The one who washes the dead should take a bath, and the one who carries him should perform ablution

Abu Hurayrah (may Allah be pleased with him) reported that the Messenger of Allah (may Allah's peace and blessings be upon him) said: "The one who washes the dead should take a bath, and the one who carries him should perform ablution."

[Authentic hadith] [Narrated by Ibn Majah - Narrated by At-Termedhy - Narrated by Abu Daoud - Narrated by Ahmad]

The first sentence of the Hadīth indicates that it is recommended for a person who washes a dead body to take a ritual bath similar to the one performed to remove ritual impurity. This applies regardless of whether the dead person was young or adult and male or female and whether the person who washed the body touched the dead body directly with their hand or with a medium like a rag or a glove. The second sentence of the Hadīth instructs the one who carries the dead to perform ablution. Ablution, here, merely means washing the hands. Another interpretation suggests that the Prophet (may Allah's peace and blessings be upon him) meant that those who want to carry the dead should have performed ablution beforehand in order to be ready for the funeral prayer. The Hadīth cannot be interpreted at its face value because none of the scholars ever said that it is compulsory to perform ablution for those who carry a dead person.

http://www.sunnah.global/hadeeth/en/show/8400