complete. Also, if you submit the LS-513 and supporting documentation and then later need to amend and resubmit the information, this can also be done via LEAFS. OWCP/Division of Longshore and Harbor Workers' Compensation (DLHWC) will use the latest documents uploaded.

Note – If you are unable to use the LEAFS portal, you may submit your LS-513 and supporting documentation to the OWCP/DLHWC in Washington, DC. The LS-513 form can be accessed through the DLHWC website at: <https://www.dol.gov/agencies/owcp/dlhwc> , under the Longshore Forms link. Please use the address provided above for the submission of the form. Do not submit the form or the supporting documentation via email.

DEADLINES

Due Dates:

Payment of the Advance Assessment bill is due by **March 2, 2026**.

The LS-513 (and supporting documentation) is due by **March 18, 2026**.

- Amendments are discouraged, but if necessary, must be submitted by March 30, 2026.
- Any amendments submitted beyond March 30, 2026, may not be considered in the final assessment bill.

Questions: For questions pertaining to this year's advance assessment or the submission of your LS-513, please submit your inquiry to the Longshore Assessment Questions email box at the following address:

Longshore_Assessment_Questions@dol.gov

You may also call the OWCP/DLHWC Branch of Financial Management, Insurance and Assessments at (202) 513-6809.

RYAN JANSEN
Acting Director, Division of Longshore
and Harbor Workers' Compensation

INSTRUCTIONS FOR COMPLETING FORM LS-513, REPORT OF PAYMENTS

GENERAL - Pursuant to Section 44 of the Longshore and Harbor Workers' Compensation Act, all authorized insurance carriers and self-insured employers under the Longshore Act and extensions, including the District of Columbia Compensation Act, are required each year to complete and file with the Office of Workers' Compensation Programs the attached Form LS-513. The form must be completed to show the number of cases and all compensation and medical payments made under the Act(s) during calendar year 2025. For DBA cases, the number of cases and all compensation and medical payments must be reported separately by the Contracting Agency. For example, the total number of cases and payments for the Department of Defense must be reported in the fields indicated on the form and cannot be combined with cases and/or payments from any other agency.

NOTE: A detailed listing must be submitted with the LS-513 supporting the figures, and it must contain the following:

(1) Claimant's Name (2) OWCP File Number (3) Social Security Number (4) Date of Injury (5) State or Country of Injury (6) Act under which payments made (7) Indemnity/Medical paid in CY 2025 (8) For DBA cases only, the Contracting Agency as entered on the Employer's First Report of Injury or Occupational Illness (LS-202)

WHAT MUST BE REPORTED ON FORM LS-513:

- 1) All categories of compensation (under Sections 6, 8, 9, and 44(c)(1)) paid during calendar year 2025 and reportable on an LS-208. This includes additional compensation under Section 14(e) and (f). Compensation is considered paid when a check is issued and not when the check is cashed.
- 2) Attorney's fees assessed against the employer/carrier under Section 28(a) & (b) are NOT considered compensation; however, attorney's fees which are a lien on compensation under 28(c) are reportable.
- 3) All penalties and interest payable to the claimant are considered compensation and therefore reportable.
- 4) Section 8(i) settlements (including annuities) are fully reportable as compensation and/or medical in the year paid.
- 5) Reimbursement to employer/carriers on cases where Section 8(f) relief is ultimately granted are NOT to be deducted from total payments.
- 6) Medical payments must be reported on all lost time claims, including hearing loss claims, closed cases, and claims paid under Section 8(f) and claims where only compensation has been settled under Section 8(i).
- 7) Medical payments should include impartial medical examinations ordered by OWCP but paid by the employer/carrier.
- 8) All payments for reimbursement from an excess/reinsurance Carrier or a national/state assigned risk pool must be reported by the primary employer/carrier.
- 9) Any payments made directly to claimants by an excess/reinsurance Carrier must be reported by the primary employer/carrier.

- 10) Any payments made under a so-called "deductible" policy provision must be reported by the insurance carrier that issued the policy.
- 11) Reports should include gross amounts paid and should not be offset to reflect receipt of any 3rd party recoveries or subrogation actions.
- 12) When an employer continues to pay full salary to an employee, the amount of compensation which is due the claimant must be reported. Payments must be reported for employees who are disabled and given sheltered employment during the period of recovery.
- 13) All payments made under state compensation statutes to concurrent longshore workers must be reported. If the state amount exceeds that due under Longshore only the lesser amount is reportable. If the state amount is less than that due under Longshore, then both must be reported. Such payments must be reported even if a formal claim has not been filed under the Longshore Act, and also must be reported if subject to a state assessment formula.

REMINDERS:

- 1) Compensation may **NOT** be reduced or credited due to actual or anticipated subsequent events, reversal on appeal, salary continuance, or credit under a State Act.
- 2) All payments made under the **DEFENSE BASE ACT** must be reported and segregated by Contracting Agency.
- 3) No credit is allowed for cases which may be recoverable in the future under the **War Hazards Compensation Act** (WHCA). Once a case is accepted under the WHCA by OWCP's Division of Federal Employees' Compensation, those claims need not be reported for the calendar year in which they are actually accepted or any year in the future. No credit will be given for amounts reimbursed from the WHCA.
- 4) Under the **DISTRICT OF COLUMBIA COMPENSATION ACT** only compensation and medical payments made during calendar year 2025 where the injury date is prior to July 26, 1982, should be reported.
- 5) If the employer/carrier **reports zero (\$0) payments** a report must be submitted showing the total payroll for covered Longshore employees during the calendar year. If there is no payroll, the report must confirm this.

ACCURACY OF SUBMISSION:

The employer/carrier is ultimately responsible for reporting payments correctly. Third party adjusters or other agents are responsible to their principals for accurate reports. When a third party supplies the data, the principal payer must sign and attest to the correctness of the LS-513.

An independent certification is no longer required. Instead, the Department of Labor will conduct periodic random audits on a sample of employers and carriers each year. In support of this all employers and carriers must maintain claims detail data which verify the figures reported on the LS-513. Prior audits have resulted in improved and more accurate reporting under the Act.