

The Proposed Amendment

In consideration of the foregoing, the Federal Aviation Administration proposes to amend 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(f), 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 JO 7400.11K, Airspace Designations and Reporting Points, dated August 4, 2025, and effective September 15, 2025, is amended as follows:

Paragraph 6005 Class E Airspace Areas Extending Upward From 700 Feet or More Above the Surface of the Earth.

* * * * *

ASO NC E5 Elizabeth City, NC [Amended]

Elizabeth City CGAS/Regional Airport, NC

(Lat. 36°15'38" N, long. 76°10'28" W)

Elizabeth City VOR/DME

(Lat. 36°15'27" N, long. 76°10'32" W)

Sentara Albemarle Medical Center Heliport, NC

(Lat. 36°18'01" N, long. 76°16'15" W)

That airspace extending upward from 700 feet above the surface within a 7-mile radius of Elizabeth City CGAS/Regional Airport, and within 8 miles east and 4 miles west of Elizabeth City VOR/DME 189° radial, extending from the VOR/DME to 9.5 miles south of the VOR/DME, and within a 6-mile radius of Sentara Albemarle Medical Center Heliport.

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Issued in College Park, Georgia, on February 23, 2026.

Patrick Young,

Manager, Airspace & Procedures Team North, Eastern Service Center, Air Traffic Organization.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 54

[REG–107111–25]

RIN 1545–BQ55

DEPARTMENT OF LABOR

Employee Benefits Security Administration

29 CFR Part 2590

RIN 1210–AC30

DEPARTMENT OF HEALTH AND HUMAN SERVICES

45 CFR Part 147

[CMS–9882–P]

RIN 0938–AV64

Private Health Insurance; Transparency in Coverage; Extension of Comment Period

AGENCY: Internal Revenue Service, Department of the Treasury; Employee Benefits Security Administration, Department of Labor; Centers for Medicare & Medicaid Services, Department of Health and Human Services.

ACTION: Proposed rule; Extension of comment period.

SUMMARY: This document extends the comment period for the proposed rule that appeared in the **Federal Register** on December 23, 2025, titled “Transparency in Coverage”. The comment period for the proposed rule, which would end on February 23, 2026, is extended until March 2, 2026.

DATES: The comment period for the December 23, 2025 proposed rule (90 FR 60432) is extended to March 2, 2026.

ADDRESSES: You may submit comments as outlined in the December 23, 2025 proposed rule (90 FR 60432). Please choose only one of the methods listed.

FOR FURTHER INFORMATION CONTACT: Kendra May, Centers for Medicare and Medicaid Services, (301) 448–3996. Elizabeth Schumacher or Sharon Aguirre, Employee Benefits Security Administration, (202) 693–8335. Alexander Krupnick, Internal Revenue Service, Department of the Treasury, (202) 317–5500.

SUPPLEMENTARY INFORMATION:

Inspection of Public Comments: All comments received before the close of the comment period are available for viewing by the public, including any

personally identifiable or confidential business information that is included in a comment. We post all comments received before the close of the comment period on the following website as soon as possible after they have been received: <http://www.regulations.gov>. Follow the search instructions on that website to view public comments. The Departments will not post on *Regulations.gov* public comments that make threats to individuals or institutions or suggest that the commenter will take actions to harm an individual. The Departments continue to encourage individuals not to submit duplicative comments. We will post acceptable comments from multiple unique commenters even if the content is identical or nearly identical to other comments.

In the December 23, 2025 **Federal Register** (90 FR 60432), we published a proposed rule titled “Transparency in Coverage” (hereinafter referred to as the TiC proposed rule). The rule proposed requirements that would amend the regulations under the Public Health Service Act, the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code regarding price transparency disclosure requirements for non-grandfathered group health plans and health insurance issuers offering non-grandfathered group and individual health insurance coverage. Specifically, the rule proposed improvements in the standardization, accuracy, and accessibility of public pricing disclosures in line with the goals of the Executive Order 14221. With respect to the in-network rate and out-of-network allowed amount machine-readable files, the rule proposed achieving these goals by adding new contextual files and additional data elements like product type, network name, and enrollment counts; changing the reporting level for aggregation of data; removing in-network rates for unlikely provider-to-service mappings; increasing the reporting period and lowering the claims threshold for out-of-network historical data; and reducing the reporting cadence. The rule also proposed improvement in the findability of all of the publicly disclosed machine-readable files required under the Transparency in Coverage rules, including the prescription drug file, by requiring a text file and footer with website URLs and contact information for the files. The rule also included proposals that would require pricing information that is made available through an online consumer tool and paper (upon request),

to also be made available by phone, and establish that the satisfaction of such requirement also satisfies the requirements of section 114 of the No Surprises Act (including for grandfathered group health plans and health insurance issuers offering grandfathered group and individual health insurance coverage that are not otherwise subject to the proposed rule).

In the TiC proposed rule, we solicited public comments on proposed changes and requested comments by February 23, 2026. Since publication of the proposed rules, the Departments have received questions related to the comment deadline and how to submit the comments to the Departments. To address the confusion from inconsistent communication about the comment deadline and to provide an opportunity for meaningful input by commenters the Departments are extending the comment period by an additional 7 days.

Kenneth J. Kies,

Acting Chief Counsel, Internal Revenue Service.

Daniel Aronowitz,

Assistant Secretary, Employee Benefits Security Administration.

Robert F. Kennedy, Jr.,

Secretary, Department of Health and Human Services.

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DEPARTMENT OF LABOR

Employee Benefits Security Administration

29 CFR Parts 2520 and 2560

RIN 1210-AC27

Requirement To Provide Paper Statements in Certain Cases—Amendments to Electronic Disclosure Safe Harbors

AGENCY: Employee Benefits Security Administration, Department of Labor.

ACTION: Proposed rule.

SUMMARY: The Department of Labor (Department) is proposing narrow amendments to two separate electronic disclosure safe harbors for purposes of implementing section 338 of the SECURE 2.0 Act of 2022 (SECURE 2.0). Taken together, the two existing safe harbors permit the broad use of electronic disclosure under prescribed conditions for the furnishing of required disclosures under Title I of the Employee Retirement Income Security Act of 1974 (ERISA). Section 338 of

SECURE 2.0 amended section 105(a)(2) of ERISA to require retirement plans to provide paper benefit statements in certain cases. Section 338 also instructed the Department to update its electronic disclosure safe harbors in connection with the statutory changes. The proposed amendments would implement these Congressional mandates.

DATES: Comments on the proposal must be submitted on or before April 27, 2026.

ADDRESSES: You may submit written comments, identified by RIN 1210-AC27 to either of the following addresses:

- *Federal eRulemaking Portal:* <https://www.regulations.gov>. Follow the instructions for submitting comments.

- *Mail:* Office of Regulations and Interpretations, Employee Benefits Security Administration, Room N-5655, U.S. Department of Labor, 200 Constitution Avenue NW, Washington, DC 20210, Attention: Requirement to Provide Paper Statements in Certain Cases—Amendments to Electronic Disclosure Safe Harbors, RIN 1210-AC27.

Instructions: All submissions received must include the agency name and Regulatory Identifier Number (RIN) for this rulemaking. Persons submitting comments electronically are encouraged not to submit paper copies. Comments will be available to the public, without charge, online at <https://www.regulations.gov> and <https://www.dol.gov/agencies/ebsa> and at the Public Disclosure Room, Employee Benefits Security Administration, Suite N-1513, 200 Constitution Avenue NW, Washington, DC 20210. We encourage commenters to include supporting facts, research, and evidence in their comments. When doing so, commenters are encouraged to provide citations to the published materials referenced, including active hyperlinks. Likewise, commenters who reference materials which have not been published are encouraged to upload relevant data collection instruments, data sets, and detailed findings as a part of their comment. Providing such citations and documentation will assist us in analyzing the comments.

Warning: Do not include any personally identifiable or confidential business information that you do not want publicly disclosed. Comments are public records posted on the internet as received and can be retrieved by most internet search engines.

FOR FURTHER INFORMATION CONTACT: Saliha Z. Moore or Rebecca Davis, Office of Regulations and

Interpretations, Employee Benefits Security Administration, (202) 693-8500. This is not a toll-free number.

SUPPLEMENTARY INFORMATION:

I. Background

A. ERISA Disclosures

Title I of ERISA requires that pension and welfare plans furnish numerous written notices and disclosures to participants and beneficiaries. Plans must furnish some disclosures by operation of law, including disclosures required annually or upon a specific triggering event. Plans must furnish other disclosures upon request. ERISA's general standard for delivery is that plan administrators must use "measures reasonably calculated to ensure actual receipt of the material by plan participants [and] beneficiaries."¹ Historically, delivery of disclosures was in person or in paper through the mail to the person's home address.

B. Periodic Pension Benefits Statements

One of ERISA's disclosures required by the operation of law is the periodic pension benefit statement. Section 105(a)(1) of ERISA requires administrators of pension benefit plans that are not one-participant retirement plans to provide periodic "pension benefit statements" (as described in section 105(a)(2) of ERISA) to participants and certain beneficiaries. Defined contribution plans that permit participants and beneficiaries to direct their own investments (participant-directed) must furnish pension benefit statements at least once each quarter. Defined contribution plans that do not permit participants and beneficiaries to direct their own investments (non-participant directed) must furnish pension benefit statements at least once each year. In the case of defined benefit plans, pension benefit statements generally must be provided to participants who have a nonforfeitable accrued benefit and who are employed by the plan sponsor at least once every three years. Section 105(a)(2) of ERISA requires a pension benefit statement to indicate the participant's or beneficiary's total benefits accrued, among other information.

C. The 2002 Electronic Disclosure Safe Harbor Regulation

The Department has codified two safe harbor regulations that permit plan administrators to furnish required documents through electronic media.²

¹ 29 CFR 2520.104b-1(b)(1).

² The Department of the Treasury and the Internal Revenue Service have also issued rules permitting