



DEPARTMENT OF LABOR

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Inflation Reduction Act Wage Rates and Wage Determinations

ACTION: Notice of availability; request for comments.

SUMMARY: The Department of Labor (DOL) is submitting this Wage and Hour Division (WHD)-sponsored information collection request (ICR) to the Office of Management and Budget (OMB) for review and approval in accordance with the Paperwork Reduction Act of 1995 (PRA). Public comments on the ICR are invited.

DATES: The OMB will consider all written comments that the agency receives on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Nora Hernandez by telephone at 202-693-8633, or by email at DOL_PRA_PUBLIC@dol.gov.

SUPPLEMENTARY INFORMATION: On August 16, 2022, President Biden signed H.R. 5376 (Pub. 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. For additional substantive information about this ICR, see the related notice published in the Federal Register on March 25, 2026 (91 FR 14597).

Comments are invited on: (1) whether the collection of information is necessary for the proper performance of the functions of the DOL, including whether the information will have practical utility; (2) if the information will be processed and used in a timely manner; (3) the accuracy of the agency's estimates of the burden and cost of the collection of information, including the validity of the methodology and assumptions used; (4) ways to enhance the quality, utility and clarity of the information collection; and (5) ways to minimize the burden of the collection of information on those who are to respond, including the use of automated collection techniques or other forms of

information technology. To help ensure appropriate consideration, comments should reference OMB Control Number 1235-0034.

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 OMB approves it and 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 OMB Control Number. See 5 CFR 1320.5(a) and 1320.6.

DOL seeks PRA authorization for this information collection for three (3) years. OMB authorization for an ICR cannot be for more than three (3) years without renewal. DOL notes that information collection requirements submitted to the OMB for existing ICRs receive a month-to-month extension while they undergo review. DOL seeks approval for the revision of this information collection to ensure effective administration of the laws administered by the WHD.

Agency: DOL-WHD.

Title of Collection: Inflation Reduction Act Wage Rates and Wage Determinations

OMB Control Number: 1235-0034.

Affected Public: Private Sector: Businesses or other for-profits.

Total Estimated Number of Respondents: 2,090.

Total Estimated Number of Responses: 2,090.

Total Estimated Annual Time Burden: 523 hours.

Total Estimated Annual Other Costs Burden: \$0.

(Authority: 44 U.S.C. 3507(a)(1)(D))

Nora Hernandez,

PRA Department Clearance Officer.

