commenters, many of whom submitted identical or nearly identical comments, summarily suggested that the Department reconsider or delay the implementation of the ''new rule'' or the ''new wage methodology.'' We interpret these comments to refer to the Department's IFR issued on April 24, 2013. As noted above, the Departments are considering comments submitted in response to the IFR and will determine, in that separate rulemaking proceeding, whether further changes are necessary in light of those comments. However, comments on the IFR are beyond the scope of this rulemaking, which only addresses the effective date of the 2011 Wage Rule. As a result, we have not considered comments about the IFR in this final rule.

One commenter challenged generally the merits of the 2011 Wage Rule and the IFR. As noted above, the relative merits of the IFR were not raised in this proposed rule, which was limited to the proposed indefinite delay of the effective date of the 2011 Wage Rule. Comments about the IFR are therefore beyond the scope of this rulemaking, as are the relative merits of the 2011 Wage Rule. The same commenter also challenged our authority to issue rules for the H–2B program, asserting, in part, that the issuance of the proposed extension of the 2011 Wage Rule violates ''the congressional defunding legislation,'' which, in its view, requires the rescission of the 2011 Wage Rule and precludes its indefinite delay. This commenter also asserted that the APA does not allow an agency to place a regulation ''on a shelf forever'' and that the Department has acted improperly by determining that it intends to issue—without public comment—the 2011 Wage Rule upon expiration of ''the defunding legislation.''

As explained in the proposed rule, we have complied with the restrictions imposed on our use of appropriated funds to implement, administer, or enforce the 2011 Wage Rule. Contrary to the commenter's view, the appropriations legislation, by its terms, is only applicable for a specified period of time and does not supplant the substantive provisions of the 2011 Wage Rule. Moreover, the proposal to indefinitely delay the effective date of the rule is consistent with the conditions imposed by Congress. As noted in the proposed rule, we have promulgated a series of notices delaying the effective date of the 2011 Wage Rule. By doing so, we have clarified the status of the rule for the public, thereby eliminating any uncertainty or confusion as to its status.

To the extent that the commenter is challenging our authority to issue *any* regulations in the H–2B program, we disagree for the reasons stated in the 2011 Wage Rule (76 FR at 3452–3453) and the IFR (78 FR at 24049–24051). As to the commenter's additional assertions, we have complied fully with the Administrative Procedure Act (APA) in proposing and adopting as a final rule the indefinite delay of the 2011 Wage rule. Our future actions likewise will be guided by the APA and other statutory requirements. The 2011 Wage Rule has already been the subject of extensive public comment to which we responded in detail in the preamble to the 2011 Wage Rule. The commenter provides no authority, and we are aware of none, that would require us to reopen the rule for comment simply because the effective date of the rule has been changed.

In sum, after considering all the comments, the Department has decided to indefinitely delay the 2011 Wage Rule for the reasons stated in the proposal. As noted in the proposed rule, if the 2011 Wage Rule were to become effective, it would supplant the revisions made to 20 CFR 655.10(b) in the IFR, which were necessary in light of the court's order in *CATA* v. *Solis.* In that event, we would likely continue to be unable to implement the 2011 Wage Rule, based on the continuation of the Congressional prohibition on its implementation. However, if Congress lifts the prohibition against implementation of the 2011 Wage Rule, the Department would need time to assess the current regulatory framework, to consider any changed circumstances, novel concerns or new information received, and to minimize disruptions. This rule preserves our ability to do so.

Until such time as Congress no longer prohibits the Department from implementing the 2011 Wage Rule, the effective date of the 2011 Wage Rule is delayed indefinitely. If Congress no longer prohibits implementation of the 2011 Wage Rule, the Department will publish a document in the **Federal Register** within 45 days of that event apprising the public of the status of 20 CFR 655.10 and the effective date of the 2011 Wage Rule. This rule does not affect the Interim Final Rule, 78 FR 24047, published on April 24, 2013, establishing the current prevailing wage methodology for the H–2B program; that rule remains in effect.

Signed: at Washington, DC this 26th of August, 2013.

Eric Seleznow,

Acting Assistant Secretary for Employment and Training.

[FR Doc. 2013–21132 Filed 8–29–13; 8:45 am]

BILLING CODE 4510–FP–P

DEPARTMENT OF LABOR

Office of Workers' Compensation Programs

20 CFR Parts 718 and 725

RIN 1240–AA07

Black Lung Benefits Act: Standards for Chest Radiographs

AGENCY: Office of Workers' Compensation Programs, Labor.

ACTION: Direct final rule; withdrawal.

SUMMARY: The Office of Workers' Compensation Programs (OWCP) published a direct final rule in the **Federal Register** on June 13, 2013, updating existing film-radiograph standards and providing parallel standards for submission of digital radiographs in connection with claims filed under the Black Lung Benefits Act. The comment period closed on August 12, 2013. OWCP is withdrawing the direct final rule because the agency received significant adverse comment.

DATES: Effective August 30, 2013, the direct final rule published on June 13, 2013, (78 FR 35549) is withdrawn.

FOR FURTHER INFORMATION CONTACT: Steven Breeskin, Director, Division of Coal Mine Workers' Compensation, Office of Workers' Compensation Programs, U.S. Department of Labor, 200 Constitution Avenue NW., Suite N–3464, Washington, DC 20210. Telephone: (202) 693–0824 (this is not a toll-free number). TTY/TDD callers may dial toll-free 1–800–877–8339 for further information.

SUPPLEMENTARY INFORMATION: On June 13, 2013, OWCP published the direct final rule, *Black Lung Benefits Act: Standards for Chest Radiographs* (78 FR 35549), to update existing film-radiograph standards and provide parallel standards for digital radiographs submitted in Black Lung Benefits Act claims. OWCP stated that the rule would go into effect unless the agency received significant adverse comment; in that event, OWCP stated that it would withdraw the direct final rule and proceed on the companion proposed rule also published in the **Federal Register** on June 13, 2013 (78 FR 35575). Because OWCP has received

significant adverse comment, it is withdrawing the direct final rule with this notice. OWCP will address all comments in its final action on the proposed rule. As stated in both the direct final rule and companion proposed rule, OWCP will not institute a second comment period.

Dated: August 20, 2013.

Gary A. Steinberg,

Acting Director, Office of Workers' Compensation Programs.

[FR Doc. 2013–21029 Filed 8–29–13; 8:45 am]

BILLING CODE 4510–CR–P

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9632]

RIN 1545–BL36

Shared Responsibility Payment for Not Maintaining Minimum Essential Coverage

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations on the requirement to maintain minimum essential coverage enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the TRICARE Affirmation Act and Public Law 111–173. These final regulations provide guidance to individual taxpayers on the liability under section 5000A of the Internal Revenue Code for the shared responsibility payment for not maintaining minimum essential coverage and largely finalize the rules in the notice of proposed rulemaking published in the **Federal Register** on February 1, 2013.

DATES: *Effective date:* These regulations are effective on August 30, 2013.

Applicability date: For date of applicability, see § 1.5000A–5(c).

FOR FURTHER INFORMATION CONTACT: Sue-Jean Kim or John B. Lovelace at (202) 622–4960 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Paperwork Reduction Act

The collection of information contained in these regulations has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork and Reduction Act of 1995 (44 U.S.C. 3507(d)) under control number 1545–0074. The collection of information in these final regulations is in § 1.5000A–3 and § 1.5000A–4. The information is necessary to determine whether the shared responsibility payment provision applies to a taxpayer, and, if it applies, the amount of the penalty. The likely respondents are individuals required to file Federal income tax returns under section 6012(a)(1).

Estimated total annual reporting burden: 7,500,000 hours.

Estimated annual burden hours per respondent varies from .1 to .5 hours, depending on individual circumstances, with an estimated average of .21 hours.

Estimated number of respondents: 36,000,000.

Estimated frequency of responses: Annually.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid control number assigned by the Office of Management and Budget.

Book or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by section 6103.

Background

This document amends the Income Tax Regulations (26 CFR part 1) by adding final regulations under section 5000A on the individual shared responsibility provision. Section 5000A was enacted by the Patient Protection and Affordable Care Act, Public Law 111–148 (124 Stat. 119 (2010)), and the Health Care and Education Reconciliation Act of 2010, Public Law 111–152 (124 Stat. 1029 (2010)) (collectively, the Affordable Care Act). On February 1, 2013, a notice of proposed rulemaking (REG–148500–12) was published in the **Federal Register** (78 FR 7314).

Written comments responding to the notice of proposed rulemaking of February 1, 2013, were received. The comments are available for public inspection at *www.regulations.gov* or on request. A public hearing was held on May 29, 2013. After considering all the comments, the proposed regulations are adopted as revised by this Treasury decision. The comments and revisions are discussed in the preamble.

In related rulemaking, on July 1, 2013, the Department of Health and Human Services (HHS) promulgated final regulations implementing certain functions of the Affordable Insurance Exchanges (Exchanges) to determine eligibility for and grant certain exemptions from the shared responsibility payment under section 5000A, and implementing the responsibilities of the Secretary of HHS, in coordination with the Secretary of the Treasury, to designate other health benefits coverage as minimum essential coverage under section 5000A(f)(1)(E). Patient Protection and Affordable Care Act: Exchange Functions: Eligibility for Exemptions; Miscellaneous Minimum Essential Coverage Provisions, 78 FR 39494 (codified at 45 CFR parts 155 and 156) (the HHS MEC regulations). The HHS MEC regulations provide, among other things, eligibility standards for the hardship exemption, setting forth both general and specific descriptions of the circumstances in which an Exchange will grant a hardship exemption certification as well as those in which a hardship exemption may be claimed on a Federal income tax return. The HHS MEC regulations also designate certain coverage as minimum essential coverage and outline substantive and procedural requirements for other types of coverage to be recognized as minimum essential coverage.

Summary of Comments and Explanation of Revisions

I. Maintenance of Minimum Essential Coverage

A. Coverage for a Month

The proposed regulations provide that, for any calendar month, an individual has minimum essential coverage if the individual is enrolled in and entitled to receive benefits under a program or plan that is minimum essential coverage for at least one day during the month.

A commentator recommended that an individual be covered for a month if the individual is enrolled in and entitled to receive benefits under a plan or program identified as minimum essential coverage for a majority of the days in the month. The commentator asserted that allowing one day of enrollment in a month to satisfy the coverage requirement would permit individuals to obtain minimum essential coverage for only one day and then forgo it for the rest of the month without any adverse consequence under section 5000A.

The Treasury Department and the IRS considered a rule requiring coverage for a majority of days in a month but chose the one-day rule because it provides administrative convenience for both taxpayers and the IRS. Without the one-day rule, taxpayers and the IRS would need to determine the number of days each person in a shared responsibility