

of all employers subject to contributions under a State law must be measured by the same factor throughout the same period of time." This interpretation is referred to as the "uniform method" requirement. See UIPLs 29-83 (56 FR 54891 (1991)) and 29-83, Change 1 (56 FR 54896 (1991)).

A "uniform method" issue is raised if a State has different criteria for including wage and payment data for one group of employers than another group. This will occur if a State grants one group of employers a different filing and payment status than others. States may avoid "uniform method" issues through a variety of means. As they do with other employers where current information is missing, States may provide estimated tax rates which are subject to recomputation once the necessary data has been received. Alternatively, States may delay mailing tax rate notices to domestic service employers filing annually until the necessary information has been obtained.

c. *Effective date.* Under Section 405 of the Ticket to Work Act, this amendment applies to wage reports required to be submitted on and after the date of enactment. The Ticket to Work Act was effective on the signing date, December 17, 1999.

5. *Section 506, Employer-Provided Educational Assistance.* Section 3306(b)(13), FUTA, excludes from the definition of wages "any payment made, or benefit furnished, to or for the benefit of an employee if at the time of such payment or such furnishing it is reasonable to believe that the employee will be able to exclude such payment or benefit from income under section 127 or 129." Under Section 127, IRC, employer-paid educational expenses are excludable from the gross income and wages of an employee if provided under an educational assistance plan. The exclusion for such employer-provided educational assistance expired with respect to graduate courses beginning after June 30, 1996. For undergraduate courses, the exclusion from gross income for employer-provided educational assistance previously had been scheduled to expire with respect to courses beginning after May 31, 2000. Section 506 of the Ticket to Work Act, entitled Employer-Provided Educational Assistance, amended the IRC, to extend the expiration date for employer-provided educational assistance for undergraduate courses. Due to the extension, the expiration of the exclusion is now with respect to courses beginning after December 31, 2001. Thus, the FUTA definition of wages does not exclude employer-provided educational assistance for undergraduate courses beginning after December 31, 2001.

6. *Action Required.* State Administrators should provide this information to the appropriate staff.

7. *Inquiries.* Inquiries should be directed to the appropriate Regional Office.

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## DEPARTMENT OF LABOR

### Employment Standards Administration

#### Proposed Collection; Comment Request

**ACTION:** Notice.

**SUMMARY:** The Department of Labor, as part of its continuing effort to reduce paperwork and respondent burden, conducts a preclearance consultation program to provide the general public and Federal agencies with an opportunity to comment on proposed and/or continuing collections of information in accordance with the Paperwork Reduction Act of 1995 (PRA95) [44 U.S.C. 3506(c)(2)(A)]. This program helps to ensure that requested data can be provided in the desired format, reporting burden (time and financial resources) is minimized, collection instruments are clearly understood, and the impact of collection requirements on respondents can be properly assessed. Currently, the Employment Standards Administration is soliciting comments concerning the proposed extension collection of the following information collection: Uniform Health Insurance Claim Form (UB-92). Copies of the proposed information collection request can be obtained by contacting the office listed below in the addressee section of this Notice.

**DATES:** Written comments must be submitted to the office listed in the addressee section below on or before September 5, 2000.

**ADDRESSES:** Ms. Patricia A. Forkel, U.S. Department of Labor, 200 Constitution Ave., NW., Room S-3201, Washington, DC 20210, telephone (202) 693-0339 (this is not a toll-free number), fax (202) 693-1451.

#### SUPPLEMENTARY INFORMATION:

##### I. Background

The Office of Workers' Compensation Programs (OWCP) administers the Federal Employees' Compensation Act (FECA) (5 U.S.C. 8101, *et seq.*) and the Federal Black Lung Benefits Act (FBLBA) (30 U.S.C. 901 *et seq.*). These statutes provide, in addition to compensation for employment-related injury and/or disability, payment to provider institutions for certain medical treatment and diagnostic services related to the injury or disability. The Uniform Health Insurance Claim Form

(UB-92), has been approved by the American Hospital Association, the Health Care Financing Administration, and the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS), by various other government health care programs, and the private sector, for the purpose of payment to institutional providers of medical services. The UB-92 has detailed instructions developed by OWCP that provide the information necessary to providers who file claims for services that may be payable under FECA or FBLA.

##### II. Review Focus

The Department of Labor is particularly interested in comments which:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including through the use of appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, *e.g.*, permitting electronic submissions of responses.

##### III. Current Action

The Department of Labor seeks the extension of approval to collect this information in order to carry out its responsibility to provide payment for certain covered medical services to injured employees who are covered under the FECA and the FBLBA.

*Type of Review:* Extension.

*Agency:* Employment Standards Administration.

*Title:* Uniform Health Insurance Claim Form.

*OMB Number:* 1215-0176.

*Agency Number:* UB-92.

*Affected Public:* Individuals or households, Businesses or other for-

progit; Not-for-profit institutions;  
Federal Government.

*Total Respondents:* 185,550.

*Frequency:* On occasion.

*Total Responses:* 185,550.

*Time per Response:* 6–10.5 minutes.

*Estimated Total Burden Hours:*

30,430.

*Total Burden Cost (capital/startup):*  
\$0.

*Total Burden Cost (operating/  
maintenance):* \$6,665.

Comments submitted in response to this notice will be summarized and/or included in the request for Office of Management and Budget approval of the information collection request; they will also become a matter of public record.

Dated: June 29, 2000.

**Margaret J. Sherrill,**

*Chief, Branch of Management Review and Internal Control, Division of Financial Management, Office of Management, Administration and Planning, Employment Standards Administration.*

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## DEPARTMENT OF LABOR

### Pension and Welfare Benefits Administration

[Prohibited Transaction Exemption 2000–34; Exemption Application No. D–10712, et al.]

### Grant of Individual Exemptions; The Fidelity Mutual Life Insurance Company (In Rehabilitation) (FML)

**AGENCY:** Pension and Welfare Benefits Administration, Labor.

**ACTION:** Grant of individual exemptions.

**SUMMARY:** This document contains exemptions issued by the Department of Labor (the Department) from certain of the prohibited transaction restrictions of the Employee Retirement Income Security Act of 1974 (the Act) and/or the Internal Revenue Code of 1986 (the Code).

Notices were published in the **Federal Register** of the pendency before the Department of proposals to grant such exemptions. The notices set forth a summary of facts and representations contained in each application for exemption and referred interested persons to the respective applications for a complete statement of the facts and representations. The applications have been available for public inspection at the Department in Washington, DC. The notices also invited interested persons to submit comments on the requested exemptions to the Department. In addition the notices stated that any

interested person might submit a written request that a public hearing be held (where appropriate). The applicants have represented that they have complied with the requirements of notification to interested persons. No public comments and no requests for a hearing, unless otherwise stated, were received by the Department.

The notices of proposed exemption were issued and the exemptions are being granted solely by the Department because, effective December 31, 1978, section 102 of Reorganization Plan No. 4 of 1978, 5 U.S.C. App. 1 (1996), transferred the authority of the Secretary of the Treasury to issue exemptions of the type proposed to the Secretary of Labor.

### Statutory Findings

In accordance with section 408(a) of the Act and/or section 4975(c)(2) of the Code and the procedures set forth in 29 CFR Part 2570, Subpart B (55 FR 32836, 32847, August 10, 1990) and based upon the entire record, the Department makes the following findings:

(a) The exemptions are administratively feasible;

(b) They are in the interests of the plans and their participants and beneficiaries; and

(c) They are protective of the rights of the participants and beneficiaries of the plans.

### The Fidelity Mutual Life Insurance Company (In Rehabilitation) (FML) Located in Radnor, PA

[Prohibited Transaction Exemption 2000–34; Exemption Application No. D–10712]

### Exemption

#### Section I. Covered Transactions

The restrictions of section 406(a) of the Act and the sanctions resulting from the application of section 4975 of the Code, by reason of section 4975(c)(1)(A) through (D) of the Code, shall not apply to (1) The receipt of certain stock (the Plan Stock) issued by Fidelity Insurance Group, Inc. (Group), a wholly owned subsidiary of FML, or (2) the receipt of plan credits (the Plan Credits), by or on behalf of a mutual member (the Mutual Member) of FML, which is an employee benefit plan (the Plan), other than the Employee Pension Plan of Fidelity Mutual Life Insurance Company, in exchange for such Mutual Member's membership interest (the Membership Interest) in FML, in accordance with the terms of a plan of rehabilitation (the Third Amended Plan of Rehabilitation), approved by the Pennsylvania Commonwealth Court (the Court) and supervised by both the Court and a

rehabilitator (the Rehabilitator) appointed by the Pennsylvania Insurance Commissioner (the Commissioner).

This exemption is subject to the following conditions set forth below in Section II.

### Section II. General Conditions

(a) The Third Amended Plan of Rehabilitation is approved by the Court, implemented in accordance with procedural and substantive safeguards that are imposed under Pennsylvania law and is subject to review and/or supervision by the Commissioner and the Rehabilitator. The Court determines whether the Third Amended Plan of Rehabilitation—

(1) Properly conserves and equitably administers the assets of FML in the interests of investors, the public and others in accordance with the legislatively-stated purpose of protecting the interests of the insureds, creditors and the public; and

(2) Equitably apportions any unavoidable loss through improved methods for rehabilitating FML.

(b) Each Mutual Member has an opportunity to comment on the Third Amended Plan of Rehabilitation at hearings held by the Court after full written disclosure of the terms of the Plan is given to such Mutual Member by FML.

(c) Participation by all Mutual Members in the Third Amended Plan of Rehabilitation, if approved by the Court, is mandatory, although Mutual Members may disclaim Plan Stock.

(d) The decision by a Mutual Member which is a Plan to receive or disclaim Plan Stock or Plan Credits allocated to such Mutual Member is made by one or more independent fiduciaries of such plan and not by FML, Group or Fidelity Life Insurance Company (FLIC). Consequently, neither FML nor any of its affiliates will exercise investment discretion nor render "investment advice" within the meaning of 29 CFR 2510.3–21(c) with respect to an independent Plan fiduciary's decision to receive or disclaim Plan Stock or Plan Credits.

(e) Twenty percent of the Plan Stock is allocated to a Mutual Member based upon voting rights and eighty percent is allocated to a Mutual Member on the basis of the contribution of the Mutual Member's insurance or annuity contract (the Contract) to the surplus of FML. The contribution to FML's surplus is the actuarial calculation of both the historical and expected future profit contribution of the Contracts that have contributed to the surplus (*i.e.*, the net earnings) of FML. The actuarial