

possessions of the United States (including Puerto Rico, the Virgin Islands, American Samoa, the Northern Mariana Islands, the Trust Territory of the Pacific Islands, and Guam).

Chad F. Wolf

Acting Secretary, U.S. Department of Homeland Security.

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DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

21 CFR Part 101

[Docket No. FDA-2012-N-1210]

Food Labeling: Revision of the Nutrition and Supplement Facts Labels; Small Entity Compliance Guide; Availability

AGENCY: Food and Drug Administration, HHS.

ACTION: Notification of availability.

SUMMARY: The Food and Drug Administration (FDA or we) is announcing the availability of a guidance for industry entitled “Food Labeling: Revision of the Nutrition and Supplement Facts Labeling—Small Entity Compliance Guide.” The small entity compliance guide (SECG) is intended to help small entities comply with a final rule we issued in the **Federal Register** of May 27, 2016, entitled “Food Labeling: Revision of the Nutrition and Supplement Facts Labeling.”

DATES: The announcement of the guidance is published in the **Federal Register** on February 4, 2020.

ADDRESSES: You may submit either electronic or written comments on FDA guidances at any time as follows:

Electronic Submissions

Submit electronic comments in the following way:

- *Federal eRulemaking Portal:* <https://www.regulations.gov>. Follow the instructions for submitting comments. Comments submitted electronically, including attachments, to <https://www.regulations.gov> will be posted to the docket unchanged. Because your comment will be made public, you are solely responsible for ensuring that your comment does not include any confidential information that you or a third party may not wish to be posted, such as medical information, your or anyone else's Social Security number, or confidential business information, such

as a manufacturing process. Please note that if you include your name, contact information, or other information that identifies you in the body of your comments, that information will be posted on <https://www.regulations.gov>.

- If you want to submit a comment with confidential information that you do not wish to be made available to the public, submit the comment as a written/paper submission and in the manner detailed (see “Written/Paper Submissions” and “Instructions”).

Written/Paper Submissions

Submit written/paper submissions as follows:

- *Mail/Hand Delivery/Courier (for written/paper submissions):* Dockets Management Staff (HFA-305), Food and Drug Administration, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.
- For written/paper comments submitted to the Dockets Management Staff, FDA will post your comment, as well as any attachments, except for information submitted, marked and identified, as confidential, if submitted as detailed in “Instructions.”

Instructions: All submissions received must include the Docket No. FDA-2012-N-1210 for “Food Labeling: Revision of the Nutrition and Supplement Facts Labeling—Small Entity Compliance Guide.” Received comments will be placed in the docket and, except for those submitted as “Confidential Submissions,” publicly viewable at <https://www.regulations.gov> or at the Dockets Management Staff between 9 a.m. and 4 p.m., Monday through Friday.

• **Confidential Submissions**—To submit a comment with confidential information that you do not wish to be made publicly available, submit your comments only as a written/paper submission. You should submit two copies total. One copy will include the information you claim to be confidential with a heading or cover note that states “THIS DOCUMENT CONTAINS CONFIDENTIAL INFORMATION.” We will review this copy, including the claimed confidential information, in our consideration of comments. The second copy, which will have the claimed confidential information redacted/blacked out, will be available for public viewing and posted on <https://www.regulations.gov>. Submit both copies to the Dockets Management Staff. If you do not wish your name and contact information to be made publicly available, you can provide this information on the cover sheet and not in the body of your comments and you must identify this information as “confidential.” Any information marked

as “confidential” will not be disclosed except in accordance with 21 CFR 10.20 and other applicable disclosure law. For more information about FDA’s posting of comments to public dockets, see 80 FR 56469, September 18, 2015, or access the information at: <https://www.govinfo.gov/content/pkg/FR-2015-09-18/pdf/2015-23389.pdf>.

Docket: For access to the docket to read background documents or the electronic and written/paper comments received, go to <https://www.regulations.gov> and insert the docket number, found in brackets in the heading of this document, into the “Search” box and follow the prompts and/or go to the Dockets Management Staff, 5630 Fishers Lane, Rm. 1061, Rockville, MD 20852.

Submit written requests for single copies of the SEC to the Office of Nutrition and Food Labeling, Center for Food Safety and Applied Nutrition (HFS-800), Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740. Send two self-addressed adhesive labels to assist that office in processing your request. See the **SUPPLEMENTARY INFORMATION** section for electronic access to the SEC.

FOR FURTHER INFORMATION CONTACT:

Blakeley Fitzpatrick, Center for Food Safety and Applied Nutrition, Food and Drug Administration, 5001 Campus Dr., College Park, MD 20740, 240-402-1450.

SUPPLEMENTARY INFORMATION:

I. Background

In the **Federal Register** of May 27, 2016 (81 FR 33742), we issued a final rule amending our labeling regulations for conventional foods and dietary supplements to provide updated nutrition information on the label to assist consumers in maintaining healthy dietary practices. The final rule updates the list of nutrients that are required or permitted to be declared; provides updated Daily Reference Values and Reference Daily Intake values that are based on updated dietary recommendations from consensus reports; amends requirements for foods represented or purported to be specifically for children under the age of 4 years and pregnant and lactating women and establishes nutrient reference values specifically for these population subgroups; and revises the format and appearance of the Nutrition Facts label. The final rule, which is codified at 21 CFR 101.9, 101.30, and 101.36, became effective July 26, 2016, and set a compliance date of July 26, 2018, for manufacturers with \$10 million or more in annual food sales, and July 26, 2019, for manufacturers

with less than \$10 million in annual food sales. In the **Federal Register** of May 4, 2018 (83 FR 19619), we published a final rule to extend the compliance dates to January 1, 2020, for manufacturers with \$10 million or more in annual food sales, and January 1, 2021, for manufacturers with less than \$10 million in annual food sales.

We examined the economic implications of the final rule as required by the Regulatory Flexibility Act (5 U.S.C. 601–612) and determined that the final rules on nutrition labeling, taken as a whole, will have a significant economic impact on a substantial number of small entities. In compliance with section 212 of the Small Business Regulatory Enforcement Fairness Act (Pub. L. 104–121, as amended by Pub. L. 110–28), we are making available the SEC to explain the actions that a small entity must take to comply with the rule.

We are issuing the SEC consistent with our good guidance practices regulation (21 CFR 10.115(c)(2)). The SEC represents the current thinking of FDA on this topic. It does not establish any rights for any person and is not binding on FDA or the public. You can use an alternative approach if it satisfies the requirements of the applicable statutes and regulations.

II. Paperwork Reduction Act of 1995

The guidance refers to previously approved collections of information found in FDA regulations. The collections of information in §§ 101.9, 101.30, and 101.36 have been approved under OMB control number 0910–0813.

III. Electronic Access

Persons with access to the internet may obtain the SEC at either <http://www.fda.gov/FoodGuidances> or <https://www.regulations.gov>. Use the FDA website listed in the previous sentence to find the most current version of the guidance.

Dated: January 21, 2020.

Lowell J. Schiller,

Principal Associate Commissioner for Policy.
[FR Doc. 2020–01165 Filed 2–3–20; 8:45 am]

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PENSION BENEFIT GUARANTY CORPORATION

29 CFR Parts 4001, 4006, 4010, 4041, 4043, and 4233

RIN 1212–AB34

Miscellaneous Corrections, Clarifications, and Improvements

AGENCY: Pension Benefit Guaranty Corporation.

ACTION: Final rule.

SUMMARY: The Pension Benefit Guaranty Corporation (PBGC) is making miscellaneous technical corrections, clarifications, and improvements to its regulations on Reportable Events and Certain Other Notification Requirements, Annual Financial and Actuarial Information Reporting, Termination of Single-Employer Plans, and Premium Rates. These changes are a result of PBGC's ongoing retrospective review of the effectiveness and clarity of its rules as well as input from stakeholders.

DATES:

Effective date: This rule is effective on March 5, 2020.

Applicability dates: Certain amendments made by this rule are applicable as described below.

- The changes in 29 CFR 4006.5(f)(3), which deal with premium proration for short plan years where the plan's assets are distributed in a termination, are applicable to plan years beginning in or after 2020.
- The changes in 29 CFR 4010.7(a)(2), § 4010.9(b)(2), and § 4010.11(a)(1)(i), (which deal with identifying legal relationships of controlled group members, consolidated financial statements, and calculating the funding target for purposes of the 4010 funding shortfall waiver, respectively) are applicable to 4010 filings due or amended on or after April 15, 2020. The changes in § 4010.8(d)(2) for valuing benefit liabilities in cash balance plan account conversions are applicable to plan years beginning on or after January 1, 2020.

- The changes in 29 CFR 4041.29 are applicable to plan terminations for which, as of March 5, 2020, the statutory deadline for certifying that plan assets have been distributed as required, has not passed.
- The changes in 29 CFR 4043.23, § 4043.27(d)(3), § 4043.29, § 4043.30, 4043.31(c)(6), § 4043.32(c)(4), and § 4043.35(b)(3) (which deal with active participant reductions, changes in contributing sponsor or controlled group, liquidation, insolvency or similar

settlement, and the public company waiver) are applicable to post-event reports for those reportable events occurring on or after March 5, 2020.

FOR FURTHER INFORMATION CONTACT: Stephanie Cibinic (*cibinic.stephanie@pbgc.gov*), Deputy Assistant General Counsel for Regulatory Affairs, Office of the General Counsel, Pension Benefit Guaranty Corporation, 1200 K Street NW, Washington, DC 20005–4026; 202–229–6352. TTY users may call the Federal relay service toll-free at 800–877–8339 and ask to be connected to 202–229–6352.

SUPPLEMENTARY INFORMATION:

Executive Summary

Purpose and Authority

The purpose of this regulatory action is to make miscellaneous technical corrections, clarifications, and improvements to several Pension Benefit Guaranty Corporation (PBGC) regulations. These changes are based on PBGC's ongoing retrospective review of the effectiveness and clarity of its rules, which includes input from stakeholders on PBGC's programs.

Legal authority for this action comes from section 4002(b)(3) of the Employee Retirement Income Security Act of 1974 (ERISA), which authorizes PBGC to issue regulations to carry out the purposes of title IV of ERISA. It also comes from section 4006 of ERISA, which gives PBGC the authority to prescribe schedules of premium rates and bases for the application of those rates; section 4010 of ERISA, which gives PBGC authority to prescribe information to be provided and the timing of reports; section 4041 of ERISA (Termination of Single-Employer Plans); and section 4043 of ERISA, which gives PBGC authority to define reportable events and waive reporting.

Major Provisions

The major provisions of this rulemaking amend PBGC's regulations on:

- Reportable Events and Certain Other Notification Requirements, by eliminating possible duplicative reporting of active participant reductions, clarifying when a liquidation event occurs and providing additional examples for active participant reduction, liquidation, and change in controlled group events.
- Annual Financial and Actuarial Information Reporting, by eliminating a requirement to submit individual financial information for each controlled group member, clarifying reporting waivers, and providing