Rules and Regulations

Title 7—AGRICULTURE

Chapter II—Consumer and Marketing Service (Consumer Food Programs), Department of Agriculture

PART 220—SCHOOL BREAKFAST AND NONFOOD ASSISTANCE PROGRAMS

Appendix—Second Apportionment of the School Breakfast Program Funds Pursuant to Child Nutrition Act of 1966, Fiscal Year 1967

REAPPORTIONMENT FOR TENNESSEE AND COLORADO

A second apportionment pursuant to section 4 of the Child Nutrition Act of 1966, Public Law 89–642, 80 Stat. 886, food assistance funds available for the fiscal year ending June 30, 1967, was published in the FEDERAL REGISTER on May 20, 1967 (32 F.R. 7491). The second apportionment is amended for the States of Tennessee and Colorado as follows:

State	Total apportionment	State agency	Withheld for private schools
Colorado	$7,611	$5,662	1,949
Tennessee	11,500	11,500	----------
Total	1,042,329	988,737	53,592

(Secs. 2, 4, 6, and 8 through 16, 80 Stat. 885-890; 42 U.S.C. 1771, 1773, 1775, 1777–1785)

Dated: July 26, 1967.

ROY W. LENNARTSON,
Associate Administrator.

[F.R. Doc. 67-8849; Filed, July 28, 1967; 8:47 a.m.]

Chapter IX—Consumer and Marketing Service (Marketing Agreements and Orders; Fruits, Vegetables, Nuts), Department of Agriculture

[Valencia Orange Reg. 213]

PART 908—VALENCIA ORANGES GROWN IN ARIZONA AND DESIGNATED PART OF CALIFORNIA

Limitation of Handling

§ 908.513 Valencia Orange Regulation 213.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and Order No. 908, as amended (7 CFR Part 908), regulating the handling of Valencia oranges grown in Arizona and designated part of California, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601–674), and upon the basis of the recommendations and information submitted by the Valencia Orange Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such Valencia oranges, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 553) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for Valencia oranges and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such Valencia oranges; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on July 27, 1967.

(b) *Order.* (1) The respective quantities of Valencia oranges grown in Arizona and designated part of California which may be handled during the period July 30, 1967, through August 5, 1967, are hereby fixed as follows:

(i) District 1: 150,000 cartons;

(ii) District 2: 475,000 cartons;

(iii) District 3: Unlimited movement.

(2) As used in this section, "handled," "handler," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in said amended marketing agreement and order.

(Secs. 1–19, 48 Stat. 31, as amended; 7 U.S.C. 601–674)

Dated: July 28, 1967.

PAUL A. NICHOLSON,
Acting Director, Fruit and Vegetable Division, Consumer and Marketing Service.

[F.R. Doc. 67-8967; Filed, July 28, 1967; 1:02 p.m.]

[Lemon Reg. 278]

PART 910—LEMONS GROWN IN CALIFORNIA AND ARIZONA

Limitation of Handling

§ 910.578 Lemon Regulation 278.

(a) *Findings.* (1) Pursuant to the marketing agreement, as amended, and this part (Order No. 910, as amended), regulating the handling of lemons grown in California and Arizona, effective under the applicable provisions of the Agricultural Marketing Agreement Act of 1937, as amended (7 U.S.C. 601–674), and upon the basis of the recommendations and information submitted by the Lemon Administrative Committee, established under the said amended marketing agreement and order, and upon other available information, it is hereby found that the limitation of handling of such lemons, as hereinafter provided, will tend to effectuate the declared policy of the act.

(2) It is hereby further found that it is impracticable and contrary to the public interest to give preliminary notice, engage in public rule-making procedure, and postpone the effective date of this section until 30 days after publication hereof in the FEDERAL REGISTER (5 U.S.C. 553) because the time intervening between the date when information upon which this section is based became available and the time when this section must become effective in order to effectuate the declared policy of the act is insufficient, and a reasonable time is permitted, under the circumstances, for preparation for such effective time; and good cause exists for making the provisions hereof effective as hereinafter set forth. The committee held an open meeting during the current week, after giving due notice thereof, to consider supply and market conditions for lemons and the need for regulation; interested persons were afforded an opportunity to submit information and views at this meeting; the recommendation and supporting information for regulation during the period specified herein were promptly submitted to the Department after such meeting was held; the provisions of this section, including its effective time, are

identical with the aforesaid recommendation of the committee, and information concerning such provisions and effective time has been disseminated among handlers of such lemons; it is necessary, in order to effectuate the declared policy of the act, to make this section effective during the period herein specified; and compliance with this section will not require any special preparation on the part of persons subject hereto which cannot be completed on or before the effective date hereof. Such committee meeting was held on July 25, 1967.

(b) *Order.* (1) The respective quantities of lemons grown in California and Arizona which may be handled during the period July 30, 1967, through August 5, 1967, are hereby fixed as follows:

(i) District 1: Unlimited movement;

(ii) District 2: 232,500 cartons;

(iii) District 3: Unlimited movement.

(2) As used in this section, "handled," "District 1," "District 2," "District 3," and "carton" have the same meaning as when used in the said amended marketing agreement and order.

(Secs. 1-19, 48 Stat. 31, as amended; 7 U.S.C. 601-674)

Dated: July 27, 1967.

PAUL A. NICHOLSON,
Acting Director, Fruit and Vegetable Division, Consumer and Marketing Service.

[F.R. Doc. 67-8895; Filed, July 28, 1967; 10:56 a.m.]

Title 12—BANKS AND BANKING

Chapter I—Bureau of the Comptroller of the Currency, Department of the Treasury

PART 7—INTERPRETATIONS

Corporate Savings Accounts

Part 7, Chapter I, Title 12 is hereby amended by rescinding § 7.8.

Dated: July 25, 1967.

[SEAL] WILLIAM B. CAMP,
Comptroller of the Currency.

[F.R. Doc. 67-8843; Filed, July 28, 1967; 8:47 a.m.]

Title 14—AERONAUTICS AND SPACE

Chapter I—Federal Aviation Administration, Department of Transportation

[Airworthiness Docket No. 67-SW-52; Amdt. 39-452]

PART 39—AIRWORTHINESS DIRECTIVES

Bell Model 206A Helicopters

Investigation of a fuel tank explosion on a Bell Model 206A helicopter during ground maintenance activities revealed that the positive and negative wires of a fuel boost pump had been reversed. It is believed that this reversal was a contributing factor to the explosion.

If a similar explosion should occur in flight, a catastrophic failure of aircraft structure could result with possible serious injury or loss of life. Since the wires to the fuel boost pumps may be reversed in other helicopters of the same type design, an airworthiness directive is being issued to require inspection and modification of the fuel pump wiring on certain Model 206A helicopters.

Since a situation exists that requires immediate adoption of this regulation, it is found that notice and public procedure hereon are impracticable and good cause exists for making this amendment effective in less than thirty (30) days.

In consideration of the foregoing, and pursuant to the authority delegated to me by the Administrator (31 F.R. 13697) § 39.13 of Part 39 of the Federal Aviation Regulations is amended by adding the following new airworthiness directive:

BELL. Applies to Model 206A helicopters, serial numbers 4 through 20, 22 through 48, 50 through 56, 59, 61, and 63.

Compliance required as indicated below after the effective date of this airworthiness directive, unless already accomplished.

To assure proper grounding of both fuel boost pumps and prevent a potentially explosive condition in the fuel tank due to improperly wired electric fuel boost pumps, accomplish the following inspection and modification:

1. Before further flight, determine by either of the following methods that the white wire from each fuel boost pump is connected to the aircraft system ground wire:

(a) If the wire identification is legible, by reference to the Master Electrical Wiring Diagram in the Model 206A Maintenance and Overhaul Manual, confirm that helicopter system wires numbered Q2A18N (to the Forward Boost Pump), and Q4A18N (to the Aft Boost Pump) are connected to the white wire from the corresponding boost pump.

(b) If the wire identification is not legible, turn all switches off and disconnect each fuel boost pump white wire from the aircraft system wire. Check each aircraft system wire thus exposed for proper grounding using an ohmmeter or continuity checking device.

If the grounding is confirmed by either of the above methods, disconnected wires may be reconnected and the helicopter returned to service for not more than 25 hours before the modification required by subparagraph 2 below is accomplished.

If grounding is not confirmed by either of the above methods, the fuel pump leads may have been reversed. Use the Master Electrical Diagram in the Maintenance and Overhaul Manual to determine correct connections, and connect the pumps to the aircraft system accordingly. The helicopter may then be returned to service for not more than 25 hours operation before the modification required by subparagraph 2 below is accomplished.

2. Within the next 25 hours time in service, modify the fuel boost pump wiring in accordance with Part B, Bell Helicopter Co. Service Letter, Model 206A—No. 21, Revision A, dated July 18, 1967, or an equivalent method approved by the Director, Southwest Region, Federal Aviation Administration.

This amendment becomes effective on July 29, 1967.

(Secs. 313(a), 601, 603, Federal Aviation Act of 1958; 49 U.S.C. 1354(a), 1421, and 1423)

Issued in Fort Worth, Tex., on July 21, 1967.

A. L. COULTER,
Acting Director, Southwest Region.

[F.R. Doc. 67-8792; Filed, July 28, 1967; 8:45 a.m.]

Title 15—COMMERCE AND FOREIGN TRADE

Subtitle A—Office of the Secretary of Commerce

PART 12—FAIR PACKAGING AND LABELING

Notice of proposed rulemaking regarding the Department of Commerce proposal to issue procedures for the discharge of the Secretary's responsibilities under sections 5(d) and 5(e) of the Fair Packaging and Labeling Act (Public Law 89-755, 80 Stat. 1299) was published in the FEDERAL REGISTER of May 23, 1967 (32 F.R. 7532). Interested parties were afforded an opportunity to file written comment on the proposed procedures with the Office of the General Counsel of the Department of Commerce.

On the basis of the comments which were received, several changes in the proposed procedures have been effected.

The final procedures are set forth below in the form of a new Part 12 that is hereby added to Title 15, Subtitle A, Code of Federal Regulations.

Sec.
12.1 Introduction.
12.2 Undue proliferation.
12.3 Development of voluntary standards.
12.4 Report to the Congress.

AUTHORITY: The provisions of this Part 12 issued under the authority vested in the Secretary of Commerce by secs. 5(d) and 5(e), Public Law 89-755, 80 Stat. 1299, and delegated to the Assistant Secretary of Commerce for Science and Technology by sec. 3, Department Order 177 (31 F.R. 6746), as amended (32 F.R. 3110).

§ 12.1 Introduction.

(a) These procedures apply to the discharge of the responsibility given to the Secretary of Commerce by sections 5(d) and 5(e) of the Fair Packaging and Labeling Act (Public Law 89-755, 80 Stat. 1299), hereinafter called the "Act". The word "Secretary", as used hereinafter, shall refer to the Secretary of Commerce or his authorized delegate.

(b) The Secretary does not have the responsibility or the authority under the Act to issue any regulations governing the packaging or labeling practices of private industry.

(c) The Secretary does have the responsibility and authority to:

(1) Determine whether the reasonable ability of consumers to make value comparisons with respect to any consumer commodity or reasonably comparable consumer commodities is impaired by

undue proliferation of the weights, measures, or quantities in which such commodity or commodities are being distributed in packages for sale at retail.

(2) Request manufacturers, packers, and distributors, where a determination of undue proliferation has been made, to participate in the development of a voluntary product standard under the procedures governing the Department's voluntary standards program.

(3) Report to Congress with a recommendation as to whether legislation providing regulatory authority should be enacted, when after 1 year following the date private industry has been requested to participate in the development of a voluntary product standard it is determined that such a standard will not be published, or when following the publication of such a standard it is determined that the standard has not been observed.

(d) The Act does not furnish a detailed, definitive explanation of "undue proliferation". It does, however, point out that the condition of "undue proliferation" must be one which "impairs the reasonable ability of consumers to make value comparisons" with respect to consumer commodities. Generally, therefore, the Department will determine "undue proliferation" on a case-by-case basis, and, accordingly, is establishing by these procedures an orderly process for such determinations.

(e) As used hereinafter the term "undue proliferation" shall refer to such undue proliferation—of the weights, measures or quantities in which any consumer commodity or reasonably comparable consumer commodities are being distributed for sale at retail—as impairs the reasonable ability of consumers to make value comparisons with respect to such consumer commodity or commodities, as set out in section 5(d) of the Act.

§ 12.2 Undue proliferation.

(a) *Information as to possible undue proliferation.* Any person or group, including a State or local governmental entity, is invited to communicate information to the Secretary concerning the possible existence of undue proliferation. Such communications should be in writing and include supporting information and explanations.

(b) *Initiation of inquiry as to undue proliferation.* Upon receipt of information regarding the possible existence of undue proliferation, the Secretary will determine whether there has been a showing of good cause warranting an inquiry. If the Secretary determines that good cause exists, he shall initiate an inquiry for the purpose of finding facts concerning the existence of undue proliferation.

(c) *Procedures for Inquiry*—(1) *Cooperation with State and local officials.* Any inquiry initiated under paragraph (b) of this section may be conducted in cooperation with State and local weights and measures officials.

(2) *Participation by interested persons.* The Secretary may, during the course of the inquiry, afford interested persons or groups an opportunity to submit in writing comments, data, arguments, views, or other information relevant to the inquiry.

(d) *Proposed determination as to existence of undue proliferation.* (1) If, after consideration of all relevant information, the Secretary concludes that undue proliferation appears to exist, he shall publish a proposed determination to this effect. The proposed determination shall identify the particular consumer commodity or commodities involved and shall be accompanied by a concise statement of the facts upon which it is based.

(2) Within 60 days after publication of the proposed determination, any interested party may submit in writing comments, data, arguments, views, or other information relevant to the proposed determination. All written submissions shall be made a part of the public record.

(3) Within 30 days after the proposed determination has been published, any interested party may request in writing an oral hearing to present his views. The granting of such a hearing shall be at the discretion of the Secretary. Any such hearing shall be public and notice thereof shall be published at least 15 days in advance. A transcript of the hearing shall be made part of the public record.

(e) *Final determination as to undue proliferation.* As soon as practicable following the conclusion of the proceedings described in paragraph (d) of this section, the Secretary shall either publish a final determination of undue proliferation, or he shall publish a notice withdrawing his proposed determination of undue proliferation. In no event shall the withdrawal of a proposed determination operate to preclude the initiation of another inquiry regarding the same or similar subject matter under paragraph (b) of this section.

§ 12.3 Development of voluntary product standards.

(a) *Invitation to participate in the development of a voluntary product standard.* Whenever the Secretary publishes a final determination of undue proliferation under § 12.2(e), he shall invite manufacturers, packers, and distributors of the commodity or commodities involved to participate in the development of a voluntary product standard in accordance with the terms of the Act and the Department's published procedures for voluntary product standards. The term "Voluntary Product Standard" as used in this section means a standard for weights, measures or quantities in which the commodity or commodities are being distributed in packages for sale at retail.

(b) *Determination that voluntary product standard will not be published.* (1) If a voluntary product standard has not been developed within one year from the date on which participation was invited, the Secretary may conclude that a voluntary product standard will not likely be published. Upon reaching such a conclusion, the Secretary will publish a proposed determination that a voluntary product standard will not be published.

(2) Within 60 days after publication of the proposed determination, any interested party may submit in writing comments, data, arguments, views, or other information relevant to the proposed determination. All written submissions shall be made a part of the public record.

(3) Within 30 days after the proposed determination has been published, any interested party may request in writing an oral hearing to present his views. The granting of such a hearing shall be at the discretion of the Secretary. Any such hearing shall be public and notice thereof shall be published at least 15 days in advance. A transcript of the hearing shall be made part of the public record.

(4) As soon as practicable following the conclusion of the proceedings described in subparagraphs (2) and (3) of this paragraph, the Secretary shall either publish a final determination that a voluntary product standard will not be published, or he shall publish a notice withdrawing his proposed determination under subparagraph (1) of this paragraph. In no event shall the withdrawal of a proposed determination operate to preclude the publication of another proposed determination under subparagraph (1) of this paragraph with respect to the same or similar subject matter.

(c) *Determination that a published voluntary product standard has not been observed.* (1) Whenever the Secretary has reason to believe that a voluntary product standard published under these procedures is not being observed he shall initiate an inquiry to determine such fact.

(2) If, on the basis of the information developed during the inquiry, the Secretary concludes that the voluntary product standard is not being observed, he shall publish a proposed determination to this effect. The proposed determination shall identify the particular standard involved and shall be accompanied by a concise statement of the facts upon which it is based.

(3) Within 60 days after publication of the proposed determination, any interested party may submit in writing comments, data, arguments, views, or other information relevant to the proposed determination. All written submissions shall be made a part of the public record.

(4) Within 30 days after the proposed determination has been published, any interested party may request in writing an oral hearing to present his views. The granting of such a hearing shall be at the discretion of the Secretary. Any such hearing shall be public and notice thereof shall be published at least 15 days in advance. A transcript of the hearing shall be made part of the public record.

(5) As soon as practicable following the conclusion of the proceedings described in subparagraphs (3) and (4) of this paragraph, and upon consideration of all relevant information, the Secretary shall either publish a final determination that the voluntary product standard is not being observed, or he shall publish a notice withdrawing his proposed determination under subparagraph (2)

of this paragraph. In no event shall the withdrawal of a proposed determination operate to preclude the initiation of another inquiry regarding the same standard under subparagraph (1) of this paragraph.

§ 12.4 Report to the Congress.

Whenever the Secretary publishes a final determination under § 12.3(b)(4) or 12.3(c)(5), he shall promptly report such determination to the Congress with a statement of the efforts that have been made under the voluntary standards program and his recommendation as to whether Congress should enact legislation providing regulatory authority to deal with the situation in question.

Effective date. This part shall become effective upon publication in the FEDERAL REGISTER.

J. HERBERT HOLLOMON,
Assistant Secretary of Commerce for Science and Technology.

JULY 27, 1967.

[F.R. Doc. 67-8930; Filed, July 28, 1967; 8:49 a.m.]

Title 20—EMPLOYEES' BENEFITS

Chapter III—Social Security Administration, Department of Health, Education, and Welfare

[Reg. 4]

PART 404—FEDERAL OLD-AGE, SURVIVORS AND DISABILITY INSURANCE (1950-______)

Subpart K—Employment—Wages—Self-Employment—Self-Employment Income

WAGES AND EXCLUSION FROM WAGES

Regulations No. 4, as amended, of the Social Security Administration (20 CFR 404.1 et seq.) are further amended as follows:

1. Sections 404.1026 and 404.1027 are amended to read as follows:

§ 404.1026 Wages.

(a) *General.* (1) Whether remuneration paid after 1950 for employment performed after 1936 constitutes wages is determined under section 209 of the Act. This section and § 404.1027 (relating to the statutory exclusions from wages) apply with respect only to remuneration paid after 1950 for employment performed after 1936. Whether remuneration paid after 1936 and prior to 1940 for employment performed after 1936 constitutes wages shall be determined in accordance with the applicable provisions of law and Regulations No. 2 (20 CFR, 1938 ed., Part 402). Whether remuneration paid after 1939 and prior to 1951 for employment performed after 1936 constitutes wages shall be determined in accordance with the applicable provisions of law and Part 403 of this chapter (Regulations No. 3).

(2) The term "wages" means all remuneration for employment unless specifically excepted under section 209 of the Act (see § 404.1027).

(3) The name by which the remuneration for employment is designated is immaterial. Thus, salaries, fees, bonuses, and commissions on sales or on insurance premiums are wages within the meaning of the Act if paid as compensation for employment.

(4) Generally, the basis upon which the remuneration is paid is immaterial in determining whether the remuneration constitutes wages. Thus, it may be paid on the basis of piecework or a percentage of profits; and it may be paid hourly, daily, weekly, monthly, or annually. See, however, § 404.1027(m)(3) relating to the treatment of cash remuneration computed on a time basis for agricultural labor.

(5) Generally, the medium in which the remuneration is paid is also immaterial. It may be paid in cash or in something other than cash, as for example, goods, lodging, food, or clothing. Remuneration paid in items other than cash is computed on the basis of the fair value of such items at the time of payment. See, however, § 404.1027(l) relating to the treatment of remuneration paid in any medium other than cash for services not in the course of the employer's trade or business, for domestic service in a private home of the employer, or for agricultural labor, § 404.1027(o) for services described in section 209(j) of the Act (relating to home workers), and § 404.1027(p) relating to tips paid in a medium other than cash.

(6) Ordinarily, facilities or privileges (such as entertainment, medical services, or so-called "courtesy" discounts on purchases), furnished or offered by an employer to his employees generally are not considered as remuneration for employment if such facilities or privileges are of relatively small value and are offered or furnished by the employer merely as a means of promoting the health, good will, contentment, or efficiency of his employees. The term "facilities or privileges," however, does not ordinarily include the value of meals or lodging furnished to employees. The value of these items is wages where:

(i) It is agreed as part of the contract of employment that the employer is to furnish to the employee daily meals or regular lodging or both; or

(ii) The value of such items forms an appreciable part of the total remuneration. For example, the value of meals or lodging furnished to hospital, restaurant, or hotel employees or to seamen or other employees aboard vessels, would generally be wages because either one or both of these conditions are met.

(7) Amounts of so-called "vacation allowances" paid to an employee constitute wages. Thus, the salary of an employee on vacation, paid notwithstanding his absence from work, constitutes wages.

(8) Amounts paid specifically—either as advances or reimbursements—for traveling or other bona fide ordinary and necessary expenses incurred or reasonably expected to be incurred in the business of the employer are not wages. Traveling and other reimbursed expenses must be identified either by making a separate payment or by specifically indicating the separate amounts where both wages and expense allowances are combined in a single payment.

(9) Remuneration for employment, unless such remuneration is specifically excepted under section 209 of the Act, constitutes wages even though at the time paid the relationship of employer and employee no longer exists between the person in whose employ the services were performed and the individual who performed them.

Example: A is employed by B during January 1966, in employment and is entitled to receive remuneration of $100 for the services performed for B during the month. A leaves the employ of B on January 31, 1966. On February 15, 1966 (when A is no longer an employee of B), B pays A the remuneration of $100 which was earned for the services performed in January. The $100 is wages within the meaning of the Act.

(b) *When paid and received.* (1) In general, wages are received by an employee at the time they are paid by the employer to the employee. Wages are paid by an employer at the time that they are actually or constructively paid unless under subparagraph (3) of this section they are deemed to be subsequently paid. For provisions relating to the time when tips received by an employee are deemed paid to the employee, see paragraph (d) of this section.

(2) Wages are constructively paid when they are credited to the account of or set apart for an employee so that they may be drawn upon by him at any time although not then actually reduced to possession. To constitute payment in such a case (i) the wages must be credited to or set apart for the employee without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and must be made available to him so that they may be drawn upon at any time, and their payment brought within his own control and disposition, or (ii) there is an intention by the employer to pay or to set apart or credit, and ability to pay wages when due, and failure of the employer to credit or set apart the wages is due to clerical error or inadvertence in the mechanics of payment, and because of such clerical error or inadvertence the wages are not actually available at that time. However, where the employee has authority to withhold wages from himself in the interest of the employer, his failure to reduce any of his wages to his possession shall be deemed to be in the interest of his employer and to establish the employer's intent not to pay such wages, unless there is a clear showing that such withholding was exclusively in the employee's interest. As to the time tips are deemed paid, see § 404.1026(d). For provisions relating to the treatment of deductions from remuneration as payments of re-