

# Pa. Supreme Court Permits Payment of Specific Loss Benefits to a Deceased Injured Workers' Estate

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**O**n May 30, 2025, the Pennsylvania Supreme Court issued a landmark decision, overturning years of precedent regarding a claimant's entitlement to workers' compensation specific loss benefits after death. This decision will have significant ramifications for how cases involving specific loss benefits are handled, with important implications for settlement strategy, claims management and litigation posture.

In *Steets v. Celebration Fireworks* (WCAB), 335 A.3d 1076 (Pa. 2025), the Supreme Court reversed the Pennsylvania Commonwealth Court's prior decision in *Steets v. Celebration Fireworks* (WCAB), 295 A.3d 312 (Pa. Cmwlth. 2023). The Commonwealth Court had held that specific loss benefits awarded to a claimant prior to her death from work-related injuries were payable to her estate.

The procedural history of this case is complex. Claimant Kristina Steets sustained work injuries from an explosion that occurred after a fuse was inserted into a fireworks display. Her employer, Celebration Fireworks, Inc., accepted liability for her injuries. Steets subsequently filed claim and review petitions seeking to expand the description of her work injuries.

The workers' compensation judge (WCJ) granted her petitions and amended the description of her work injuries to include additional impairments, as well as the loss of use of both arms. The WCJ found this to constitute a permanent impairment, and as such, upon the cessation of her receipt of temporary total disability benefits, she would be entitled to specific loss benefits.

The Workers' Compensation Appeal Board affirmed the WCJ's decision, and Celebration Fireworks appealed to the Commonwealth Court on Nov. 5, 2020. However, Steets ultimately succumbed to her work-related injuries on Nov. 28, 2020. Thereafter, the Commonwealth Court affirmed the underlying decisions.

Upon Steets' death, her estate filed claim, review, and penalty petitions seeking payment of her specific loss benefits, as well as penalties for the failure to pay those benefits. The WCJ denied and dismissed the petitions, and the estate appealed to the Board, which affirmed.

On appeal to the Commonwealth Court, the estate argued that specific loss benefits following an injured worker's death resulting from a work injury were payable. However, the Commonwealth Court, relying upon pre-

cedent established in *Estate of Harris v. WCAB (Sunoco)*, 845 A.2d 239 (Pa. Cmwlth. 2004), affirmed the board's ruling. The court noted that in *Estate of Harris*, it held that Section 306(g) of the Pennsylvania Workers' Compensation Act (the act) governs the payment of specific loss benefits and that such benefits may be paid only where the death of an employee results from a cause other than the work injury. 77 P.S. Section 541. The Commonwealth Court held that where a claimant is awarded specific loss benefits and dies without dependents, the specific loss benefit payment is made to the estate of the deceased, but only in an amount not exceeding reasonable funeral expenses. As such, Celebration Fireworks' only obligation was to pay for funeral expenses.

The estate appealed to the Pennsylvania Supreme Court, which granted allocatur to decide the following question: "Because specific loss benefits are not payable until either disability ceases or the worker dies, did the Commonwealth Court err by limiting receipt of specific loss benefits posthumously to only claimants who die because of a cause unrelated to the work injury?"

The Supreme Court noted that the Commonwealth Court followed *Estate of Harris's* interpretation of Sections 306, 307, and 410 of the act as binding precedent, and that the Supreme Court had never addressed that interpretation. Thus, the issue before the court arrived as a matter of first impression, "unrestrained by *Estate of Harris*."

Although binding upon the Commonwealth Court, *Estate of Harris's* interpretation of Sections 306, 307, and 410 was not controlling precedent on the Supreme Court. As

such, the estate asked the Supreme Court to expressly overrule *Estate of Harris*.

As this was a matter of statutory interpretation, the court began by analyzing the plain language of Sections 306, 307, and 410 of the act. Section 306(g) provides for survivor benefits when an injured worker dies from a cause unrelated to the work injury. It states, in pertinent part: "Should the employee die from some other cause than the injury, payments of compensation to which the deceased would have been entitled ... shall be paid to ... if there be no dependents eligible to receive payments under this section, then ... to the estate of the deceased but in an amount not exceeding reasonable funeral expenses."

Section 307 provides survivor benefits when an injured worker dies. This section indicates that "whether or not there be dependents ... the reasonable expense of burial, not exceeding seven thousand dollars," is payable directly to the undertaker. 77 P.S. Section 561.

Section 410 states: "In case any claimant shall die before the final adjudication of his claim, the amount of compensation due such claimant to the date of death shall be paid ... if there be no dependents, then to the estate of the decedent." 77 P.S. Section 751.

In reviewing *Estate of Harris*, the court held that the Commonwealth Court erred in reading Section 306(g) as "the exclusive means by which an estate would ever be entitled to compensation" under the act. The court held that limitation of the survival of specific loss benefits after death to situations where the claimant died of non-work-

related causes was “simply wrong under the express terms” of the act.

The court went on to state that while Section 306(g) specifically references specific loss benefits, Sections 307 and 410 use the broader term “compensation,” indicating that the legislature did not intend to exclude from either provision the survival of specific loss benefits. The court noted that Section 306(g) provides a special set of rules for payment of specific loss benefits if the worker dies from a cause other than the work injury, and that it was clear that Section 307 provides for survivor benefits regardless of the type of benefits or the cause of death.

The court further explained that Section 410 is a different type of provision that applies when compensation—whether temporary total disability or specific loss—was contested at the time of the claimant’s death. Section 410 is not contingent upon the manner of death or the type of benefits at issue. Rather, it provides that if there are no dependents, compensation is paid to the estate of the deceased worker.

Upon review and analysis of the statutory language of Sections 306, 307, and 410, the court overruled *Estate of Harris* insofar as it limited the survival of specific loss benefits exclusively to circumstances where a worker dies from causes unrelated to the work injury. It held that Section 410 applies as a remedial provision when a claim for compensation is not fully resolved at the time of the claimant’s death.

Returning to the case at hand, the court held that claimant Steets died before the final adjudication of her claim. It noted there was no finding as to the amount of specific loss benefits due to her following her death because the WCJ had erroneously determined that the estate was not entitled to compensation. As such, the WCJ awarded only reasonable funeral costs to the estate, leaving the question of the amount of specific loss benefits undecided. The court remanded the case to the WCJ to determine the amount of specific loss benefits due to the claimant at the time of her death, which would then be paid to the estate under Section 410.

This ruling by the Pennsylvania Supreme Court expands the ability of beneficiaries or a claimant’s estate to receive specific loss benefits after a claimant’s death. In this case, the claimant was entitled to specific loss benefits for the loss of use of both of her arms. Under the act, this would amount to 840 weeks of specific loss benefits—benefits that would not have been payable under prior precedent.

Employers, carriers, and third-party administrators should be prepared for an increase in the potential value of specific loss cases, particularly in situations where the work injury is fatal. ■

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