



DEPARTMENT OF LABOR

Wage and Hour Division

Agency Information Collection Activities; Comment Request; Inflation Reduction Act

Wage Rates and Wage Determinations

AGENCY: Wage and Hour Division, Department of Labor.

ACTION: Notice.

SUMMARY: The Department of Labor (Department) is soliciting comments concerning a proposed extension of the information collection request (ICR) titled “Inflation Reduction Act Wage Rates and Wage Determinations.” This comment request is part of continuing Departmental efforts to reduce paperwork and respondent burden in accordance with the Paperwork Reduction Act of 1995 (PRA). The Department proposes to extend the approval of this existing information collection without change to existing requirements. 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. A copy of the proposed information request can be obtained by contacting the office listed below in the FOR FURTHER INFORMATION CONTACT section of this Notice.

DATES: Written comments must be submitted to the office listed in the ADDRESSES section below on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN FEDERAL REGISTER].

ADDRESSES: You may submit comments identified by Control Number 1235-0034 by either one of the following methods:

- E-mail: WHDPRAComments@dol.gov;

- Mail, Hand Delivery, Courier: Division of Regulations, Legislation, and Interpretation, Wage and Hour, U.S. Department of Labor, Room S-3502, 200 Constitution Avenue, NW, Washington, DC 20210.

Instructions: Please submit one copy of your comments by only one method. All submissions received must include the agency name and Control Number identified above for this information collection. Commenters are strongly encouraged to transmit their comments electronically via e-mail or to submit them by mail early. Comments, including any personal information provided, become a matter of public record. They will also be summarized and/or included in the request for Office of Management and Budget (OMB) approval of the information collection request.

FOR FURTHER INFORMATION CONTACT: Daniel Navarrete, Director, Division of Regulations, Legislation, and Interpretation, Wage and Hour Division (WHD), U.S. Department of Labor, Room S-3502, 200 Constitution Avenue NW, Washington, DC 20210; telephone: (202) 693-0406 (this is not a toll-free number). Alternative formats are available upon request by calling 1-866-487-9243. If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

SUPPLEMENTARY INFORMATION:

I. Background:

On August 16, 2022, President Biden signed H.R. 5376 (P.L. 117-169), a budget reconciliation measure commonly referred to as the “Inflation Reduction Act of 2022” (IRA). The IRA allows taxpayers to claim enhanced tax credit and deduction amounts in situations in which Davis-Bacon Act (DBA) prevailing wage rates are not required but are voluntarily paid as a condition of claiming the enhanced amount. Taxpayers will generally be able to find the applicable prevailing wage rates for the various classifications of laborers and mechanics for the construction of their facility in wage determinations published on www.sam.gov. However, if no applicable wage determination is available on www.sam.gov, or if the wage determination that

applies to the taxpayer's project does not include wage rates for all of the labor classifications that will be needed for the construction, alteration, or repair of the facility, guidance from the U.S. Department of the Treasury specifies a process by which a taxpayer may request an additional classification or supplemental wage determination from the Wage and Hour Division (WHD). *See 89 FR 53184*; and 26 CFR 1.45-7.

The purpose of this ICR is to obtain approval to collect the data needed to issue additional classifications and supplemental wage determinations for the universe of respondents who are not already included in the collection approved under 1235-0023 (those who are subject to the DBA and the Davis-Bacon Related Acts (DBRA)). This collection applies to those outside the scope of DBA/DBRA who will need an applicable additional classification or supplemental wage determination that are not in an existing wage determination to satisfy prevailing wage requirements and thereby take the enhanced tax credit and deduction amounts under the IRA.

This information collection is subject to the PRA. A federal agency generally cannot conduct or sponsor a collection of information, and the public is generally not required to respond to an information collection, unless the Office of Management and Budget (OMB) approves the ICR pursuant to the PRA and the ICR displays a currently valid OMB Control Number. In addition, notwithstanding any other provisions of law, no person shall generally be subject to penalty for failing to comply with a collection of information that does not display a valid Control Number. *See 5 CFR 1320.5(a) and 1320.6*. The Department obtains OMB approval for this information collection under Control Number 1235-0034.

OMB authorization for an ICR must be extended every three years, and the current approval for this collection will expire on May 31, 2026. The Department seeks to extend PRA authorization for this information collection for 3 more years, without any change to existing requirements. The Department notes that existing information collection requirements submitted to the OMB receive a month-to-month extension while they undergo review.

Interested parties are encouraged to send comments to the Department at the address shown in the ADDRESSES section within 60 days of publication of this notice in the *Federal Register*. To help ensure appropriate consideration, comments should mention OMB Control Number 1235-0034.

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;
- Enhance the quality, utility, and clarity of the information to be collected;
- 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;
- Minimize the burden of the collection of information on those who are to respond, including 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 Actions:

The Department of Labor seeks approval for an extension of this information collection to ensure taxpayers may take advantage of the enhanced tax provisions of the Inflation Reduction Act.

Type of Review: Extension.

Agency: Wage and Hour Division.

Title: Inflation Reduction Act Wage Rates and Wage Determinations.

OMB Control Number: 1235-0034

Affected Public: Private Sector: Businesses or other for-profits; not-for-profit institutions.

Total Respondents: 2,044

Total Annual Responses: 2,044

Estimated Total Burden Hours: 520

Estimated Time per Response: 15 minutes per response.

Frequency: On occasion.

Total Burden Costs: \$33,649.20

Total Burden Costs (Operations/Maintenance): \$0

Dated: March 20, 2026.

Daniel Navarrete,

Director, Division of Regulations, Legislation, and Interpretation

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