§ 550.1007 Accumulation and documentation.

(a) Agencies must keep appropriate records of the name and/or description of the religious observance, and the dates, times, and amount of religious compensatory time off each employee earns and uses. An agency must credit religious compensatory time off for work performed on a time-for-time basis, under its time and attendance procedures.

(b) Except as provided in paragraph (c) of this section, an employee may accumulate only the amount of religious compensatory time off needed to cover an approved absence for a religious observance that has already occurred or to cover an approved absence for a future religious observance. An employee may only accumulate the amount of religious compensatory time off needed to cover the specific dates and times for which the employee has submitted a request for religious compensatory time off under § 550.1004.

(c) If the employee does not use his or her earned religious compensatory time off as planned—

(1) The positive balance of unused compensatory time off may be redirected toward a future religious observance that has been approved, even if that future observance is more than 26 pay periods after the compensatory time off was originally earned (notwithstanding § 550.1006(b));

(2) The employee may not earn any additional religious compensatory time off until the retained amount of religious compensatory time off has been used or the need to earn additional religious compensatory time off has been properly established and documented.

§ 550.1008 Employee separation or transfer.

(a) Upon an employee’s separation from Federal service or transfer to another Federal agency, the losing agency must compensate the employee for any positive balance of earned religious compensatory time off to his or her credit. The agency must pay the employee for hours of earned religious compensatory time off at the hourly rate of basic pay in effect at the time religious compensatory time off was earned.

(b) For an employee who has a negative balance of religious compensatory time off upon an employee’s separation from Federal service or transfer to another Federal agency, the losing agency may take corrective action to eliminate or reduce the negative balance by making a corresponding reduction in the employee’s annual leave balance. Any negative balance of religious compensatory time off remaining after charging annual leave must be resolved by charging the employee leave without pay, which would result in an indebtedness that is subject to the agency’s internal debt collection procedures.

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(a) Agencies must keep appropriate records of the name and/or description of the religious observance, and the dates, times, and amount of religious compensatory time off each employee earns and uses. An agency must credit religious compensatory time off for work performed on a time-for-time basis, under its time and attendance procedures.

(b) Except as provided in paragraph (c) of this section, an employee may accumulate only the amount of religious compensatory time off needed to cover an approved absence for a religious observance that has already occurred or to cover an approved absence for a future religious observance. An employee may only accumulate the amount of religious compensatory time off needed to cover the specific dates and times for which the employee has submitted a request for religious compensatory time off under § 550.1004.

(c) If the employee does not use his or her earned religious compensatory time off as planned—

(1) The positive balance of unused compensatory time off may be redirected toward a future religious observance that has been approved, even if that future observance is more than 26 pay periods after the compensatory time off was originally earned (notwithstanding § 550.1006(b));

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(b) For an employee who has a negative balance of religious compensatory time off upon an employee’s separation from Federal service or transfer to another Federal agency, the losing agency may take corrective action to eliminate or reduce the negative balance by making a corresponding reduction in the employee’s annual leave balance. Any negative balance of religious compensatory time off remaining after charging annual leave must be resolved by charging the employee leave without pay, which would result in an indebtedness that is subject to the agency’s internal debt collection procedures.

(c) For purposes of applying paragraphs (a) and (b) of this section, an hourly rate of basic pay is computed by dividing the annual rate of basic pay by 2,087 hours (or 2,756 hours for firefighter hours subject to that divisor under subpart F of this part).

§ 550.1009 Relationship to premium pay and overtime work.

The premium pay provisions for overtime work in subpart A of this part and section 7 of the Fair Labor Standards Act of 1938, as amended (FLSA), do not apply to overtime work performed by an employee that is used to earn religious compensatory time off under this subpart. The overtime hours worked to earn religious compensatory time off under this subpart do not create an entitlement to premium pay (including overtime pay) under subpart A of this part or FLSA overtime pay under 5 CFR part 551. Religious compensatory time off is not considered in applying the premium pay limitations described in §§ 550.105, 550.106, and 550.107 of this part.

Subpart M—Firefighter Pay

4. The authority citation for subpart M of part 550 continues to read as follows:

Authority: 5 U.S.C. 5545b, 5548, and 5553.
We are publishing this ANPRM as a public request for comments and suggestions on how we might revise introductory text sections 2.00B and 102.00B, listing 2.07 for evaluating disturbances in labyrinthine-vestibular function, and listings 2.10, 2.11, 102.10, and 102.11 for evaluating hearing loss. For example:

- Do the rules for evaluating hearing loss or disturbances of labyrinthine-vestibular function contain technical language that is not clearly explained? If not clearly explained, what technical language or jargon needs further explanation?
- The requirements for oto logical examinations and audiometric testing provided in sections 2.00B and 102.00B clearly stated? If not clearly stated, what requirements need further clarification?
- Experts who study disability believe that many personal, environmental, educational, and social factors contribute in significant ways to the relationship between a person's hearing ability and the ability to work. Rather than providing criteria for evaluating hearing loss in adults under the listings, should we evaluate all hearing loss using residual functional capacity?

Will we respond to your comments from this notice?

We will consider all comments and suggestions we receive. However, we will not respond directly to the comments you send in response to this ANPRM.

What will we consider when we decide whether to propose revisions?

When we decide whether to propose revisions to our rules for evaluating hearing loss or disturbances in labyrinthine-vestibular function, we will consider:

- All comments and suggestions we receive in response to this notice;
- Information about advances in medical knowledge, treatment, and methods of evaluating hearing loss or disturbances in labyrinthine-vestibular function; and
- Our disability program experience.

In addition, we will consider the following when we decide whether to propose revisions to our rules for evaluating labyrinthine-vestibular function:

- The comments and suggestions that we received in response to an ANPRM that we published on April 13, 2003.
- Information we received at a Policy Conference on Hearing Impairments and

- Should we continue to evaluate disturbances of labyrinthine-vestibular function under the Special Senses and Speech body system?
- Would a different format make the rules easier to understand (for example, changing the grouping or ordering of sections; use of headings; paragraphing; use of diagrams; use of tables)?
- Experts who study disability believe that many personal, environmental, educational, and social factors contribute in significant ways to the relationship between a person's hearing ability and the ability to work. Rather than providing criteria for evaluating hearing loss in adults under the listings, should we evaluate all hearing loss using residual functional capacity?
Disturbance of Labyrinthine-Vestibular Function, held November 7–8, 2005.5
If we decide to propose specific revisions, we will publish a notice of proposed rulemaking in the Federal Register and you will have a chance to comment on the revisions we propose.

List of Subjects in 20 CFR Part 404
Administrative practice and procedure, Blind, Disability benefits, Old-age, Survivors and disability insurance, Reporting and recordkeeping requirements, Social security.

Dated: August 22, 2013.
Carolyn W. Colvin,
Acting Commissioner of Social Security.

[FR Doc. 2013–21143 Filed 8–29–13; 8:45 am]
BILLING CODE 4191–02–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 1
[REG–126633–12]
RIN 1545–BL05

Computation of, and Rules Relating to, Medical Loss Ratio; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Cancellation of a notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations that provide guidance to Blue Cross and Blue Shield organizations, and certain other health care organizations, on computing and applying the medical loss ratio added to the Internal Revenue Code by the Patient Protection and Affordable Care Act.

DATES: The public hearing originally scheduled for September 17, 2013 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 622–7180 (not toll-free number).

SUPPLEMENTARY INFORMATION: A notice of proposed rulemaking and a notice of public hearing that appeared in the Federal Register on May 31, 2013 (78 FR 28793) announced that a public hearing was scheduled for September 17, 2013, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue NW., Washington, D.C. The subject of the public hearing is under section 833 of the Internal Revenue Code.

The public comment period for these regulations expired on August 12, 2013. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, August 26, 2013, no one has requested to speak. Therefore, the public hearing scheduled for September 17, 2013, is cancelled.

Martin V. Franks,
Chief, Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2013–21246 Filed 8–29–13; 8:45 am]
BILLING CODE 4830–01–P

DEPARTMENT OF THE TREASURY
Internal Revenue Service

26 CFR Part 300
[REG–144990–12]
RIN 1545–BL37

User Fees for Processing Installment Agreements and Offers in Compromise

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking and notice of public hearing.

SUMMARY: This document contains proposed amendments to the regulations that provide user fees for installment agreements and offers in compromise. The proposed amendments affect taxpayers who wish to pay their liabilities through installment agreements and offers in compromise. This document also provides a notice of public hearing on these proposed amendments to the regulations.

DATES: Written or electronic comments must be received by September 30, 2013. Outlines of topics to be discussed at the public hearing scheduled for October 1, 2013, at 10 a.m. must be received by September 30, 2013.

ADDRESSES: Send submissions to: Internal Revenue Service, CC:P:LPD:FR (REG–144990–12), Room 5203, Post Office Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday between the hours of 8 a.m. and 4 p.m. to CC:PA:LPD:PR (REG–144990–12), Courier’s Desk, Internal Revenue Service, 1111 Constitution Avenue NW., Washington, DC 20044, or sent electronically via the Federal eRulemaking Portal at http://www.regulations.gov (indicate IRS and REG–144990–12). The public hearing will be held in the IRS Auditorium beginning at 10 a.m. at the Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning submissions and/or to be placed on the building access list to attend the hearing, Oluwafunmilayo (Funmi) Taylor, at (202) 622–7180; concerning cost methodology, Eva Williams, at (202) 435–5514; concerning the proposed regulations, Girish Prasad, at (202) 622–3620 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: Background and Explanation of Provisions

The Independent Offices Appropriations Act (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish charges for services provided by the agencies (user fees). The charges must be fair and must be based on the costs to the government, the value of the service to the recipient, the public policy or interest served, and other relevant facts. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President. Those policies are currently set forth in the Office of Management and Budget (OMB) Circular A–25, 58 FR 38142 (July 15, 1993) (the OMB Circular).

The OMB Circular encourages agencies to charge user fees for government-provided services that confer benefits on identifiable recipients and to above those benefits received by the general public. Under the OMB Circular, an agency that seeks to impose a user fee for government-provided services must calculate its full cost of providing those services. In general, the amount of a user fee should recover the cost of providing the service, unless OMB grants an exception.

Installment Agreements

Section 6159 of the Internal Revenue Code (Code) authorizes the IRS to enter into an agreement with any taxpayer for the payment of tax in installments. 26 CFR 301.6159–1. Before entering into an installment agreement, the IRS may examine the taxpayer’s financial position to determine whether such an