

provisions of the interim final rule became effective on October 1, 2005. On November 14, 2005, EDA published another final rule in the **Federal Register** (70 FR 69053) delaying the effective date, from November 14, 2005 until January 31, 2006, of those provisions of the interim final rule for which the effective date was previously delayed by the final rule published on September 30, 2005.

The conference report (H.R. Conf. Rep. No. 109-272; passed by the House of Representatives and the Senate on November 9, 2005 and November 16, 2005, respectively) expresses Congressional intent as to specific changes to the August 11, 2005 interim final rule. The changes specified in the conference report include (but are not limited to) changes to those provisions of the August 11, 2005 interim final rule for which the effective date was most recently delayed by the final rule published on November 14, 2005.

EDA is publishing this final rule to revoke the November 14, 2005 final rule. Concurrent with the publication of this final rule, EDA is publishing in the **Federal Register** an interim final rule to effect those changes to the August 11, 2005 interim final rule specified in the conference report. EDA will consider and respond to all comments received during the public comment period on all aspects of this rulemaking, and will make additional revisions to the August 11, 2005 interim final rule in publishing a final rule during 2006.

Classification

Prior notice and opportunity for public comment are not required for rules concerning public property, loans, grants, benefits, and contracts (5 U.S.C. 553(a)(2)). Because prior notice and an opportunity for public comment are not required pursuant to 5 U.S.C. 553, or any other law, the analytical requirements of the Regulatory Flexibility Act (5 U.S.C. 601 *et seq.*) are inapplicable. Therefore, a regulatory flexibility analysis has not been prepared.

Executive Order No. 12866

It has been determined that this final rule is not significant for purposes of Executive Order 12866.

Congressional Review Act

This final rule is not "major" under the Congressional Review Act (5 U.S.C. 801 *et seq.*).

Executive Order No. 13132

Executive Order 13132 requires agencies to develop an accountable process to ensure "meaningful and

timely input by State and local officials in the development of regulatory policies that have federalism implications." "Policies that have federalism implications" is defined in Executive Order 13132 to include regulations that have "substantial direct effects on the States, on the relationship between the national government and the States, or on the distribution of power and responsibilities among the various levels of government." It has been determined that this final rule does not contain policies that have federalism implications.

Dated: December 12, 2005.

Benjamin Erulkar,

Chief Counsel, Economic Development Administration.

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DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 71

[Docket No. FAA-2005-21381; Airspace Docket No. 05-ASW-2]

RIN 2120-AA66

Establishment of Area Navigation Routes; Southwestern and South Central United States

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This action establishes three area navigation (RNAV) routes over Southwestern and South Central United States in support of the High Altitude Redesign (HAR) program. The FAA is taking this action to enhance safety and to improve the efficient use of the navigable airspace.

DATES: Effective Date: 0901 UTC, February 16, 2006.

FOR FURTHER INFORMATION CONTACT: Steve Rohring, Airspace and Rules, Office of System Operations Airspace and AIM, Federal Aviation Administration, 800 Independence Avenue, SW., Washington, DC 20591; telephone: (202) 267-8783.

SUPPLEMENTARY INFORMATION:

Background

On June 22, 2005, the FAA published in the **Federal Register** a notice of proposed rulemaking to establish three RNAV routes (Q-20, Q-22, and Q-24) over Southwestern and South Central United States in support of the HAR program (70 FR 36085). The FAA

believes that establishing Q-20, Q-22, and Q-24 will provide greater freedom to properly equipped users and to achieve the economic benefits of flying user-selected, non-restrictive routings.

Interested parties were invited to participate in this rulemaking effort by submitting written comments on the proposal to the FAA. No comments were received in response to the proposal. With the exception of editorial changes, this amendment is the same as that proposed in the notice.

High Altitude RNAV routes are published in paragraph 2006 of FAA Order 7400.9N dated September 1, 2005, and effective September 15, 2005, which is incorporated by reference in 14 CFR 71.1. The high altitude RNAV routes listed in this document will be published subsequently in the order.

The Rule

This action amends Title 14 Code of Federal Regulations (14 CFR) part 71 by establishing three RNAV routes (Q-20, Q-22, and Q-24) over the Southwestern and South Central United States within the airspace assigned to the Albuquerque and Fort Worth Air Route Traffic Control Centers (ARTCC). The FAA believes that this action will enhance safety and facilitate the more flexible and efficient use of the navigable airspace for en route instrument flight rules operations within the Albuquerque and the Fort Worth ARTCCs' areas of responsibility.

The FAA has determined that this regulation only involves an established body of technical regulations for which frequent and routine amendments are necessary to keep them operationally current. Therefore, this regulation: (1) Is not a "significant regulatory action" under Executive Order 12866; (2) is not a "significant rule" under Department of Transportation (DOT) Regulatory Policies and Procedures (44 FR 11034; February 26, 1979); and (3) does not warrant preparation of a regulatory evaluation as the anticipated impact is so minimal. Since this is a routine matter that will only affect air traffic procedures and air navigation, it is certified that this rule, when promulgated, will not have a significant economic impact on a substantial number of small entities under the criteria of the Regulatory Flexibility Act.

Environmental Review

The FAA has determined that this action qualifies for categorical exclusion under the National Environmental Policy Act in accordance with Paragraph 311(a) of FAA Order 1050.1E, Policies and Procedures for Considering Environmental Impacts. This airspace

action is not expected to cause any potentially significant impacts, and no extraordinary circumstances exist that warrant preparation of an environmental assessment.

List of Subjects in 14 CFR Part 71

Airspace, Incorporation by Reference, Navigation (air).

Adoption of the Amendment

■ In consideration of the foregoing, the Federal Aviation Administration amends 14 CFR part 71 as follows:

PART 71—DESIGNATION OF CLASS A, B, C, D, AND E AIRSPACE AREAS; AIR TRAFFIC SERVICE ROUTES; AND REPORTING POINTS

■ 1. The authority citation for part 71 continues to read as follows:

Authority: 49 U.S.C. 106(g), 40103, 40113, 40120; E.O. 10854, 24 FR 9565, 3 CFR, 1959–1963 Comp., p. 389.

§ 71.1 [Amended]

■ 2. The incorporation by reference in 14 CFR 71.1 of FAA Order 7400.9N, Airspace Designations and Reporting Points, dated September 1, 2005, and effective September 15, 2005, is amended as follows:

Paragraph 2006—Area Navigation Routes

* * * * *

Q–20 CNX to JCT [New]

CNX VORTAC
(lat. 34°22'01" N., long. 105°40'41" W)
HONDS FIX
(lat. 33°33'60" N., long. 104°51'12" W)
UNNOS WP
(lat. 32°57'00" N., long. 103°56'00" W)
FUSCO WP
(lat. 31°11'02" N., long. 101°19'30" W)
JCT VORTAC
(lat. 30°35'53" N., long. 099°49'03" W)
* * * * *

Q–22 GUSTI to CATLN [New]

GUSTI FIX
(lat. 29°58'15" N., long. 092°54'35" W)
OYSTY FIX
(lat. 30°28'15" N., long. 090°11'49" W)
RUBAE WP
(lat. 30°55'27" N., long. 088°22'11" W)
CATLN FIX
(lat. 31°18'26" N., long. 087°34'48" W)
* * * * *

Q–24 LCH to PAYTN [New]

LCH VORTAC
(lat. 30°08'29" N., long. 093°06'20" W)
BTR VORTAC
(lat. 30°29'06" N., long. 091°17'39" W)
IRUBE WP
(lat. 31°00'16" N., long. 088°56'19" W)
PAYTN FIX
(lat. 31°28'04" N., long. 087°53'08" W)
* * * * *

Issued in Washington, DC, on December 8, 2005.

Edith V. Parish,

Manager, Airspace and Rules.

[FR Doc. 05–24069 Filed 12–14–05; 8:45 am]

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 31 and 32

[TD 9233]

RIN 1545–BC89

Sickness or Accident Disability Payments

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations providing guidance regarding the treatment of payments made on account of sickness or accident disability under a workers' compensation law for purposes of the Federal Insurance Contributions Act (FICA).

DATES: *Effective Date:* These regulations are effective December 15, 2005.

Applicability Date: These regulations apply to payments on account of sickness or accident disability payments made on or after December 15, 2005.

FOR FURTHER INFORMATION CONTACT: David Ford (202) 622–6040 (not toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to 26 CFR parts 31 and 32 under section 3121(a)(2) of the Internal Revenue Code (Code). This section exempts from wages for Federal Insurance Contributions Act (FICA) purposes payments made on account of sickness or accident disability that are received under a "workmen's compensation law," hereinafter referred to as a workers' compensation law.

Proposed regulations (Reg–160315–03) under section 3121(a)(2) were published in the **Federal Register** (70 FR 12164) on March 11, 2005. No written comments responding to the notice of proposed rulemaking were received and a public hearing was not requested or held. Accordingly, the proposed regulations are adopted as final regulations. In addition, this document contains amendments to § 32.1 of the Temporary Employment Tax Regulations to provide guidance

that the definition of workers' compensation law in the final regulations under § 31.3121(a)(2)–1 applies for payments on account of sickness or accident disability made on or after December 15, 2005.

Explanation of Provisions

Section 3121(a)(2)(A) of the Code exempts from "wages" for FICA tax purposes payments to an employee or any of his dependents on account of sickness or accident disability only if the payments are received under a workers' compensation law.

Section 3121(a)(4) provides that wages does not include any payment on account of sickness or accident disability made by an employer to or on behalf of an employee after the expiration of 6 calendar months following the last calendar month in which the employee worked for the employer. Thus, unless made under a workers' compensation law, payments received on account of sickness or accident disability are wages subject to FICA during the first 6 months the employee is out of work.

These final regulations amend § 31.3121(a)(2)–1 to provide that payments made under a statute in the nature of a workers' compensation act will be treated as having been made under a workers' compensation law and, therefore excluded from wages for FICA purposes. For income tax purposes, section 104(a)(1) excludes from gross income certain amounts received under "workmen's compensation acts." Section 1.104–1(b) of the Income Tax Regulations, provides that amounts received under section 104(a)(1) include amounts received by an employee under a statute in the nature of a workers' compensation act. Thus, the final regulations align the interpretation of what constitutes payments received under a workers' compensation law for FICA purposes with § 1.104–1(b) of the Income tax regulations.

The preamble to the proposed regulations specified that § 32.1 of the Temporary Employment Tax Regulations would be amended, if needed. It is necessary to remove the reference to § 31.3121(a)(2)–1(a)(2) in the first phrase of § 32.1(a) and insert a reference to § 31.3121(a)(2)–1(d)(3) in § 32.1(a)(1) to specify that the definition of workers' compensation law applicable to payments on account of sickness or accident disability made on or after December 15, 2005, is now in final regulation § 31.3121(a)(2)–1(d)(3). No other amendments are made to § 32.1.

The preamble to the proposed regulations also specified that guidance