

**Drafting Information**

The principal author of these regulations is Sarah R. Bolen, Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities). However, other personnel from the IRS and the Treasury Department participated in the development of these regulations.

**List of subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

**Proposed Amendments to the Regulations**

Accordingly, 26 CFR part 1 is proposed to be amended as follows:

**PART 1—INCOME TAXES**

■ **Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*

■ **Par. 2.** Section 1.415(c)–2 is amended by adding paragraphs (g)(9) and (h) to read as follows:

**§ 1.415(c)–2 Compensation.**

\* \* \* \* \*

(g) \* \* \*

(9) *Income derived by Indians from exercise of fishing rights.* Amounts paid to a member of an Indian tribe directly or through a qualified Indian entity (within the meaning of section 7873(b)(3)) as compensation for services performed in a fishing rights-related activity (as defined in section 7873(b)(1)) of the tribe do not fail to constitute compensation under paragraphs (b)(1) and (b)(2) of this section and are not excluded from the definition of compensation pursuant to paragraph (c)(4) of this section merely because those amounts are not subject to income or employment taxes as a result of section 7873(a)(1) and (2). Thus, the determination of whether an amount constitutes wages, salaries, or earned income for purposes of paragraph (b)(1) or (a)(2) of this section is made without regard to the exemption from taxation under section 7873(a)(1) and (2).

(h) *Effective/applicability date.* Section 1.415(c)–2(g)(9) shall apply for plan years ending on or after the date of publication of the Treasury decision adopting these rules as final regulations in the **Federal Register**.

**Heather C. Maloy,**

*Acting Deputy Commissioner for Services and Enforcement.*

[FR Doc. 2013–27331 Filed 11–14–13; 8:45 am]

**BILLING CODE 4830–01–P**

**DEPARTMENT OF LABOR****Occupational Safety and Health Administration****29 CFR Parts 1904 and 1952**

[Docket No. OSHA–2013–0023]

RIN 1218–AC49

**Public Meeting on the Improve Tracking of Workplace Injuries and Illnesses Proposed Rule**

**AGENCY:** Occupational Safety and Health Administration (OSHA), Labor.

**ACTION:** Notice of public meeting.

**SUMMARY:** OSHA invites interested parties to attend an informal public meeting on the Improve Tracking of Workplace Injuries and Illnesses proposed rule. The purpose of the public meeting is to allow interested persons to provide oral remarks regarding the proposed rule. The proposed rule is a limited rulemaking to amend OSHA's recordkeeping regulations to add requirements for the electronic submission of injury and illness information employers are already required to keep.

**DATES:** The public meeting will be held on Thursday, January 9, 2014 from 9 a.m. to 4:30 p.m. at the U.S. Department of Labor in Washington, DC. The deadline to request to attend the meeting as a speaker or an observer is Friday, December 13, 2013.

**ADDRESSES:** *Requests to attend the public meeting:* Requests to attend the public meeting, identified by docket number OSHA–2013–0023, or regulatory information number (RIN) 1218–AC49, as a speaker or observer, may be made by any of the methods below.

a. *Electronically:* You may submit requests to attend the meeting electronically at <http://www.regulations.gov>, which is the Federal eRulemaking Portal. Follow the instructions online for submitting a comment.

b. *Fax:* If your request, including attachments, does not exceed more than 10 pages, you may fax them to the OSHA Docket Office at (202) 693–1648; or

c. *Mail, hand delivery, express mail, messenger or courier service:* You may submit your request to attend the meeting, and any attachments, to the OSHA Docket Office, Docket Number OSHA–2013–0023, U.S. Department of Labor, Room N–2655, 200 Constitution Avenue NW., Washington, DC 20210; telephone (202) 693–2350 (OSHA's TTY number is (877) 889–5627). Deliveries

(hand, express mail, messenger and courier service) are accepted during the Department of Labor's and Docket Office's normal business hours, 8:15 a.m. to 4:45 p.m., e.t.

*Public Meeting:* The public meeting will be held in the auditorium of the U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210.

*Requests for special accommodations:* Submit requests for special accommodations to attend the public meeting to Frank Meilinger, Director, OSHA Office of Communications, Room N–3647, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693–1999; email: [meilinger.francis2@dol.gov](mailto:meilinger.francis2@dol.gov).

*Instructions for submitting requests to attend the public meeting:* All requests to attend the public meeting must include the docket number (Docket No. OSHA–2013–0023) or the RIN (1218–AC49) for this rulemaking. Because of security-related procedures, submissions by regular mail may result in significant delay. Please contact the OSHA Docket Office for information about security procedures for making submissions by hand delivery, express delivery, and messenger or courier service.

All requests to attend the meeting, including any personal information you provide, are placed in the public docket without change and may be made available online at <http://www.regulations.gov>. Therefore, OSHA cautions you about submitting personal information such as social security numbers and birthdates. For further information on submitting requests to attend, plus additional information on the rulemaking process, see Public Participation in the **SUPPLEMENTARY INFORMATION** section of this notice.

**FOR FURTHER INFORMATION CONTACT:** Information regarding this notice is available from the following sources:

a. *Press inquiries:* Contact Francis (Frank) Meilinger, Director, OSHA Office of Communications, Room N–3647, U.S. Department of Labor, 200 Constitution Avenue NW., Washington, DC 20210; telephone: (202) 693–1999; email: [meilinger.francis2@dol.gov](mailto:meilinger.francis2@dol.gov).

b. *General and technical information:* Contact Dave Schmidt, Director, Office of Statistical Analysis, OSHA Directorate of Evaluation and Analysis, U.S. Department of Labor, 200 Constitution Avenue NW., Room N–3507, Washington, DC 20210; telephone: (202) 693–1886; email: [schmidt.dave@dol.gov](mailto:schmidt.dave@dol.gov).

c. *Copies of this Federal Register notice:* Electronic copies are available at

<http://www.regulations.gov>. The **Federal Register** notice, as well as news releases and other relevant information, also are available on the OSHA Web page: <http://www.osha.gov>.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

On November 8, 2013, OSHA published the Improve Tracking of Workplace Injuries and Illnesses proposed rule [See Vol. 78 FR 67254–67283] OSHA proposes to amend its recordkeeping regulations to add requirements for the electronic submission of injury and illness information employers are already required to keep under Part 1904. The proposed rule amends 29 CFR 1904.41 to add three new electronic reporting requirements. The purpose of the rulemaking is to improve workplace safety and health through the collection of useful, accessible, establishment-specific injury and illness data to which OSHA currently does not have direct, timely, and systematic access. With the information acquired through the proposed rule, employers, employees, employee representatives, the government, and researchers will be better able to identify and abate workplace hazards. For additional information on the proposed rule and other ways to submit comments, see Vol. 78 FR 67254–67283.

##### II. Public Participation

Recordkeeping requirements promulgated under the Occupational Safety and Health Act of 1970 (OSH Act) are regulations, not standards. Therefore, this rulemaking is governed by the notice and comments requirements in the Administrative Procedure Act (APA) (5 U.S.C. 553) rather than section 6 of the OSH Act (29 U.S.C. 655) and 29 CFR part 1911. Section 6(b)(3) of the OSH Act (29 U.S.C. 655(b)(3)) and 29 CFR 1911.11, both of which state the requirement for OSHA to hold an informal public hearing on proposed rules, only apply to promulgating, modifying or revoking occupational safety and health standards.

Section 553 of the APA, which governs this proposal, does not require a public hearing; instead, it states that the agency must “give interested persons an opportunity to participate in the rulemaking through submission of written data, views, or arguments *with or without opportunity for oral presentation*” (5 U.S.C. 553(c)) (emphasis added). To promulgate a proposed regulation, the APA requires the agency to provide the terms of the proposed rule or a description of these

terms, specify the time during which the agency will receive comments on the proposal, and give instructions regarding how to participate in the rulemaking (5 U.S.C. 553(b)). The APA does not specify a minimum period for submitting comments. In accordance with the goals of Executive Order 12866, OSHA is providing 90 days for public comment (E.O. 12866 section 6(a)(1)).

**Public Meeting:** OSHA will hold a public meeting on the proposed rule from 9 a.m. to 4:30 p.m. on Thursday, January 9, 2014 at the U.S. Department of Labor in Washington, DC (see **ADDRESSES** section). If necessary, the meeting may be extended to subsequent days. The purpose of the public meeting is to allow interested persons to provide oral remarks on the proposed rule, which is a limited rulemaking to amend its recordkeeping regulations to add requirements for the electronic submission of injury and illness information employers are already required to keep under Part 1904. Although OSHA is not required to hold a public meeting on proposed regulations, the Agency believes that the public meeting will help facilitate the development of a clear and complete rulemaking record. Consistent with this purpose, OSHA has the discretion to limit the time of speakers whose presentation goes beyond the scope of the proposed regulation.

Requests for individuals to attend the meeting must be received by Friday, December 13, 2013. The request must provide the following information:

- Name, email address, and telephone number of each individual who will attend the meeting;
- Name of the organization or establishment each attendee represents, if any;
- Occupational title and position of each attendee, if any;
- If each attendee is planning to participate in-person or via teleconference;
- Whether each attendee is planning to speak at the meeting; and
- If planning to speak, the approximate time each attendee wishes to speak, and the topics each attendee wishes to cover at the meeting.

OSHA will review each request to speak and determine whether the information it contains warrants the amount of time the individual requested. To ensure that each individual wishing to speak is allotted time, speakers will be limited to a maximum of 10 minutes each. OSHA may also limit the time allocated to any individual who fails to comply substantially with the procedures for submitting a request to speak.

At OSHA’s discretion and as time permits, individuals who did not submit a request to speak may be allowed time, not exceeding five minutes, to make a brief oral statement at the end of the scheduled presentations.

OSHA will provide access to the public meeting via teleconference. Attendees participating via teleconference can listen in, but will be unable to speak during the meeting. The number of lines provided is limited and will be available on a first come, first served basis to those who indicate that they will be participating via teleconference in their requests to attend the meeting. Additional teleconference information, including dial-in number, will be provided in advance of the meeting.

OSHA will post the schedule of appearances for the public meeting, as well as additional information about the meeting, on OSHA’s Web page: <http://www.osha.gov>. The meeting will be transcribed. The transcription and all materials submitted during the public meeting will be put in the public docket of the rulemaking (Docket No. OSHA–2013–0023) at <http://www.regulations.gov>.

##### Authority and Signature

This document was prepared under the direction of David Michaels, Ph.D., MPH, Assistant Secretary of Labor for Occupational Safety and Health, 200 Constitution Avenue NW., Washington, DC 20210. It is issued under Sections 8 and 24 of the Occupational Safety and Health Act (29 U.S.C. 657, 673), Section 553 of the Administrative Procedure Act (5 U.S.C. 553), and Secretary of Labor’s Order No. 41–2012 (77 FR 3912 (Jan. 25, 2012)).

Signed at Washington, DC, November 8, 2013.

**David Michaels,**

*Assistant Secretary of Labor for Occupational Safety and Health.*

[FR Doc. 2013–27366 Filed 11–14–13; 8:45 am]

**BILLING CODE 4510–26–P**

## DEPARTMENT OF LABOR

### Mine Safety and Health Administration

#### 30 CFR Part 75

RIN 1219–AB84

#### Refuge Alternatives for Underground Coal Mines

**AGENCY:** Mine Safety and Health Administration, Labor.

**ACTION:** Reopen the record and extend the comment period.