U.S. Department of Labor

Office of Workers' Compensation Programs
Division of Longshore and Harbor Workers'
Compensation Washington, D.C. 20210

July 22, 2026

Notice No. 209

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 Final Assessment for the Special Fund

Notice: This notice addresses the 2026 Final Assessment billing and instructions for forwarding payment. (**PLEASE READ PAYMENT INSTRUCTIONS CAREFULLY**)

On **January 28, 2026**, pursuant to Section 44 of the Longshore and Harbor Workers' Compensation Act, a Notice was sent to all insurance carriers and self-insured employers authorized under the Act and its extensions (including the District of Columbia Compensation Act), requesting a report of the amount of compensation and medical payments made during the calendar year 2025. Instructions for the submission of Form LS-513 (Report of Payments) were included in the Industry Notice.

All payments made during calendar year 2025 by insurance carriers and self-insured employers have now been reported. A total of **$1,043,492,536** in compensation payments has been reported under the Longshore Act and its three extensions, which are the Defense Base Act, the Outer Continental Shelf Lands Act, and the Non-appropriated Fund Instrumentalities Act. A total of **$1,052,037** has been reported under the District of Columbia Compensation Act for compensation and medical payments in cases where the date of injury arose prior to July 26, 1982.

This Office has determined that for calendar year 2026, a total of **$82,000,000** is needed for the Special Fund under the Longshore Act and extensions (excluding the D.C. Act) and a total of **$4,000,000** is needed for the Special Fund under the District of Columbia Act. Proceeds from the Special Fund assessment is used for payments under Sections 8(f), 10(h), and 18(b) plus other payments provided for under Section 44 of the Act.

On or about July 27, 2026, the Office will mail all final 2026 assessment bills reflecting amounts owed for the assessment year. The billing mailed by the Office shows the calculation on which your assessment is based. Under the Longshore Act and extensions (except the D.C. Act) the assessment is based on (1) the ratio of the amount each carrier or self-insurer paid during the prior calendar year for compensation benefits in relation to the amount all such carriers and self-insurers paid during that period, and (2), the ratio of the amount of payments made by the Special Fund attributable to each carrier or self-insurer for cases being paid under Section 8(f) of the Act during the preceding calendar year in relation to the total of such payments. The resulting sum is divided by two and multiplied by the estimated expenses of the Fund. The amount paid for the advance assessment is credited against the total assessment and the amount now due is shown in the last figure.

Under the District of Columbia Compensation Act the ratio of the amount each carrier or self-insurer paid during the prior calendar year for compensation and medical benefits in relation to the amount all such carriers and self-insurers paid during that period is multiplied by the estimated expenses of the Fund.

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.

ACH Debit through Pay.gov Forms Service:

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 (Bank account (ACH), PayPal, or Debit or Credit Card), 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**

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**

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. 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 paid 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.**

YOUR DEADLINES

Due Dates:
Payment of the Final Assessment bill is due by **August 27, 2026**.

Questions: For questions pertaining to this year's final assessment, 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) 354-9620.

RYAN JANSEN Digitally signed by RYAN JANSEN
Date: 2026.07.22 10:35:29 -04'00'

Ryan Jansen
Acting Director, Division of
Longshore and Harbor Workers' Compensation