

**Forest Service Handbook
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**Forest Service Handbook 1309.19 – Casualty Assistance Handbook
Chapter 40 – Loss of Human Life**

Amendment Number: 1309.19-2024-4

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Approved by: Antoine Dixon, Deputy Chief, Business Operations

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Responsible Staff: Emergency Medical Services (EMS), Office of Safety and Occupational Health (OSOH)

Last Changes:

Superseded Document(s): 1309.19_40, Amendment 1309.19-2019-1, August 13, 2019

Digest: Following is an explanation of the changes throughout the directive by section.

Section 41.3: Establishes home unit definition.

Section 41.3a: Updates direction on the Casualty Assistance Program and the reference to FSH 6509.33, section 3q, Transportation Expenses.

Section 41.3b: Removes reference on use of form FS 5700 11.

Section 41.5: Updates direction on Death Benefits.

Section 41.5a: Removes amendment to section 41.5.

Section 41.5b – 41.5d: Renumbers to 41.5a – 41.5c and sets forth direction.

Effective August 13, 2019. Revisions as listed below to FSH 1309.19, chapter 40:

Section 40: Changes chapter title from “Death in the Line of Duty Administration” to “Loss of Human Life.” Revises chapter and replaces direction formerly set in FSH 1309.19, chapter 50, Death Not in the Line of Duty Administration with updated policy for determining type of death, dignified transportation of remains, and memorial ceremonies

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41 - Loss of Human Life

It is the intent of the Forest Service to provide immediate assistance and support to survivors, families and coworkers. This section describes the allowable funding and administrative processes when a loss of human life occurs.

41.1 - Determining Type of Death

Based on the circumstances surrounding an employee death, only the Department of Labor's Office of Workers' Compensation Program (DOLOWCP) administratively determines whether the death occurred in the line of duty or not in the line of duty. Should DOLOWCP deny a claim, Human Resources Management Workers Compensation (HRM/WC) informs the authorized family representative who may appeal the DOLOWCP decision.

Line of duty deaths normally occur as a direct and proximate result of personal injury or illness sustained in the performance of official duties or while in an official travel status, acting within the scope of their employment. A death is normally "not in the line of duty" when the circumstances do not conform to the above definition of a "line of duty death."

Some examples of deaths not in the line of duty are as follows:

1. Death from natural causes whether during work hours or non-work hours.
2. Death from accidental causes outside of work hours.
3. Death from accidental causes during work hours due to employee's willful misconduct, intention to bring about the injury or death of oneself or another, or intoxication, reference The Department of Labor, Office of Workers' Compensation Programs Publication CA-810, Injury Compensation for Federal Employees, Chapter 3.

41.2 - Autopsy

Local Governments often require autopsies when death occurs without medical professionals in attendance, or when foul play is suspected. Some countries or States require an autopsy prior to transporting the body. Appropriated funds may be used to pay for an autopsy if required for an investigation or a requirement of the jurisdiction where the fatality occurred.

If the autopsy is performed to meet a requirement for the family to claim death benefits under Department of Justice's Public Safety Officer Benefit Program (or other insurance or claim), the autopsy fee is an allowed government expense reference, Title 5, United States Code, part 8134, Funeral expenses; transportation of body (5 USC §8134).

41.3 - Dignified Transportation of Remains

The dignified transportation of remains is recognized as a very sensitive matter and the movement of the deceased's remains will be handled with the reverence, care, priority, and dignity befitting them and the circumstances. Consistent with applicable laws and regulations, remains will be recovered, identified, and returned to their families as expeditiously as possible.

The Forest Service may honor the deceased and their family by following the dignified transfer procedures by which the remains of employees are transferred from the aircraft to a waiting vehicle, and then to the funeral, mortuary, or related ceremony. The dignified transfer is not a ceremony; rather, it is a solemn movement of the transfer by a team of employees or Honor Guard members.

Authority to pay for all actual costs of transportation of the remains, reference Title 41, Code of Federal Regulations, Part 303-70.200, Under what circumstances may we authorize an escort for the remains of a deceased employee? (41 CFR § 303-70.200) include, but is not limited to, the following charges:

1. Preparation of remains:
 - a. Necessary clothing;
 - b. A casket or container suitable for shipment to place of burial; and
 - c. Expenses necessary to comply with local laws at the port of entry into the United States.
2. Transportation of remains by common carrier (that is normally used for transportation of remains), hearse, other means, or a combination thereof, from the temporary duty station or official station Outside the Continental United States (OCONUS) to the employee's residence, official station, or place of burial, including but not limited to:
 - a. Movement from place of death to a mortuary and/or cemetery;
 - b. Shipping permits;
 - c. Outside case for shipment and sealing of the case if necessary;
 - d. Removal to and from the common carrier; and
 - e. Ferry fares, bridge tolls, and similar charges.

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Costs for transportation by hearse or other means cannot exceed the cost of common carrier. Transportation costs to the place of internment cannot exceed the actual cost of transportation to the employee's residence, reference Title 41, Code of Federal Regulations, subtitle F chapter 303-part 303-70 subpart C section 303-700.200, Agency Requirements for payment of Expenses connected with the Death of Certain Employees and Family Members, (41 C.F.R subtitle F chapter 303 § 303-700.200). There must be documented cost analysis to show the threshold limitations have not been exceeded.

Expenditures associated with the transportation of remains are to be paid by the home unit or where the employee was working when the fatality occurred; a warranted Procurement Official must process the payments in accordance with The Department of Agriculture Regulation DR 5013-6. These types of purchases may not be processed by a micro-purchaser.

41.3a - Common Carrier to Transport Remains

Major common carriers work directly with Federal agencies, funeral homes, and mortuaries to assist with advance arrangements required to transport employee remains and Agency personnel. Local units may work with the Casualty Assistance Program for more information on arranging transportation of remains from the temporary duty station or official station (OCONUS) to the employee's residence, official station, or place of interment (ref: FSH 6509.33, sec. 3q, Transportation Expenses).

41.3b - Administrative Use of Government Aircraft to Transport Remains

There may be special circumstances when a government aircraft is readily available and a more efficient option to transport remains. Regulation Title 41, Code of Federal Regulations, subtitle F chapter 303-part 303-70.1 (41 CFR subtitle F chapter 303 § 303-70.1) requires a documented cost analysis to show that the cost for transportation by hearse or other means (such as, government aircraft) has not exceeded the cost of common carrier (that is normally used for transportation of remains), or a combination thereof, reference, FSH 6509.33, section 3q, Transportation Expenses.

In the event the cost estimate of the government-owned, leased, chartered, or rented aircraft does exceed the cost of a common carrier, the Chief may seek an exception from the Secretary of Agriculture to transport remains in cases involving remote locations, safety concerns, or other extenuating circumstances. Local units may work with the Casualty Assistance Program for more information on arranging transportation of remains.

41.3c - Escorts to Transport Remains

Travel expenses for escorting remains are authorized only when the death occurs while the employee was in an official travel status away from their official duty station in the United States, or while performing official duties OCONUS, or in transit to or from the United States.

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Escorts accompanying remains are limited to no more than two persons per statute Title 5, United States Code, part 5742, Transportation of remains, dependents, and effects; death occurring away from official station or abroad (5 USC § 5742), and are separate from the Honor Guard personnel. Which persons escort the remains, whether family members or official Federal employees is determined by the Unit Line Officer based on the prudent use of appropriated funds and other factors such as the family's requests, the facts of the case, Local Government requirements, or security issues.

Charge escort travel and per diem expenses to the fund and program where the employee was working when the incident occurred.

41.4 - Employee Personal Property

Ensure employee personal property is inventoried and safeguarded in a secure location until all investigations are completed. Return the property to the employee or authorized family representative as soon as possible.

Transportation costs to return a deceased employee's baggage or other personal property to their official duty station or residence are allowable. Insurance or reimbursement for loss of damage to the baggage is not authorized, reference Title 41, Code of Federal Regulations, Chapter 303, Part 303-70.300, Agency Requirements for Payment of Expenses Connected with the Death of Certain Employees and Family Members. The family may request to return property to an alternate destination, and the allowable expense cannot exceed the cost of transportation to the decedent's residence, reference Title 41, Code of Federal Regulations, Chapter 303, Part 303-70.302.

If the employee or representative identifies lost or damaged personal property, contact the Chief Financial Officer-B&F Claims, to ensure completion of the appropriate forms and documentation. Claims personnel will provide the necessary information and assistance to the claimant in working through the claims process.

41.5 - Death Benefits

Title 5, United States Code, Part 8133, Compensation in Case of Death and Title 5, United States Code, Part 8134, Funeral expenses authorizes agencies to pay up to \$10,000 in burial costs and related out-of-pocket expenses, as a death gratuity to the representative of any employee who dies from an injury sustained in the line of duty.

The Chief has authority, as granted by Public Law 104-208 Sec. 651, Omnibus Consolidated Appropriations Act, 1997 authorizes expedited payment of the death gratuity in cases presenting clear and convincing evidence that an employee has died in the line of duty. This authority is delegated to the Deputy Chief of Business Operations.

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If the Chief or Deputy Chief of Business Operations does not believe the evidence clearly and convincingly establishes entitlement to death gratuity, the Agency may request a determination from the Department of Labor Office of Workers' Compensation Program.

This payment is processed by HRM/WC. The accounting charges for the Agency-processed payment appear immediately in the Forest Service core financial accounting system. In contrast, when the DOLOWCP pays the Agency Death Gratuity then transfers the charge to the Forest Service, the transfer process requires 24 months.

The \$10,000 death gratuity is not subject to income tax withholding but may be taxable to the authorized family representative as ordinary income. Consult the Internal Revenue Service Publication 525, Taxable and Nontaxable Income, issued each calendar year and available on the following website: www.irs.gov. If applicable, authorized family representative is responsible for reporting the taxable income on his/her annual income tax return.

Charge the death gratuity costs to the fund and program in which the employee was working when the incident occurred. The job code and override must be provided to the local Budget Officer for processing.

The information required for the final death gratuity payment is provided in a letter from the Director of HRM, addressed to the Director of CFO, B&F. The information provided in the letter is described below.

The Family Liaison provides information to the Director of HRM, for inclusion in the letter, as follows:

1. Name, address, and social security number of the Employee's Representative. "Representative" is the person named in the statutory authority as the recipient of the Death Gratuity payment. The Representative's information is often (but not always) listed on the employee's designation of beneficiary in personnel records. The social security number is required to establish a vendor identification code in the Agency's core financial accounting system.
2. Banking information necessary for an electronic funds transfer (EFT). The bank's routing number and the recipient's account number is required for an EFT, the fastest way for a payment be disbursed. In one case, for example, the deceased employee received salary via direct deposit, and that salary bank account was a joint account with the Personal Representative; the EFT payment was processed to the same bank account. The Family Liaison works with the family to complete Forest Service form 6500-231 Vendor Code Information Worksheet.
3. Amount of the Death Gratuity Payment. To alleviate some of the financial concern and pressure on the survivors, a warranted Procurement Official may

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make some funeral-associated payments on behalf of the survivors. Such payments are deducted from the death gratuity benefit total of \$10,000. The Family Liaison is the conduit for relaying requests from the family to the warranted Procurement Official and ensuring there is written documentation of the request and approval.

41.5a - Federal Employees Compensation Act - Death Gratuity

The National Defense Authorization Act amended the Federal Employees Compensation Act (FECA), creating a new section 8102(a). This section establishes a new FECA benefit for eligible survivors of federal employees and Non-Appropriated Fund Instrumentality Employees who die of injuries incurred in connection with service with an Armed Force in a contingency operation.

The new section 8102(a) states that the United States will pay a death gratuity of up to \$100,000 to those survivors upon receiving official notification of the employee's death. Regulations implementing the FECA death gratuity are set forth at Title 20, Code of Federal Regulations, part 10.900-916, Claims for Compensation Under the Federal Employees' Compensation Act, as Amended. The \$100,000 death gratuity is to be offset and reduced by any other death gratuity paid for the same death.

41.5b - Public Safety Officer Benefit Program

Title 42, United States Code, Chapter 46, Subchapter XII- Public Safety Officers' Benefits Act of 1976 (PSOB), is administered by the Department of Justice provides death and education benefits to survivors of fallen Public Safety Officers (law enforcement officers, firefighters, and other first responders), and benefits to officers disabled by traumatic experiences and catastrophically injured in the line of duty. Benefits also extend to Public Safety Officers who die by suicide. The amount of the payment adjusts each year.

HRM/WC may assist in the filing of a PSOB claim; or the employee's Representative may contact:

Public Safety Officer's Benefit Division
Bureau of Justice Assistance; US Department of Justice
810 Seventh Street, NW
Washington, D.C. 20531
Toll Free: (888) 744-6513

For guidance and additional information on the program refer to their website: <https://bja.ojp.gov/program/psob>.

41.5c - Public Safety Officers Educational Assistance Program

The PSOB Program includes the Public Safety Officers' Educational Assistance (PSOEA) Program, which expands efforts started under the Federal Law Enforcement Dependents Assistance Act of 1996 (Public Law 104-238). PSOEA's purpose is to lessen the financial burden of educational expenses through an established monthly allowance for spouses and children of Federal, Police, Fire, and Emergency Public Safety Officers who have been killed or permanently disabled in the line of duty. The program is administered by the Bureau of Justice Assistance, the Department of Justice. Information on the program can be found at https://www.bja.gov/Programs/PSOB/PSOB_Education.pdf.

41.6 - Contractors and Cooperators

The Forest Service funds are not authorized for expenses related to the fatality of non-forest service employees. This includes expenses associated with preparation and transport of the body, funeral, or any related ceremony.

When the Agency responds to the casualty of a cooperator or contractor, due care and concern is shown at the scene. Following the immediate emergency response, the Chief must approve any additional activity requiring the use of appropriated funds, for example, designation of employees to serve in the role of liaison or escort for the victim, or the attendance of the Honor Guard at a ceremony or assigning official Agency representatives to attend a memorial service.

Requests to the Chief must be in writing and approved prior to the expenditure of appropriations. If attendance is approved, employees shall charge their salary and travel expenses to their respective work-related fund and program.

The authority to provide mementos to the families of non-employees is granted thru the Government Employees Incentive Awards Act Title 5, United States Code, part 4503, Agency awards. Limitations on non-monetary awards should be used as guidance on what is appropriate and could include flags, flag boxes, and related items.