

### *Paperwork Reduction Act*

This regulatory action would not impose a collection of information requirement subject to review and approval by OMB, as it does not include any reporting or recordkeeping requirements, under the Paperwork Reduction Act of 1995 (PRA) (44 U.S.C. 3501 *et seq.*).

### *National Environmental Policy Act*

Section 102 of the National Environmental Policy Act of 1969 (NEPA), Public Law 91–190, 83 Stat. 852 (Jan. 1, 1970) (42 U.S.C. 4321 *et seq.*), as amended, requires Federal agencies to evaluate the impacts of a proposed major Federal action that may significantly affect the human environment, consider alternatives to the proposed action, provide public notice and opportunity to comment, and properly document its analysis. DHS and its agency components analyze proposed actions to determine whether NEPA applies to them and, if so, what level of documentation and analysis is required.

DHS Directive 023–01, Rev. 01 and DHS Instruction Manual 023–01–001–01, Rev. 01 (Instruction Manual) establish the policies and procedures DHS and its component agencies use to comply with NEPA and the Council on Environmental Quality regulations for implementing NEPA codified in 40 CFR parts 1500 through 1508. The CEQ regulations allow Federal agencies to establish, in their implementing procedures, with CEQ review and concurrence, categories of actions (“categorical exclusions”) that experience has shown do not, individually or in the aggregate, have a significant effect on the human environment and, therefore, do not require preparation of an environmental assessment or environmental impact statement. 40 CFR 1501.4, 1507.3(e)(2)(ii). Appendix A of the Instruction Manual lists the DHS categorical exclusions.

Under DHS NEPA implementing procedures, for an action to be categorically excluded, it must satisfy each of the following three conditions: (1) the entire action clearly fits within one or more categorical exclusions; (2) the action is not a piece of a larger action; and (3) no extraordinary circumstances exist that create the potential for a significant environmental effect.

DHS is not aware of any significant impact on the environment, or any change in environmental effect that will result from this proposed rule. DHS finds promulgation of the rule clearly

fits within categorical exclusion A3, established in the Department’s NEPA implementing procedures.

This proposed rule is a standalone rule and is not part of any larger action. This proposed rule would not result in any major Federal action that would significantly affect the quality of the human environment. Furthermore, DHS has determined that no extraordinary circumstances exist that would create the potential for significant environmental effects. Therefore, this proposed rule is categorically excluded from further NEPA review and documentation.

### **List of Subjects in 6 CFR Part 5**

Classified information, Courts, Freedom of information, Government employees, Privacy.

For the reasons stated in the preamble, DHS proposes to amend 6 CFR part 5 as follows:

### **PART 5—DISCLOSURE OF RECORDS AND INFORMATION**

■ 1. The authority citation for part 5 continues to read as follows:

**Authority:** 6 U.S.C. 101 *et seq.*; Pub. L. 107–296, 116 Stat. 2135; 5 U.S.C. 301; 6 U.S.C. 142; DHS Del. No. 13001, Rev. 01 (June 2, 2020).

Subpart A also issued under 5 U.S.C. 552.  
Subpart B also issued under 5 U.S.C. 552a and 552 note.

■ 2. Amend § 5.33 by revising paragraph (c) to read as follows:

#### **§ 5.33 Use and collection of Social Security numbers.**

\* \* \* \* \*

(c) The following rules apply to physical mail:

(1)(i) In general, DHS will not include the full Social Security number (SSN) of an individual on any document sent by physical mail. Physical mail includes printed documents or correspondence but does not include emails or any other documents, correspondence, or communications in electronic form.

(ii) DHS will only include the SSN of an individual on any document sent by physical mail if the Secretary, or designee, determines that the inclusion of the SSN on the document is necessary.

(iii) For purposes of paragraph (c)(1)(ii) of this section, *necessary* means required for a DHS component to comply, in whole or in part, with a legal, regulatory, or policy requirement.

(iv) Including the SSN is not necessary under paragraph (c)(1)(ii) of this section if the DHS component can redact the SSN in accordance with paragraph (c)(2) of this section or strike

the SSN entirely and still comply with all relevant legal, regulatory, or policy requirements.

(2) Where feasible, DHS components should partially redact the Social Security account number on any document sent by physical mail by including no more than the last four digits of the Social Security account number. Components should prioritize technical methods to redact Social Security account numbers in accordance with this paragraph (c)(2).

(3) In all cases, DHS components must ensure that no part of the SSN is visible from the outside of any package or envelope sent by physical mail.

**Deborah Fleischaker,**

*Acting Chief Privacy Officer, Department of Homeland Security.*

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## **DEPARTMENT OF LABOR**

### **Office of Workers’ Compensation Programs**

#### **20 CFR Part 702**

**RIN 1240–AA17**

### **Longshore and Harbor Workers’ Compensation Act: Civil Money Penalties Procedures; Withdrawal**

**AGENCY:** Office of Workers’ Compensation Programs, Labor.

**ACTION:** Withdrawal of notice of proposed rulemaking.

**SUMMARY:** The Office of Workers’ Compensation Programs (OWCP) is withdrawing its Notice of Proposed Rulemaking (NPRM) that proposed new procedures for assessing and adjudicating penalties under the Longshore and Harbor Workers’ Compensation Act (LHWCA).

**DATES:** The withdrawal is effective January 13, 2025.

**FOR FURTHER INFORMATION CONTACT:** Stephanie S. Brown, Acting Director, Division of Longshore and Harbor Workers’ Compensation, Office of Workers’ Compensation Programs, (562)–256–3190, [brown.stephanie.s@dol.gov](mailto:brown.stephanie.s@dol.gov). TTY/TDD callers may dial toll free 1–877–889–5627 for further information.

#### **SUPPLEMENTARY INFORMATION:**

#### **Summary of the Notice of Proposed Rulemaking**

On September 12, 2023, OWCP published a notice of proposed rulemaking, *Longshore and Harbor*

*Workers' Compensation Act: Civil Money Penalties Procedures*, 88 FR 62480 (Sept. 12, 2023). This rule would establish new procedures for assessing and adjudicating penalties under the LHWCA. See 33 U.S.C. 901–50. The rule also would set forth the procedures to contest OWCP's penalty determinations. The comment period for this notice of proposed rulemaking expired on November 13, 2023.

#### Summary of Comments

The Department received six comments on the proposed regulations. The commenters represented a number of stakeholders from the private sector, including group self-insurance entities, industry associations, and a business advocacy organization.

#### Rationale for Withdrawal

OWCP has considered the detailed feedback, analysis, and dialogue that the publication of the NPRM produced. OWCP continues to believe that there is a need for a more defined and transparent process for imposing and adjudicating penalties.

Given the range of feedback received and the need for additional examination and input, however, OWCP believes that, before proceeding with this rulemaking, it would benefit from more outreach and dialogue with interested parties and the regulated community, which it cannot complete in the near future with its limited time and resources. In addition, many aspects of the proposed rule and the penalty process are closely connected to OWCP's information technology modernization project and cannot move forward until that project is completed. Therefore, OWCP is withdrawing this proposed rule.

#### Conclusion

By withdrawing the proposed rule, OWCP is eliminating the pending nature of this rulemaking. OWCP intends to engage with all interested parties to discuss and consider future revision to the penalties procedures, as well as impacts on the stakeholders. If OWCP decides to establish new procedures for the imposition and adjudication of civil money penalties prescribed by the LHWCA, it will issue a new NPRM in the **Federal Register**.

Accordingly, the NPRM published in the **Federal Register** on September 12, 2023 at 88 FR 62480, is withdrawn.

**Christopher Godfrey**,  
Director, Office of Workers' Compensation Programs.

[FR Doc. 2025–00376 Filed 1–10–25; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 1

[REG–101268–24]

RIN 1545–BR11

#### Catch-Up Contributions

**AGENCY:** Internal Revenue Service (IRS), Treasury.

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

**SUMMARY:** This document sets forth proposed regulations that would provide guidance for retirement plans that permit participants who have attained age 50 to make additional elective deferrals that are catch-up contributions. The proposed regulations reflect statutory changes made by the SECURE 2.0 Act of 2022, including the requirement that catch-up contributions made by certain catch-up eligible participants must be designated Roth contributions. The proposed regulations would affect participants in, beneficiaries of, employers maintaining, and administrators of certain retirement plans. This document also provides notice of a public hearing.

**DATES:** Written or electronic comments must be received by March 14, 2025. A public hearing on this proposed regulation has been scheduled for April 7, 2025, at 10 a.m. ET. Requests to speak and outlines of topics to be discussed at the public hearing must be received by March 14, 2025. If no outlines are received by March 14, 2025, the public hearing will be cancelled. Requests to attend the public hearing must be received by 5 p.m. on April 3, 2025.

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically via the Federal eRulemaking Portal at [www.regulations.gov](http://www.regulations.gov) (indicate IRS and REG–101268–24) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Department of the Treasury (Treasury Department) and the IRS will publish for public availability any comment submitted electronically or on paper to its public docket on [www.regulations.gov](http://www.regulations.gov). Send paper submissions to: CC:PA:01:PR (REG–101268–24), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben

Franklin Station, Washington, DC 20044.

#### FOR FURTHER INFORMATION CONTACT:

Concerning the proposed regulations, call Jessica S. Weinberger at (202) 317–6349 or Jason E. Levine at (202) 317–4117; concerning submission of comments, the hearing, and the access code to attend the hearing by telephone, call the Publications and Regulations Section at (202) 317–6901 (not toll-free numbers) or email [publichearings@irs.gov](mailto:publichearings@irs.gov) (preferred).

#### SUPPLEMENTARY INFORMATION:

##### Authority

This notice of proposed rulemaking sets forth proposed amendments to the Income Tax Regulations (26 CFR part 1) under sections 401(k), 403(b), and 414(v) of the Internal Revenue Code (Code) relating to catch-up contributions. These proposed regulations are issued by the Secretary of the Treasury or the Secretary's delegate (Secretary) under the express delegations of authority in sections 401(m)(9), 414(v)(7)(D), and 7805(a) of the Code.

Section 401(m)(9) provides, in part, that “[t]he Secretary shall prescribe such regulations as may be necessary to carry out the purposes of this subsection and subsection (k).” Section 414(v)(7)(D) provides a specific delegation of authority with respect to the requirements of section 414(v)(7)(A), stating, “[t]he Secretary may provide by regulations that an eligible participant may elect to change the participant's election to make additional elective deferrals if the participant's compensation is determined to exceed the limitation under subparagraph (A) after the election is made.” Section 7805(a) provides that “the Secretary shall prescribe all needful rules and regulations for the enforcement of [the Code], including all rules and regulations as may be necessary by reason of any alteration of law in relation to internal revenue.”

##### Background

This notice of proposed rulemaking sets forth proposed amendments to the Income Tax Regulations under section 414(v) of the Code. Section 414(v) permits a plan to allow catch-up eligible participants to make additional elective deferrals that are catch-up contributions and sets forth requirements relating to those contributions. These proposed regulations would amend the regulations under section 414(v) to reflect changes to the catch-up contribution requirements for certain catch-up eligible participants pursuant