

**United States Department of Labor
Employees' Compensation Appeals Board**

J.T., Appellant

and

**DEPARTMENT OF THE TREASURY,
INTERNAL REVENUE SERVICE,
New Orleans, LA, Employer**

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**Docket No. 26-0488
Issued: August 10, 2026**

Appearances:
Appellant, pro se
Office of Solicitor, for the Director

Case Submitted on the Record

DECISION AND ORDER

Before:

ALEC J. KOROMILAS, Chief Judge
PATRICIA H. FITZGERALD, Deputy Chief Judge
VALERIE D. EVANS-HARRELL, Alternate Judge

JURISDICTION

On April 24, 2026 appellant filed a timely appeal from a March 25, 2026 merit decision of the Office of Workers' Compensation Programs (OWCP). Pursuant to the Federal Employees' Compensation Act¹ (FECA) and 20 C.F.R. §§ 501.2(c) and 501.3, the Board has jurisdiction over the merits of this case.²

¹ 5 U.S.C. § 8101 *et seq.*

² The Board notes that, following the March 25, 2026 decision, appellant submitted additional evidence to OWCP. However, the Board's *Rules of Procedure* provides: "The Board's review of a case is limited to the evidence in the case record that was before OWCP at the time of its final decision. Evidence not before OWCP will not be considered by the Board for the first time on appeal." 20 C.F.R. § 501.2(c)(1). Thus, the Board is precluded from reviewing this additional evidence for the first time on appeal. *Id.*

ISSUE

The issue is whether OWCP properly suspended appellant's wage-loss compensation benefits, effective March 25, 2026, for failure to complete a financial disclosure statement (Form EN-1032), as requested.

FACTUAL HISTORY

On September 30, 1991 appellant, then a 36-year-old internal revenue officer, filed a traumatic injury claim (Form CA-1) alleging that on September 13, 1991 she injured her head, right ankle, and right shoulder when involved in a motor vehicle accident while in the performance of duty. She stopped work on that date. OWCP accepted the claim for right closed fracture or scapula, brainstem contusion without open wound brief coma, right bimalleolar fracture of the ankle, major depression, hiccough, dementia, and attention deficit disorder. It paid appellant wage-loss compensation on the periodic rolls effective June 16, 2002.

OWCP periodically requested that appellant submit a financial disclosure statement (Form EN-1032), which solicited information about her employment, volunteer work, dependent(s) status, receipt of other federal benefits and/or payments, and third-party settlements.

By letter dated November 24, 2025, OWCP informed appellant that federal regulations required her to execute an affidavit regarding any earnings received or employment performed during the previous 15 months, and that it had enclosed a Form EN-1032 for that purpose. It notified her that she must fully answer all questions on the enclosed Form EN-1032 and return it to OWCP within 30 days, or her benefits would be suspended, pursuant to 20 C.F.R. § 10.528. OWCP mailed the letter to appellant's last known address of record. No response was received within the time allotted.

By decision dated March 25, 2026, OWCP suspended appellant's wage-loss compensation benefits, effective that date, due to her failure to submit the Form EN-1032 as requested. It advised her that if she completed and returned an enclosed copy of the Form EN-1032, her compensation benefits would be restored retroactively to the date of suspension.

LEGAL PRECEDENT

Section 8106(b) of FECA³ authorizes the Secretary of Labor to require a partially disabled employee to report his or her earnings from employment or self-employment, by affidavit or otherwise, in the manner and at the times the Secretary specifies.

Under section 10.528 of OWCP's implementing federal regulations, an employee in receipt of compensation benefits must complete an affidavit as to any work, or activity indicating

³ 5 U.S.C. § 8106(b).

an ability to work, which the employee has performed during the prior 15 months.⁴ If an employee who is required to file such a report fails to do so within 30 days of the date of the request, his or her right to compensation for wage loss is suspended until OWCP receives the requested report. At that time, OWCP will reinstate compensation retroactive to the date of suspension, if the employee remains entitled to compensation.⁵

ANALYSIS

The Board finds that OWCP properly suspended appellant's wage-loss compensation benefits, effective March 25, 2026, for failure to complete a Form EN-1032, as requested.

On November 24, 2025, OWCP provided appellant with an EN-1032 form and notified her that federal regulations required her to answer all questions concerning her employment or earnings. It properly notified her that, if she did not completely answer all questions and return the completed form within 30 days, her benefits would be suspended. The record reflects that OWCP sent the letter to appellant's last known address of record and there is no indication that it was returned as undeliverable.⁶ Under the mailbox rule, a document mailed in the ordinary course of the sender's business practices to the addressee's last known address is presumed to be received by the addressee.⁷

Appellant was receiving wage-loss compensation and was, therefore, required to complete the EN-1032 form in a timely manner. The case record indicates that she failed to submit a completed EN-1032 form within 30 days of OWCP's request. Appellant's failure to file a completed EN-1032 form within 30 days required the suspension of her wage-loss compensation.⁸ Thus, the Board finds that OWCP properly suspended appellant's wage-loss compensation, effective March 25, 2026, pursuant to 20 C.F.R. § 10.528.

CONCLUSION

The Board finds that OWCP properly suspended appellant's wage-loss compensation benefits, effective March 25, 2026, for failure to complete a Form EN-1032, as requested.

⁴ 20 C.F.R. § 10.528; *P.S.*, Docket No. 26-0194 (issued March 25, 2026); *D.G.*, Docket No. 25-0810 (issued September 18, 2025); *C.B.*, Docket No. 24-0188 (issued May 1, 2024); *A.S.*, Docket No. 23-0437 (issued February 16, 2024). *See also H.B.*, Docket No. 19-0405 (issued June 26, 2019); *M.S.*, Docket No. 18-1107 (issued December 28, 2018); *C.C.*, Docket No. 17-0043 (issued June 15, 2018); *A.H.*, Docket No. 15-0241 (issued April 3, 2015).

⁵ *Id.*; *A.F.*, Docket No. 26-0081 (issued February 11, 2026); *C.G.*, Docket No. 24-0210 (issued August 27, 2024); *P.M.*, Docket No. 16-0382 (issued May 19, 2016). *See also id.* at § 10.525.

⁶ *See D.G.*, Docket No. 25-0810 (issued September 18, 2025); *K.O.*, Docket No. 23-1150 (issued March 12, 2024); *Kenneth E. Harris*, 54 ECAB 502 (2003).

⁷ *Supra* note 4.

⁸ *Id.*; *see H.W.*, Docket No. 23-0284 (issued March 30, 2023); *J.B.*, Docket No. 22-0162 (issued May 24, 2022); *J.M.*, Docket No. 20-1310 (issued April 21, 2021); *R.C.*, Docket No. 12-135 (issued May 11, 2012).

ORDER

IT IS HEREBY ORDERED THAT the March 25, 2026 decision of the Office of Workers' Compensation Programs is affirmed.

Issued: August 10, 2026
Washington, DC

Alec J. Koromilas, Chief Judge
Employees' Compensation Appeals Board

Patricia H. Fitzgerald, Deputy Chief Judge
Employees' Compensation Appeals Board

Valerie D. Evans-Harrell, Alternate Judge
Employees' Compensation Appeals Board