

960.5 General

Burial expenses (B/E) means expenses incurred with the actual burial or other disposition of the remains of the deceased employee. They include the burial plot, casket, clothing, cremation, death certificates, embalming, flowers, hearse and car for funeral procession, minister, monument, newspaper notices, niche, opening and closing of grave, permits, perpetual care of grave, preparation of body for burial, religious services, shows, telegrams, telephone calls, transportation of the body, round trip traveling expenses of the person escorting the corpse or completing burial arrangements, urn, etc.

960.10 Proofs

960.10.1 Primary Proofs

To prove payment of burial expenses the applicant must ordinarily furnish an itemized, receipted statement from the funeral director and other persons furnishing goods or services. The receipt must identify the deceased person involved and must show:

- A. The total amount of the ordinary B/E. (This includes professional services, casket, embalming, certificates and permits. The cost of the individual items included in the ordinary B/E need not be shown); and
- B. The amount of other B/E not included in A. above. (This may include additional services and goods provided such as: burial plot, opening and closing grave, transportation of body, etc. When cash was advanced for any such items, the itemized statement should be noted to this effect.); and
- C. The total amount of all B/E; and
- D. The name of each person who paid part of the B/E when there are multiple payers of the B/E; and
- E. The amount and date of each payment; and
- F. The amount of B/E unpaid, if any.

If it is not the funeral director's practice to give itemized bills or if Form SSA-2872 is submitted, waive the requirement that the bill be itemized. In such a case, furnish a brief statement explaining why an itemized bill cannot be submitted.

Reconcile any discrepancies between the alleged amount paid by the applicant and the amount shown on the receipts. Be sure that all B/E are accounted for, especially when the employee died in one locality and was buried in another.

960.10.2 Acceptable Proofs

Acceptable proofs that B/E were paid are:

- A. The original receipted bill or certified copy; or
- B. Form G-273a, Statement of Burial Expenses (may also be used as proof of death); or
- C. Form SSA-2872, Statement of Death and Burial Expenses by Funeral Director (may also be used as proof of death).
- D. In some instances payment may have been made by promissory note. A negotiable promissory note may be accepted as evidence of payment of B/E if supported by statements by the claimant and the undertaker that it is tendered and accepted as payment. Do not suggest this method of paying B/E to a claimant, funeral director or other interested person. It may be explained upon specific inquiry.

960.10.3 Signature on Funeral Home Bill

When the bill carries the words "received payment," "paid in full," "paid," or a phrase with the same meaning, accept it if it is initialed, signed or contains a rubber stamp imprint that includes the name of the funeral director or other person furnishing burial goods or services.

960.10.4 When Receipt Is Not Required

Although securing a receipt is preferred, it is not required for flowers, telegrams, phone calls, payment for religious ceremony, traveling expenses of the person escorting the body during shipment or any other items for which a receipt often may not be given. Listing these expenses and the amounts on the signed application or in a signed statement is acceptable.