E5. Grant of permanent easement to the State of Alabama for the construction, operation, and maintenance of a highway affecting approximately 0.4 acre of Wheeler Reservoir land in Limestone County, Alabama—Tract No. XTWR-93H.

E6. Proposed abandonment of certain rights affecting 0.10 acre of Chickamauga Reservoir land located in Rhea County, Tennessee—Tract No. XCR-170.

E7. Filing of condemnation cases.

F—Unclassified

F1. Supplement to Memorandum of Understanding No. TV-56700A with the State of Tennessee renewing the recognition of TVA as a water quality management agency as defined under the Clean Water Act.

CONTACT PERSON FOR MORE INFORMATION: Craven H. Crowell, Jr., Director of Information, or a member of his staff can respond to requests for information about this meeting. Call (615) 632-8000, Knoxville, Tennessee. Information is also available at TVA's Washington, Office, (202) 245-0101.

Dated: April 16, 1985.

W.F. Willis,

General Manager.

[FR Doc. 85-9591 Filed 4-17-85; 1:31 pm]

BILLING CODE 8120-01-M

federal register

Friday
April 19, 1985

Part II

Reader Aids

List of Libraries That Have Announced Availability of Federal Register and Code of Federal Regulations

LIST OF LIBRARIES THAT HAVE ANNOUNCED AVAILABILITY OF FEDERAL REGISTER AND CODE OF FEDERAL REGULATIONS

In order to better serve the public the Office of the Federal Register is publishing a list of libraries where the *Federal Register* and *Code of Federal Regulations* are available for examination free of charge. This list contains only those Government depository libraries and other libraries that specifically have chosen to be included. A complete listing of *Government Depository Libraries* is available without charge from The Library, U.S. Government Printing Office, 5236 Eisenhower Avenue, Alexandria, VA 22304.

The Office of the Federal Register's list will be updated annually unless public interest requires more frequent publication. Any library that maintains these publications, makes them available to the public, and wishes to be included on future lists should write to the Director of the Federal Register, National Archives and Records Service, GSA, Washington, DC 20408, or phone (202) 523-5227 giving the name and address of the library. (*FR only. †CFR only.)

ALABAMA

Birmingham:
Government Documents Department
Birmingham Public Library
2020 Park Place
Birmingham, AL 35203
(205) 254-2551

Gadsden:
Gadsden Public Library
254 College Street
Gadsden, AL 35901
(205) 547-1611

Mobile:
Governmental Information Division
Mobile Public Library
564 Davis Avenue
Mobile, AL 36603
(205) 438-7092

Government Documents Department
University of South Alabama Library
Mobile, AL 36688
(205) 460-7024

Montgomery:
Alabama Public Library Service
6030 Monticello Drive
Montgomery, AL 36130
(205) 277-7330

Tuscaloosa:
University of Alabama Library
Reference Department
Box S
University, AL 35486
(205) 348-6046

ALASKA

Anchorage:
Alaska Resources Library
U.S. Department of the Interior
701 C Street, Box 36
Anchorage, AK 85513

Office of the Solicitor, Law Library
U.S. Department of the Interior
510 L Street, Suite 408
Anchorage, AK 99501

Fairbanks:
Bureau of Land Management
Library
Fairbanks District Office
P.O. Box 1150
North Post of Ft. Waynewright
Fairbanks, AK 99707

Rasmuson Library
Government Documents Section
University of Alaska
Fairbanks, AK 99701

Juneau:
Alaska State Library
8th Floor, New State Office Bldg.
Pouch G
Juneau, AK 99811
(907) 465-2920

ARIZONA

Flagstaff:
Government Documents Department
Northern Arizona University Library
Flagstaff, AZ 86011
(602) 523-2171

Glendale:
Velma Teague Library
7010 N. 58th Avenue
Glendale, AZ 85301
(602) 931-5576

Phoenix:
Office of the Field Solicitor, Law Library
U.S. Department of the Interior
Valley Bank Center, Suite 2080
201 North Central Avenue
Phoenix, AZ 85073

Phoenix Public Library
Business, Science & Technology—Documents
12 E. McDowell Road
Phoenix, AZ 85004
(602) 262-6451

Tempe:
Arizona State University
College of Law Library
Government Documents
Tempe, AZ 85281

Government Documents Department
Arizona State University Library
Tempe, AZ 85281

Window Rock:
Field Solicitor, Law Library
U.S. Department of the Interior
Window Rock, AZ 86515

ARKANSAS

Little Rock
Government Documents Department
UALR Library
University of Arkansas at Little Rock
33rd and University Avenue
Little Rock, AR 72204
(501) 569-3120

Searcy:
Beaumont Memorial Library
Harding University
P.O. Box 928
Searcy, AR 72143
(501) 268-6161

CALIFORNIA

Anaheim:
Anaheim Public Library
500 W. Broadway Avenue
Anaheim, CA 92805
(714) 999-1880

Arcata:
Documents Department
The Library
Humboldt State University
Arcata, CA 95521

Burlingame:
The San Mateo Foundation*
1204 Burlingame Avenue
P.O. Box 627
Burlingame, CA 94010
(415) 342-2477

Glendale:
City of Glendale
Glendale Public Library
222 East Harvard Street
Glendale, CA 91205

La Jolla:
Government Documents, Maps, Microforms Department
Central University Library C-075-P
University of California, San Diego
La Jolla, CA 92093
(714) 452-3338

Lakewood:
Angelo M. Iacoboni Library
5020 Clark Avenue
Lakewood, CA 90712
(213) 866-1777

Long Beach:
Government Publications
Long Beach Public Library and Information Center
101 Pacific Avenue
Long Beach, CA 90802
(213) 437-2949, ext. 40

Long Beach Safety Council Library
121 Linden Avenue
Long Beach, CA 90802

Menlo Park:
U.S. Geological Survey Library
345 Middlefield Road
Menlo Park, CA 94025

CALIFORNIA—Continued

Oakland:
Holy Names College Library
3500 Mountain Blvd.
Oakland, CA 94619

Orange:
Thurmond Clarke Memorial Library
Chapman College
333 North Glassell Street
Orange, CA 92666

Pasadena:
City of Pasadena
Pasadena Public Library
285 E. Walnut Street
Pasadena, CA 91101
(213) 577-4054

Redwood City:
Redwood City Public Library
881 Jefferson Avenue
Redwood City, CA 94063
(415) 369-6251, ext. 288

San Mateo County Superintendent of Schools Office
Educational Resources Center
333 Main Street
Redwood City, CA 94063
(415) 364-5600

Richmond:
Richmond Public Library
Civic Center Plaza
Richmond, CA 94804

Riverside:
Field Solicitor, Law Library
U.S. Department of the Interior
3610 Center Avenue, Suite 104
Riverside, CA 92506

Riverside City and County Public Library
(Current CFR only)
3581 Seventh Street
P.O. Box 468
Riverside, CA 92502
(714) 787-7203

Sacramento:
Law Library
California State Library
P.O. Box 2037
Sacramento, CA 95809
(916) 445-8833

Regional Solicitor, Law Library
U.S. Department of the Interior
Room E-2753
2800 Cottage Way
Sacramento, CA 95825

San Bernardino:
San Bernardino County Library
104 West Fourth Street
San Bernardino, CA 92415

San Diego:
Western State University
College of Law
1333 Front Street
San Diego, CA 92101
(714) 231-0300

San Francisco:
Field Solicitor, Law Library
U.S. Department of the Interior
450 Golden Gate Avenue
Box 36064
San Francisco, CA 94102

University of California
Hastings College of the Law
Library
198 McAllister Street
San Francisco, CA 94102

San Rafael:
Marin County Free Library
Civic Center Administration Building
San Rafael, CA 94903
(415) 499-6051

Vallejo:
California Maritime Academy*
P.O. Box 1392
Vallejo, CA 94590
(707) 644-5601

COLORADO

Denver:
Bureau of Land Management
Denver Service Center Library
Building 50
Denver Federal Center
Denver, CO 80225

Bureau of Reclamation Library
Engineering and Research Center
P.O. Box 25007, Denver Federal Center
Denver, CO 80225

Colorado State Library
1362 Lincoln Street
Denver, CO 80203

Regional Solicitor, Law Library
U.S. Department of the Interior
Room 1400, Bldg. 67, Denver Federal Center
P.O. Box 25007
Denver, CO 80225

Rocky Mountain Regional Office Library
National Park Service
655 Parfect Street
P.O. Box 25287
Denver, CO 80225

Fort Collins:
Documents Department
The Libraries
Colorado State University
Fort Collins, CO 80523

Greeley:
James A. Michener Library
Government Publications Service
University of Northern Colorado
Greeley, CO 80639

Lakewood:
Villa Library*
455 South Pierce Street
Lakewood, CO 80226
(303) 936-7407

Pueblo:
Pueblo Regional Planning Commission Library*
No. 1 City Hall Place
Pueblo, CO 81003
(303) 543-6006

CONNECTICUT

Bloomfield:
Prosser Public Library
1 Tunxis Avenue
Bloomfield, CT 06002

Danielson:
Quinebaug Valley Community College
P.O. Box 59
Danielson, CT 06239
774-1130

East Haven:
Hagaman Memorial Library*
227 Main Street
East Haven, CT 06512
(203) 468-3223

Fairfield:
Nyselius Library
Fairfield University
North Benson Road
Fairfield, CT 06430
(203) 255-5411, Ext. 2451

Hartford:
The Stanley Osborne Library*
Third Floor
The Connecticut State Department of Health Services
79 Elm Street
Hartford, CT 06115
(203) 566-2198

Middletown:
Olin Library
Wesleyan University
Middletown, CT 06457

Stamford:
Ferguson Library
96 Broad Street
Stamford, CT 06901

Storrs:
Government Publications Department
University of Connecticut Library
University of Connecticut
Storrs, CT 06268

Waterbury:
Silas Bronson Public Library
Business, Industry & Technology Department
267 Grand Street
Waterbury, CT 06702

Wethersfield:
Wethersfield Public Library
515 Silas Deane Highway
Wethersfield, CT 06109

DELAWARE

Wilmington:
The Delaware Law School Library
Widener University
P.O. Box 7475 Concord Pike
Wilmington, DE 19803
(302) 478-5280
Ext. 247

DISTRICT OF COLUMBIA

Natural Resources Library
U.S. Department of the Interior
Washington, DC 20240

Office of the Federal Register
1100 L Street, N.W.
Room 8301
Washington, DC 20408
(202) 523-4986

FLORIDA

Clearwater:
Clearwater Public Library
100 North Osceola Avenue
Clearwater, FL 33515

Melbourne:
Government Documents Department
Florida Institute of Technology
Library
University Blvd.
Melbourne, FL 32901
(305) 723-3701

Orlando:
Orange County Library System
General Information Department
10 N. Rosalind Avenue
Orlando, FL 32801
(305) 425-4694

Sarasota:
The University of Sarasota
2080 Ringling Blvd.
Sarasota, FL 33577
(813) 955-4228

Tallahassee:
Documents Section
State Library of Florida
R. A. Gray Building
Tallahassee, FL 32301
(904) 487-2651

Tampa:
Tampa-Hillsborough County Public Library
900 North Ashley Street
Tampa, FL 33602
(813) 223-8969

GEORGIA

Athens:
University of Georgia Libraries
Government Reference Department
Athens, GA 30602

Atlanta:
Office of the Regional Solicitor, Law Library
U.S. Department of the Interior
148 Cain Street, N.E., Suite 405
Atlanta, GA 30303

Dublin:
Laurens County Library
801 Bellevue Ave.
Dublin, GA 31021

Elberton:
Southeastern Power Administration
Law Library
U.S. Department of Energy
Samuel Elbert Building
Elberton, GA 30635

Savannah:
Chatham-Effingham-Liberty Regional Library
2002 Bull Street
Savannah, GA 31499
(912) 234-5127

IDAHO

Boise:
Field Solicitor, Law Library
U.S. Department of the Interior
Federal Building, U.S. Courthouse
Box 20
Boise, ID 83724

Pocatello:
The Library
Idaho State University
Pocatello, ID 83209

ILLINOIS

Bloomington:
Illinois Wesleyan University
Library
Bloomington, IL 61701

Chicago:
Government Publications Department
Chicago Public Library
425 N. Michigan Avenue
Chicago, IL 60611
(312) 269-3002

University of Chicago Law Library
1121 East 60th Street
Chicago, IL 60637

Documents Department
University of Illinois at Chicago Circle
The Library, P.O. Box 8198
Chicago, IL 60680
(312) 996-2716/996-2738

Dekalb:
Government Publications Department
Northern Illinois University
Founders Library
Dekalb, IL 60115
(815) 753-1932

Lake Forest:
Lake Forest College Library
Lake Forest, IL 60045
(312) 234-3100, ext. 410

Lockport:
Lewis University
Route 53
Lockport, IL 60441
(815) 838-0500

Macomb:
Government Publications and Legal Reference Library
Western Illinois University
Macomb, IL 61455
(309) 298-2411

Niles:
Niles Public Library District
6960 Oakton Street
Niles, IL 60648
(312) 967-8554

Normal:
Milner Library
Illinois State University
Normal, IL 61761

Oak Park:
Oak Park Public Library
834 Lake Street
Oak Park, IL 60301
(312) 383-8200

Rockford:
Rockford Public Library
215 North Wyman Street
Rockford, IL 61101
(815) 965-6731

Springfield:
Energy Information Library*
Illinois Institute of Natural Resources, Room 300
325 W. Adams Street
Springfield, IL 62706

Waukegan:
County of Lake
Law Library
18 North County Street
Waukegan, IL 60085
(312) 689-6654

INDIANA

Fort Wayne:
The Public Library of
Fort Wayne and Allen County
900 Webster Street
Fort Wayne, IN 46802
(219) 424-7241

Indianapolis:
Reference and Loan Division
Indiana State Library
140 N. Senate Ave.
Indianapolis, IN 46204
(317) 232-3675

Muncie:
Ball State University Library
Government Publications Service
Muncie, IN 47305
(317) 285-6195

South Bend:
Indiana University at South Bend
1700 Mishawaka Avenue
South Bend, IN 46615
(219) 237-4440

IOWA

Ames:
Library—Government Publications Department
Iowa State University
Ames, IA 50010
(515) 294-2834

Des Moines:
State Library Commission of Iowa
Law Library
Capitol Building
Des Moines, IA 50319
(515) 281-5125

State Library Commission of Iowa
Historical Building
East 12th & Grand
Des Moines, IA 50319

Dubuque:
Carnegie-Stout Public Library
Eleventh and Bluff Streets
Dubuque, IA 52001
(319) 583-9197

Wahlert Memorial Library
Loras College
1450 Alta Vista
Dubuque, IA 52001

KANSAS

Colby:
H. F. Davis Memorial Library
Colby Community College
1255 South Range
Colby, KS 67701
(913) 462-3984

KANSAS—Continued

Lawrence:
University of Kansas Law Library
Green Hall
Lawrence, KS 66045
(913) 864-3025

Pittsburg:
Leonard H. Axe Library
Pittsburg State University
Pittsburg, KS 66762
(316) 231-7000, ext. 4889

Salina:
Memorial Library
Kansas Wesleyan
100 East Claflin
Salina, KS 67401-6196
(913) 827-5541, ext. 298

Topeka:
Washburn University of Topeka
School of Law Library
Topeka, KS 66621
(913) 295-6660

KENTUCKY

Bowling Green:
Western Kentucky University
Helm-Cravens Library
Bowling Green, KY 42101

Frankfort:
Government Document Section
State Library Division
Kentucky Department of Library & Archives
Berry Hill
Frankfort, KY 40602
(502) 564-2480

Highland Heights
Northern Kentucky University Library
Government Documents Department
Highland Heights, KY 41076

Lexington:
University of Kentucky Libraries
Government Publications Department
Lexington, KY 40506

Law Library
University of Kentucky
Lexington, KY 40506

Louisville:
University of Louisville
The Library
Louisville, KY 40208

Pikeville:
CITAC Library
Pikeville College
Armington Science Center
Pikeville, KY 41501
(606) 432-9396

LOUISIANA

Baton Rouge:
Library, Department of Urban & Community Affairs
5790 Florida Boulevard
Baton Rouge, LA 70806

Louisiana State Library
P.O. Box 131
760 N. Riverside Mall
Baton Rouge, LA 70821
(504) 389-6651

Lafayette:
University of Southwestern Louisiana
University Libraries
Lafayette, LA 70501

New Orleans:
U.S. Court of Appeals Library
5th Circuit
600 Camp Street
Room 106
New Orleans, LA 70130
(504) 589-6510

MAINE

Lewiston:
George and Helen Ladd Library
Bates College
Lewiston, ME 04240

Portland:
Donald L. Garbrecht Law Library
246 Deering Avenue
Portland, ME 04102
(207) 780-4350

MARYLAND

Aberdeen:
Department of the Army
U.S. Army Environmental Hygiene Agency
ATTN: Librarian, Bldg. E-2100
Aberdeen Proving Ground, MD 21010

Annapolis:
Maryland State Law Library
Courts of Appeal Building
361 Rowe Boulevard
Annapolis, MD 21401

Baltimore:
Enoch Pratt Free Library
400 Cathedral Street
Baltimore, MD 21201

Cumberland:
Allegany Community College Library
Willow Brook Road
P.O. Box 1695
Cumberland, MD 21502
(301) 724-7700, ext. 36

Oakland:
Garrett County Planning Office*
323 East Oak Street
Oakland, MD 21550
(301) 334-4200

Rockville:
Medical Library
Food & Drug Administration
5600 Fishers Lane
Room 11B40
Rockville, MD 20857

Department of Public Libraries
Montgomery County
99 Maryland Avenue
Rockville, MD 20850
(301) 279-1966

MASSACHUSETTS

Boston:
Government Documents Department
Boston Public Library
Copley Square
Boston, MA 02117

Gloucester:
Gloucester Lyceum and Sawyer Free Library*
General Reference Section
2 Dale Avenue
Gloucester, MA 01930
(617) 283-0376

Newton Corner:
Office of the Regional Solicitor, Law Library
Suite 306
1 Gateway Center
Newton Corner, MA 02156

Springfield:
The City Library
Central Library
220 State Street
Springfield, MA 01103

Woburn:
Commonwealth of Massachusetts
Trial Court of the Commonwealth
District Court Department
Fourth Eastern Middlesex Division
Woburn, MA 01801
(617) 935-4000

MICHIGAN

Ann Arbor:
Washtenaw Community College
4800 East Huron River Drive
Ann Arbor, MI 48106
(313) 973-3300

Detroit:
Downtown Library*
Detroit Public Library
121 Gratiot
Detroit, MI 48226

Detroit Public Library
5201 Woodward Avenue
Detroit, MI 48202

Municipal Reference Library
Detroit Public Library
1004 City-County Building
Detroit, MI 48226

Arthur Neef Law Library
Wayne State University
468 W. Ferry Mall
Detroit, MI 48202
(313) 577-3925

East Lansing:
Documents Department
Michigan State University Library
East Lansing, MI 48824

Flint:
Flint Public Library
General Reference Department
1026 E. Kearsley Street
Flint, MI 48502
(313) 232-7111

MICHIGAN—Continued

Lansing:
Thomas M. Cooley Law School Library
U.S. Documents Collection
217 South Capitol Avenue
Lansing, MI 48901
(517) 371-5140

Marquette:
Government Documents Department
Olson Library
Northern Michigan University
Marquette, MI 49855
(906) 227-2112

Mount Clemens:
Macomb County Library
16480 Hall Road
Mount Clemens, MI 48044
469-5300

Mt. Pleasant:
Library - Documents Department
Central Michigan University
Mt. Pleasant, MI 48859
(517) 774-3414

Pontiac:
Adams-Pratt Oakland County Law Library
1200 N. Telegraph Road
Pontiac, MI 48053

Oakland Schools Library*
2100 Pontiac Lake Road
Pontiac, MI 48054

Rochester:
Kresge Library
Documents Department
Oakland University
Squirrel/Walton
Rochester, MI 48063
(313) 377-2476

Saginaw:
Public Libraries of Saginaw
505 Janes
Saginaw, MI 48605
(517) 755-0904

Traverse City:
Mark Osterlin Library
Documents Department
Northwestern Michigan College
1701 East Front Street
Traverse City, MI 49684
(616) 946-5650, ext. 540

University Center:
Learning Resources Center
Delta College
University Center, MI 48710

MINNESOTA

Bemidji:
Documents Section
A. C. Clark Library
Bemidji State University
Bemidji, MN 56601
(218) 755-2958

Blaine:
Anoka County Library
707 Highway 10
Blaine, MN 55434

Cambridge:
East Central Regional Library*
Cambridge, MN 55008

Duluth:
Duluth Public Library
520 W. Superior Street
Duluth, MN 55802
(218) 723-3804

Edina:
Southdale-Hennepin Area Library
7001 York Avenue South
Edina, MN 55435
(612) 830-4900

Mankato:
Memorial Library
Mankato State University
Box 19
Mankato, MN 56001
(507) 389-6201

Minneapolis:
Minnesota Hospital Association Library
2333 University Ave. S.E.
Minneapolis, MN 55414
(612) 331-5571

Government Publications Division
409 Wilson Library
University of Minnesota
Minneapolis, MN 55455
(612) 373-7813

St. Paul:
Minnesota State Law Library
117 University Avenue
St. Paul, MN 55155
(612) 296-2775

Government Publications Office
St. Paul Public Library
90 West Fourth Street
St. Paul, MN 55102
292-6178

Stillwater:
Stillwater Public Library
223 North Fourth Street
Stillwater, MN 55082
439-1675

Twin Cities:
Field Solicitor, Law Library
U.S. Department of the Interior
686 Federal Building, Fort Snelling
Twin Cities, MN 55111

Winona:
Maxwell Library
Government Documents
Winona State University
Winona, MN 55987
(507) 457-5148

MISSISSIPPI

Gulfport:
Harrison County Law Library
1st Judicial Courthouse
1801 23rd Avenue
Gulfport, MS 39501
(601) 864-5161 ext. 336

Jackson:
H. T. Sampson Library
Jackson State University
Jackson, MS 39217

MISSOURI

Columbia:
Ellis Library
University of Missouri-Columbia
Columbia, MO 65201
(314) 882-6733

Fulton:
Reeves Library
Westminster College
Fulton, MO 65251
(314) 642-3361

Jefferson City:
Missouri State Library
308 E. High Street
P.O. Box 387
Jefferson City, MO 65102
(314) 751-4552

Kansas City:
Kansas City Public Library
311 East 12th Street
Kansas City, MO 64106
(816) 221-2685

Liberty:
Charles F. Curry Library
Government Documents
William Jewell College
Liberty, MO 64068
(816) 781-3806, ext. 293

St. Louis:
Missouri Botanical Garden*
(back issues held 1 year)
2345 Tower Grove Avenue
St. Louis, MO 63110
(314) 772-7600

St. Louis County Library
1640 S. Lindbergh Blvd.
St. Louis, MO 63131
(314) 994-3300

Documents Department
St. Louis Public Library
1301 Olive Street
St. Louis, MO 63103
(314) 241-2288, ext. 375

Thomas Jefferson Library
University of Missouri-St. Louis
8001 Natural Bridge Road
St. Louis, MO 63144
(314) 453-5954

Sedalia:
State Fair Community College Library
1900 Clarendon Road
Sedalia, MO 65301

Springfield:
Walker Library
Drury College
Springfield, MO 65802

Southwest Missouri State University
The Library
Springfield, MO 65802
(417) 831-1561

MONTANA

Billings:
Bureau of Land Management Library
P.O. Box 30157
Billings, MT 59107

MONTANA, Billings—Continued

Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 1538
Billings, MT 59103

NEBRASKA

Kearney:
Calvin T. Ryan Library
Kearney State College
Kearney, NE 68847

Lincoln:
Nebraska Library Commission
1420 P Street
Lincoln, NE 68508
(402) 471-2045

University of Nebraska-Lincoln Libraries
Lincoln, NE 68588

Norfolk:
Northeast Technical Community College
801 E. Benjamin Avenue
Norfolk, NE 68701
(402) 371-2020

Wayne
U. S. Conn Library
Wayne State College
Wayne, NE 68787
(402) 375-2200, ext. 213

NEVADA

Boulder City:
Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 427, Park Street
Boulder City, NV 89005

Carson City:
Nevada State Library
Capitol Complex
Carson City, NV 89710
(702) 885-5160

Reno:
Government Publications Department
University of Nevada Library
Reno, NV 89557
(702) 784-6579

NEW HAMPSHIRE

Concord:
Law Division, State Library
Supreme Court Building
Loudon Road
Concord, NH 03301
(603) 271-3777

New London:
Fernald Library
Colby-Sawyer College
New London, NH 03257

NEW JERSEY

Bloomfield:
Bloomfield Public Library
90 Broad Street
Bloomfield, NJ 07003
(201) 429-9292

Bridgeton:
Cumberland County Library
800 East Commerce Street
Bridgeton, NJ 08302

Elmer:
Arthur P. Schalick High School
Elmer-Centerton Road
R.D. 1
Elmer, NJ 08318

Hackensack:
Johnson Free Public Library
Hackensack Area Reference Library
275 Moore Street
Hackensack, NJ 07601

Jersey City:
Hudson Health Systems Agency Library
871 Berger Avenue
Jersey City, NJ 07306

Lawrenceville:
Franklin F. Moore Library
Rider College
Lawrenceville, NJ 08648
(609) 896-5115

Mahwah:
Ramapo College Library
505 Ramapo Valley Road
Mahwah, NJ 07430

Newark:
Newark Public Library
5 Washington Street
P.O. Box 630
Newark, NJ 07101
(201) 733-7782

Paterson:
Paterson Free Public Library
250 Broadway
Paterson, NJ 07501
(201) 881-3750

Pomona:
Stockton State College
Pomona, NJ 08240
(609) 652-1776, ext. 266

Toms River:
Ocean County College
Learning Resources Center
College Drive
Toms River, NJ 08753
(201) 255-4000 ext. 385

Trenton:
New Jersey State Law Library
185 West State Street
P.O. Box 1898
Trenton, NJ 08625
(609) 292-6230

Voorhees:
Camden County Library
Echelon Urban Center
Laurel Road
Voorhees, NJ 08043
(609) 772-1636

Wayne:
Wayne Public Library
475 Valley Road
Wayne, NJ 07470
(201) 694-4272

NEW MEXICO

Albuquerque:
Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 1696
Albuquerque, NM 87103

The University of New Mexico
General Library
Albuquerque, NM 87131
(505) 277-4241 and 277-5441

The University of New Mexico
School of Law Library
1117 Stanford NE
Albuquerque, NM 87131
(505) 277-6236

Las Vegas:
New Mexico Highlands University
Donnelly Library
Las Vegas, NM 87701

Portales:
Golden Library
Documents Department
Eastern New Mexico University
Portales, NM 88130

Santa Fe:
New Mexico State Library
300 Don Gaspar
Santa Fe, NM 87503
(505) 827-2033

Office of the Solicitor, Law Library
U.S. Department of the Interior
U.S. Courthouse, Room 224
P.O. Box 1042
Santa Fe, NM 87501

Silver City:
Miller Library
Western New Mexico University
Silver City, NM 88061

NEW YORK

Albany:
The New York State Library
The State Education Department
Cultural Education Center
Empire State Plaza
Albany, NY 12230

Brooklyn:
Brooklyn Public Library
Business Library
280 Cadman Plaza West
Brooklyn, NY 11201
(212) 780-7800

Corning:
The Arthur A. Houghton, Jr. Library
Corning Community College
Corning, NY 14830
(607) 962-9251

Garden City:
Adelphi University
Swirbul Library
South Avenue
Garden City, NY 11530
(516) 294-8700 ext. 7345

NEW YORK—Continued

Geneseo:
State University of New York at Geneseo
Milne Library
Government Documents
Geneseo, NY 14454

Greenvale:
C. W. Post Center—Long Island University
B. Davis Schwartz Memorial Library
Greenvale, NY 11548

New Paltz:
Government Documents Department
Sojourner Truth Library
State University College
New Paltz, NY 12561
(914) 257-2252

Niagara Falls:
Niagara Falls Public Library
1425 Main Street
Niagara Falls, NY 14305
(716) 278-8113

Oswego:
State University of New York at Oswego
Oswego, NY 13126
(315) 341-4267

Rochester:
Rochester Public Library
Business and Social Science Division
115 South Avenue
Rochester, NY 14604
(716) 428-7342

Schenectady:
Schenectady County Public Library
Liberty and Clinton Streets
Schenectady, NY 12305

Syracuse:
Reference Department
Onondaga County Public Library
335 Montgomery Street
Syracuse, NY 13202
475-8458

Uniondale:
Nassau Library System
900 Jerusalem Avenue
Uniondale, NY 11553
(516) 292-8920

NORTH CAROLINA

Asheboro:
Asheboro Public Library
201 Worth Street
Asheboro, NC 27203
(919) 629-3329

Boone:
Regional Information Center
Region D Council of Governments
P.O. Box 1820
Boone, NC 28607

Charlotte:
Public Librarty of Charlotte and Mecklenburg County
310 N. Tryon Street
Charlotte, NC 28202
(704) 374-2540

Durham:
William Perkins Library
Public Documents Department
Duke University
Durham, NC 27706
(919) 684-2380

Gastonia:
Gaston County Public Library*
Headquarters: Gaston-Lincoln Regional Library
1555 East Garrison Boulevard
Gastonia, NC 28052
(704) 865-3418

Greenville:
J. Y. Joyner Library
East Carolina University
Greenville, NC 27834

Raleigh:
Documents Department
The D. H. Hill Library
North Carolina State University
Box 5007
Raleigh, NC 27650

North Carolina Supreme Court Library
2 East Morgan Street
P.O. Box 28006
Raleigh, NC 27611
(919) 733-3425

Winston-Salem:
Forsyth County Public Library
660 West Fifth Street
Winston-Salem, NC 27101
(919) 727-2220

NORTH DAKOTA

Bismarck:
Bismarck Junior College*
Schafer Heights
Bismarck, ND 58501

North Dakota State Library
Highway 83 North
Bismarck, ND 58505
224-2490

Office of Program Planning*
All Nations Circle - Bldg. 35
United Tribes Educational Technical Center
3315 South Airport Road
Bismarck, ND 58501

OHIO

Athens:
Government Documents Department
Ohio University Library
Athens, OH 45701
(614) 594-5604

Cincinnati:
Municipal Reference Library
224 City Hall
Cincinnati, OH 45202

National Institute for Occupational Safety and Health
Division of Technical Services
Robert A. Taft Laboratories
4676 Columbia Parkway
Cincinnati, OH 45226

Cleveland:
Cleveland Public Library
325 Superior Avenue
Cleveland, OH 44114

Cleveland Regional Sewer District* Library
Administrative Offices
801 Rockwell Avenue
Cleveland, OH 44114
(216) 781-6600 ext. 219

Cleveland Heights:
Cleveland Heights—University Heights Public Library
2345 Lee Road
Cleveland Heights, OH 44118
(216) 932-3600

Columbus
The State Library of Ohio
65 South Front Street
Columbus, OH 43215
(614) 466-2694

Dayton:
University Library
Wright State University
Dayton, OH 45435

Findlay:
Marathon Oil Company
Law Library, Room 854-M
539 South Main Street
Findlay, OH 45840
(419) 422-2121 ext. 3376

Shafer Library
Findlay College
1000 N. Main Street
Findlay, OH 45840
(419) 422-8313

Marion:
Marion Public Library*
445 E. Church Street
Marion, OH 43302
(614) 387-0992

Toledo:
Toledo-Lucas County Public Library
Social Science Department
325 Michigan Street
Toledo, OH 43624
(419) 255-7055 ext. 221

Wooster:
Andrews Library
The College of Wooster
Wooster, OH 44691

OKLAHOMA

Aradarko:
Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 397
Aradarko, OK 73005

Muskogee:
Office of the Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 1508
Muskogee, OK 74401

OKLAHOMA—Continued

Norman:
Law Library
University of Oklahoma
300 Timberdell
Norman, OK 73019

Oklahoma City:
Metropolitan Library System
Main Library
131 Dean A. McGee Avenue
Oklahoma City, OK 73102
(405) 631-1149

Oklahoma Department of Libraries
U.S. Documents Regional Depository
200 N.E. 18th Street
Oklahoma City, OK 73105
(405) 521-2502

Pawhuska:
Field Solicitor, Law Library
U.S. Department of the Interior
c/o Osage Agency
Pawhuska, OK 74056

Stillwater:
Documents Department
Edmon Low Library
Oklahoma State University
Stillwater, OK 74074
(405) 624-6546

Tulsa:
Office of the Regional Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 3156
Tulsa, OK 74101

OREGON

Eugene:
University of Oregon Library
Government Documents Section
Eugene, OR 97403
(503) 686-3070

Portland:
Library Association of Portland
(Multnomah County Library)
801 S.W. 10th Avenue
Portland, OR 97205
223-7201

Salem:
Oregon State Library
State Library Building
Salem, OR 97310
(503) 378-4276

PENNSYLVANIA

Aliquippa:
B.F. Jones Memorial Library*
Aliquippa District Center
663 Franklin Avenue
Aliquippa, PA 15001
(412) 375-7174

Allentown:
The John A. W. Haas Library
Muhlenberg College
Allentown, PA 18104

Dallas:
Library
College Misericordia
Dallas, PA 18612

Harmony:
Library
Seneca Valley Senior High School*
Southwest Butler County School District
R.D. 2
Harmony, PA 16037

Harrisburg:
State Library of Pennsylvania
Box 1601
Harrisburg, PA 17126
(717) 787-7343

Hazleton:
Hazleton Area Public Library
Church and Maple Streets
Hazleton, PA 18201
454-2961/454-0244

Johnstown:
Cambria County Library System
248 Main Street
Johnstown, PA 15901
(814) 536-5131

Lancaster:
Fackenthal Library
Franklin and Marshall College
P.O. Box 3003
Lancaster, PA 17604
(717) 291-4210

Loretto:
Pius XII Memorial Library
Saint Francis College
Loretto, PA 15940

Millersville:
Millersville State College
Millersville, PA 17551

Vein
Stayer R & L Center
Millersville State College
Millersville, PA 17551
(717) 872-5411 ext. 552, 542

Newtown:
The Library
Bucks County Community College
Newtown, PA 18940

Philadelphia:
Government Publications Department
Free Library of Philadelphia
Logan Square
Philadelphia, PA 19103

Pittsburgh:
Baldwin Borough Public Library
3344 Churchview Avenue
Pittsburgh, PA 15227

U.S. Bureau of Mines
Library
4800 Forbes Avenue
Pittsburgh, PA 15213

Shippensburg:
Ezra Lehman Memorial Library
Shippensburg State College
Shippensburg, PA 17257

Somerset:
Somerset State Hospital Library
Box 631
Somerset, PA 15501
(814) 445-6501, ext. 216

Swarthmore:
The Swarthmore College Library
The McCabe Library
Swarthmore, PA 19081
(215) KI 4-7900

Warren:
Warren Library Association
205 Market Street
Warren, PA 16365

Washington:
Washington County Law Library
Courthouse
Washington, PA 15301
(412) 228-6747

West Chester:
Francis Harvey Green Library*
West Chester State College
West Chester, PA 19380
(215) 436-2869

Wilkes-Barre:
Institute of Regional Affairs*
Wilkes College
Wilkes-Barre, PA 18703

RHODE ISLAND

Kingston:
Government Publications Office
University of Rhode Island
Library
Kingston, RI 02881
(401) 792-2602

Providence:
Brown University Library
Documents Department
Providence, RI 02912
(401) 863-2522

Providence Public Library
150 Empire Street
Providence, RI 02903
(401) 521-7722

Rhode Island College
James P. Adams Library
Documents Department
600 Mt. Pleasant Avenue
Providence, RI 02908
(401) 274-4900 ext. 331

Warwick:
Warwick Public Library
600 Sandy Lane
Warwick, RI 02886
(401) 739-5440

SOUTH CAROLINA

Charleston:
Baptist College of Charleston
P. O. Box 10087
Charleston, SC 29411

Charleston County Library
404 King Street
Charleston, SC 29403

Citadel
Charleston, SC 29409

College of Charleston
66 George Street
Charleston, SC 29401

Clemson:
Clemson University
Clemson, SC 29631

SOUTH CAROLINA—Continued

Columbia:
Benedict College
Blanding & Harden Streets
Columbia, SC 29204

Richland County Public Library
1400 Sumter Street
Columbia, SC 29201

South Carolina State Library
1500 Senate Street
Columbia, SC 29201

University of South Carolina
Columbia, SC 29208

Conway:
Coastal Carolina (of University of SC)
Route 6
Conway, SC 29526

Due West:
Erskine College*
Due West, SC 29639

Florence:
Florence County Library
319 S. Irby Street
Florence, SC 29501

Francis Marion College
Florence, SC 29501

Greenville:
Furman University
Greenville, SC 29613

Greenville County Library
300 College Street
Greenville, SC 29601

Greenwood:
Larry A. Jackson Library
Lander College
Greenwood, SC 29646

Orangeburg:
South Carolina State College
College Avenue
Orangeburg, SC 29117

Rock Hill:
Winthrop College
Rock Hill, SC 29733

Spartanburg:
Spartanburg County Library
P. O. Box 2409
333 S. Pine Street
Spartanburg, SC 29304

Sumter:
Sumter County Library
111 North Harvin Street
Sumter, SC 29150
773-7273

SOUTH DAKOTA

Aberdeen:
Field Solicitor, Law Library
U.S. Department of the Interior
P.O. Box 549
Aberdeen, SD 57401

Brookings:
H. M. Briggs Library
South Dakota State University
Brookings, SD 57007
(605) 688-5106

Rapid City:
Devereaux Library
South Dakota School of Mines & Technology
Rapid City, SD 57701
(605) 394-2418

Sioux Falls:
Sioux Falls Public Library
201 N. Main Avenue
Sioux Falls, SD 57101

TENNESSEE

Chattanooga:
Hamilton County Bicentennial Library
Business, Science and Technology Department
1001 Broad Street
Chattanooga, TN 37402
(615) 757-5312

Clarksville:
Woodward Library
Austin Peay State University
Clarksville, TN 37040
(615) 648-7346

Martin:
Paul Meek Library
University of Tennessee at Martin
Martin, TN 38238
(901) 587-7065

Nashville:
Documents Unit
Joint University Libraries
Nashville, TN 37203

Tennessee State Library
Tennessee State Library and Archives
403 Seventh Avenue North
Nashville, TN 37219
(615) 741-2451

TEXAS

Amarillo:
Amarillo Public Library*
City of Amarillo
P.O. Box 2171
413 E. 4th
Amarillo, TX 79189

Field Solicitor
U.S. Department of the Interior
P.O. Box H-4393, Herring Plaza
Amarillo, TX 79101

Austin:
The State Law Library
Supreme Court Building
P.O. Box 12367, Capitol Station
Austin, TX 78711
(512) 475-3807

College Station:
Documents Division
University Libraries
Texas A & M University
College Station, TX 77843

Dallas:
Dallas County Law Library
Government Center
Dallas, TX 75202
749-8481

U.S. Environmental Protection Agency
Region VI
1201 Elm Street
Dallas, TX 75270

Denton:
Texas Woman's University Library
Box 23715, TWU Station
Denton, TX 76204
(817) 566-6415

El Paso:
El Paso Public Library
Documents Section
501 North Oregon Street
El Paso, TX 79901
(915) 543-3808

Hurst:
Hurst Public Library
901 Precinct Line Road
Hurst, TX 76053
(817) 485-5320

Lubbock:
School of Law Library
Texas Tech University
Lubbock, TX 79409

Victoria:
Documents Department
VC/UHVC Library
2602 N. Ben Jordan
Victoria, TX 77901
(512) 576-3151, ext. 201
(512) 573-3291

UTAH

Cedar City:
Southern Utah State College Library
Cedar City, UT 84720

Ephraim:
Lucy A. Phillips Library
Snow College
Ephraim, UT 84627

Logan:
Documents Department
Merrill Library, UMC 30
Utah State University
Logan, UT 84322

Ogden:
Weber State College Library
Ogden, UT 84403

Provo:
Harold B. Lee Library
Documents and Maps Section
Brigham Young University
Provo, UT 84602

Law Library
Brigham Young University
Provo, UT 84602

Salt Lake City:
Regional Solicitor
U.S. Department of the Interior
Suite 6201, Federal Building
125 South State Street
Salt Lake City, UT 84138

Supreme Court Library
State Capitol
Salt Lake City, UT 84114

College of Law Library
University of Utah
Salt Lake City, UT 84112

UTAH, Salt Lake City—Continued

Government Documents
Eccles Health Sciences Library
University of Utah, Bldg. 89
Salt Lake City, UT 84112

Government Documents Division
Marriott Library
University of Utah
Salt Lake City, UT 84112

Utah State Library Commission
2150 South 300 West, Suite 16
Salt Lake City, UT 84115

VERMONT

Burlington:
Bailey/Howe Library
Documents Department
University of Vermont
Burlington, VT 05405
Middlebury:
Egbert Starr Library
Government Documents Department
Middlebury College
Middlebury, VT 05753
South Royalton:
Law Library
Vermont Law School
South Royalton, VT 05068
(802) 763-8303

VIRGINIA

Alexandria:
Alexandria Library*
717 Queen Street
Alexandria, Va. 22314
(703) 750-6351
Arlington:
Office of Hearings and Appeals Library
U.S. Department of the Interior
4015 Wilson Boulevard
Arlington, VA 22203
Chesapeake:
Chesapeake Public Library
300 Cedar Road
Chesapeake, VA 23320
(804) 547-6591
Danville:
Danville Community College Library
1009 Bonner Avenue
Danville, VA 24541
(804) 797-3553
Fairfax:
Fairfax City Central Library
3915 Chain Bridge Road
Fairfax, VA 22030
(703) 691-2741

Fenwick Library
George Mason University
4400 University Drive
Fairfax, VA 22030
Lynchburg
The Library
Lynchburg College
Lynchburg, VA 24501
Norfolk:
Norfolk Public Library System
301 East City Hall Avenue
Norfolk, VA 23510
Reston:
U.S. Geological Survey Library
National Center, Mail Stop 950
Reston, VA 22092
Richmond:
Learning Resources Center
Parham Road Campus
J. Sargeant Reynolds Community College
P.O. Box 12084
Richmond, VA 23241
(804) 264-3220

Municipal Library
County of Henrico
Hungary Springs & Parham Roads
Richmond, VA 23228

Virginia State Library
11th & Capitol Streets
Richmond, VA 23219
Roanoke:
Roanoke Law Library
210 Campbell Avenue, SW
Roanoke, VA 24011
Virginia Beach:
Public Law Library
Municipal Center
City of Virginia Beach
Virginia Beach, VA 23456
Williamsburg:
Documents Department
Earl Gregg Swem Library
College of William and Mary
Williamsburg, VA 23185

WASHINGTON

Bellingham:
Documents Division, Wilson Library
Western Washington University
516 High Street
Bellingham, WA 98225
(206) 676-3075
Cheney:
Eastern Washington University
The Library
Cheney, WA 99004
(509) 359-2475
Everett:
Everett Public Library
2702 Hoyt Avenue
Everett, WA 98201
(206) 259-8857

Snohomish County Law Library
County Courthouse
Everett, WA 98201
(206) 259-5326
Midway:
Highline Community College
Library 25-2
Midway, WA 98032
(206) 878-3710, ext. 232
Olympia:
Washington State Law Library
Temple of Justice
Olympia, WA 98504
Port Angeles:
North Olympic Library System
207 So. Lincoln
Port Angeles, WA 98362
Seattle:
NW Federal Regional Council Library
Room 1023 Arcade Plaza Building
1321 Second Avenue
Seattle, WA 98101
(206) 442-5554
Spokane:
Gonzaga University Law Library
E. 600 Sharp Avenue
P.O. Box 3528
Spokane, WA 99220

WEST VIRGINIA

Beckley:
National Mine Health and Safety Academy
Learning Resources Center
P.O. Box 1166
Beckley, WV 25801
Charleston:
Kanawha County Public Library
123 Capitol Street
Charleston, WV 25301
(304) 343-4646
Montgomery:
Vining Library
West Virginia Institute of Technology
Montgomery, WV 25136
Weirton:
Mary H. Weir Public Library
3442 Main Street
Weirton, WV 26062
(304) 748-7070

WISCONSIN

Appleton:
Appleton Public Library
121 South Oneida Street
Appleton, WI 54911
734-7171
Green Bay:
University of Wisconsin—Green Bay
Library Learning Center
Government Publications
Green Bay, WI 54302
Kenosha:
Library/Learning Center
University of Wisconsin-Parkside
Wood Road
Kenosha, WI 53141
Ladysmith:
Mount Senario College Library
Ladysmith, WI 54848
Madison:
Madison Public Library
201 W. Mifflin Street
Madison, WI 53703
(608) 266-6363

WISCONSIN—Continued

Milwaukee:
Milwaukee County
Law Library
Courthouse, Room 307
901 North 9th Street
Milwaukee, WI 53233
278-4322

WYOMING

Gillette:
George Amos Memorial Library
412 S. Gillette Avenue
Gillette, WY 82716
(307) 682-3223

Laramie:
Coe Library---Documents Division
University of Wyoming
Box 3334, University Station
Laramie, WY 82071
(307) 766-2174

federal register

Friday
April 19, 1985

Part III

Department of Labor

Employment Standards Administration, Wage and Hour Division

Minimum Wages for Federal and Federally Assisted Construction; General Wage Determination Decisions; Notice

DEPARTMENT OF LABOR

Employment Standards Administration, Wage and Hour Division

Minimum Wages for Federal and Federally Assisted Construction; General Wage Determination Decisions

General wage determination decisions of the Secretary of Labor specify, in accordance with applicable law and on the basis of information available to the Department of Labor from its study of local wage conditions and from other sources, the basic hourly wage rates and fringe benefit payments which are determined to be prevailing for the described classes of laborers and mechanics employed on construction projects of the character and in the localities specified therein.

The determinations in these decisions of such prevailing rates and fringe benefits have been made by authority of the Secretary of Labor pursuant to the provisions of the Davis-Bacon Act of March 3, 1931, as amended (46 Stat. 1494, as amended 40 U.S.C. 276a) and of other Federal statutes referred to in 29 CFR 5.1 (including the statutes listed at 36 FR 306 (1970) following Secretary of Labor's Order No. 24–70) containing provisions for the payment of wages which are dependent upon determination by the Secretary of Labor under the Davis-Bacon Act; and pursuant to the provisions of part 1 of subtitle A of title 29 of Code of Federal Regulations Procedure for Predetermination of Wage Rates, 48 FR 19533 (1983) and of Secretary of Labor's Orders 9–83, 48 FR 35736 (1983), and 6–84, 49 FR 32473 (1984). The prevailing rates and fringe benefits determined in these decisions shall, in accordance with the provisions of the foregoing statutes, constitute the minimum wages payable on Federal and federally assisted construction projects to laborers and mechanics of the specified classes engaged on contract work of the character and in the localities described therein.

Good cause is hereby found for not utilizing notice and public procedure thereon prior to the issuance of these determinations as prescribed in 5 U.S.C. 553 and not providing for delay in the effective date as prescribed in that section, because the necessity to issue construction industry wage determination frequently and in large volume causes procedures to be impractical and contrary to the public interest.

General wage determination decisions are effective from their date of publication in the **Federal Register** without limitation as to time and are to be used in accordance with the provisions of 29 CFR Parts 1 and 5. Accordingly, the applicable decision together with any modifications issued subsequent to its publication date shall be made a part of every contract for performance of the described work within the geographic area indicated as required by an applicable Federal prevailing wage law and 29 CFR Part 5. The wage rates contained therein shall be the minimum paid under such contract by contractors and subcontractors on the work.

Modifications and Supersedeas Decisions to General Wage Determination Decisions

Modifications and supersedeas decisions to general wage determination decisions are based upon information obtained concerning changes in prevailing hourly wage rates and fringe benefit payments since the decisions were issued.

The determinations of prevailing rates and fringe benefits made in the modifications and supersedeas decisions have been made by authority of the Secretary of Labor pursuant to the provisions of the Davis-Bacon Act of March 3, 1931, as amended (46 Stat. 1494, as amended 40 U.S.C. 276a) and of other Federal statutes referred to in 29 CFR 5.1 (including the statutes listed at 36 FR 306 (1970) following Secretary of Labor's Order No. 24–70) containing provisions for the payment of wages which are dependent upon determination by the Secretary of Labor under the Davis-Bacon Act; and pursuant to the provisions of Part 1 of Subtitle A of Title 29 of Code of Federal Regulations Procedure for Predetermination of Wage Rates, 48 FR 19533 (1983) and of Secretary of Labor's Orders 6–84, 49 FR 32473 (1984). The prevailing rates and fringe benefits determined in foregoing general wage determination decisions, as hereby modified, and/or superseded shall, in accordance with the provisions of the foregoing statutes, constitute the minimum wages payable on Federal and federally assisted construction projects to laborers and mechanics of the specified classes engaged in contract work of the character and in the localities described therein.

Modifications and supersedeas decisions are effective from their date of publication in the **Federal Register** without limitation as to time and are to be used in accordance with the provisions of 29 CFR Parts 1 and 5.

Any person, organization, or governmental agency having an interest in the wages determined as prevailing is encouraged to submit wage rate information for consideration by the Department. Further information and self-explanatory forms for the purpose of submitting this data may be obtained by writing to the U.S. Department of Labor, Employment Standards Administration, Wage and Hour Division, Office of Program Operations, Division of Wage Determinations, Washington, D.C. 20210. The cause for not utilizing the rulemaking procedures prescribed in 5 U.S.C. 553 has been set forth in the original General Determination Decision.

Modifications to General Wage Determination Decisions

The numbers of the decisions being modified and their dates of publication in the **Federal Register** are listed with each State.

Alaska: AK82-5125	Oct. 22, 1982.
Arkansas: AR84-4111	Dec. 28, 1984
California: CA84-5007	May 18, 1984.
Connecticut: CT84-3016	June 8, 1984.
Illinois:	
IL83-2035	Apr. 8, 1983.
IL85-5020	Apr. 5, 1985.
Kansas: KS84-4053	Aug. 24, 1984.
Massachusetts:	
MA85-3014	Mar. 15, 1985.
MA85-3015	Do.
MA85-3013	Do.
Nevada:	
NV84-5014	June 8, 1984.
NV83-5121	Sept. 23, 1983
New York: NY84-3014	July 6, 1984
North Dakota:	
ND84-5032	Oct. 19, 1984.
ND85-5009	Mar. 1, 1985.
Ohio:	
OH83-5123	Dec. 2, 1983.
OH83-5125	Dec. 23, 1983.
Pennsylvania: PA84-3017	June 15, 1984.
Virginia: VA81-3015	Mar. 6, 1981

Supersedeas Decisions to General Wage Determination Decisions

The numbers of the decisions being superseded and their dates of publication in the **Federal Register** are listed with each State. Supersedeas decision numbers are in parentheses following the number of the decisions being superseded.

Delaware: DE82-3015 (DE85-3021)	June 4, 1982.
Georgia: GA83-1002 (GA85-3022)	Jan. 21, 1983.

Signed at Washington, D.C., this 12th day of April 1985.

James L. Valin,

Assistant Administrator.

BILLING CODE 4510-27-M

MODIFICATIONS P. 1

DECISION NO. AK82-5125 - Mod. #9
(47 FR 47150 - October 22, 1982)
Statewide, Alaska

Change:	Basic Hourly Rates	Fringe Benefits
Asbestos Workers	$28.37	4.88
Boilermakers	25.69	4.25
Cement Masons:		
Area 1	22.05	6.45
Area 2	21.80	6.45
Electricians; Technicians	25.82	6.15 +3%
Cable Splicers	27.57	6.15 +3%
Elevator Constructors:		
Mechanics	27.12	3.29+a
Helpers	18.98	3.29+a
Probationary Helpers	13.56	
Glaziers:		
Areas 2 and 3	22.77	3.00
Ironworkers:		
Bender Operator; Bridge; Fence Erector; Machinery Mover; Ornamental; Reinforcing; Sheeter; Structural	24.25	5.75
Line Construction:		
Groundman	18.00	5.82+ 3%
Equipment Operators; Linemen; Technicians	26.15	5.82+ 3%
Cable Splicers	27.90	5.82+ 3%
Powderman	24.15	5.82+ 3%
Marble Setters; Terrazzo Workers	22.64	7.72
Painters:		
Areas 2 and 3:		
Brush; Roller; Sign	24.45	3.80
Paper & Vinyl; Swing stage; Taper/Drywall; Structural Steel	24.85	3.80
Spray; Sandblast; Pot tender	25.25	3.80
Epoxy and Tar Applicator	25.25	3.80
Steeplejack and Tower	26.25	3.80

	Basic Hourly Rates	Fringe Benefits
Plasterers:		
Area 1	$23.53	6.45
Area 2	23.28	6.45
Roofer:		
Area 1	22.90	5.75
Areas 2 & 3	22.60	5.75
Sheet Metal Workers:		
Area 1	26.84	3.89
Soft Floor Layers:		
Areas 2 & 3	24.00	5.05
Tile Setters	21.81	7.72
POWER EQUIPMENT OPERATORS:		
Group 1	24.47	6.50
Group 1A	26.01	6.50
Group 2	23.80	6.50
Group 3	23.17	6.50
Group 4	17.75	6.50
TRUCK DRIVERS:		
Building, Heavy and Highway:		
Group 1	24.51	6.99
Group 1A	25.56	6.99
Group 2	23.46	6.99
Group 3	22.76	6.99
Group 4	22.47	6.99
Group 5	21.76	6.99
Bricklayers; Blocklayers Stonemasons	22.54	7.72

MODIFICATIONS P. 2

DECISION NO. AR84-4111
MOD # 1 (49 FR 50556-
December 28, 1984)
Sebastian, Crawford and
Washington Counties,
Arkansas

CHANGE	Basic Hourly Rates	Fringe Benefits
Sebastian & Crawford Counties		
POWER EQUIPMENT OPERATORS		
Group I	$14.55	$1.40
Group II	13.18	1.40
Group III	12.56	1.40
Group IV	10.32	1.40

POWER EQUIPMENT OPERATORS CLASSIFICATION DEFINITIONS

GROUP I - Cranes, draglines, shovels and piledrivers with a lifting capacity of 50 tons or over, and operators of all towers, climbing cranes, and derricks required to work 25 feet or over from the ground, blacksmith, mechanics and/or welders

GROUP II - Hydraulic cranes, cherry pickers, backhoes and all derricks with a lifting capacity less than 50 tons, as specified by the manufacturers, all backhoes, tractor or truck type, all over-head and traveling cranes, or tractors with swinging boom attach-ments, gradalls, all above equipment irrespective of motive power, leverman (engineer), hydraulic or bucket dredges, irrespective of size

GROUP III - HEAVY EQUIPMENT OPERATORS: All bulldozers, all front end loaders, all sidebooms, skytracks, all push tractors, all pull scrapers, all motor graders, all trenching machines, regardless of size or motive power, all back fillers all central mixing plants, 10S and larger, finishing machines, all boiler firemen high or low pressure, all asphalt spreaders, hydro truck crane, multiple drum hoist, irrespective of motive power, all rotary, cable tool core drill or churn drill, water well and foundation drilling machines regardless of size, regardless of motive power and dredge tender operator

GROUP IV - LIGHT EQUIPMENT OPERATORS: Oilerdriver motor crane, single drum hoists, winches and air tuggers, irrespective of motive power, winch or A-frame trucks, forklifts, rollers of all types and pull tractors, regardless of size, elevator operators inside and outside when used for carrying workmen from floor to floorand handling building material. Lad-A-Vator, conveyor, batch plant, and mortar or concrete mixers, below 10S, and dump Euclid, pumpcrete, spray machine andpressure grout machine, air compressors, regardless of size, all equipment, welding machines light plants, pumps, all well point system de-watering and portable pumps, space heater, irre-spective of size, and motive power, equipment greaser, oiler, asphalt distributor, and like equipment, safety boat operator and deckhand.

MODIFICATIONS P. 3

DECISION NO. CA84-5007 - MOD #9 (49 FR 21245 - May 18, 1984) Imperial, Inyo, Kern, etc., Counties, California	Basic Hourly Rates	Fringe Benefits
OMIT:		
Drywall Installers/ Lathers	$18.53	$7.06
Drywall Stocker, Scrapper + Clean-up Man	9.31	2.25
Residential Drywall Installer/Lather	18.53	5.06
ADD:		
Drywall Installer/Lathers:		
Inyo, Kern and Mono Counties:		
Drywall Installer	18.53	7.06
Drywall Stocker, Scrapper and Clean-up Man	9.31	2.25
Residential Drywall	18.53	5.06
Lather	16.66	5.05
Remainder of Counties:		
Drywall Installer/Lather	18.53	7.06
Drywall Stocker, Scrapper and Clean-up Man	9.31	2.25
Residential Drywall/ Lather	18.53	5.06

DECISION NO. CT84-3016 - MOD. #13 (49 FR 23980 June 8, 1984) Statewide Connecticut	Basic Hourly Rates	Fringe Benefits
CHANGE:		
CARPENTERS; MILLWRIGHTS; PILEDRIVERMEN; LATHERS; RESILIENT FLOOR LAYERS: (BUILDING CONSTRUCTION)		
Area 1		
Carpenters	15.75	2.25
Millwrights	16.50	2.30
Area 2		
Carpenters	15.47	2.25
Millwrights	16.50	2.30
Area 3		
Carpenters	16.20	1.90
Area 4		
Carpenters	15.05	3.15
Area 5		
Carpenters	15.15	3.80
Area 6		
Carpenters	16.35	2.43
Millwrights	16.85	2.43

MODIFICATIONS P. 4

DECISION NO. IL83-2035 - Mod# 4 (48 FR 15413 - April 8, 1983) Bureau, Carroll, Henry, Jo-Daviess, Lee, Ogle, Rock Island Stephenson, Whiteside & Winnebago Counties, Illinois	Basic Hourly Rates	Fringe Benefits
CHANGE:		
CARPENTERS:		
Area 2	$17.52	$2.49
CEMENT MASONS:		
Area 2	15.13	3.70
Area 3	15.25	1.75
LINE CONSTRUCTION:		
Area 2:		
Lineman	17.92	1.00+ 11½%+a
Equipment Operators	15.22	1.00+ 11½%+a
Truck Drivers	12.13	1.00+ 11½%+a
Groundman	11.73	1.00+ 11½%+a
PAINTERS:		
Area 2:		
Brush, Roller	14.47	3.49
Sprey, Structural Steel	14.97	3.49
Area 5:		
Brush, Roller	15.97	2.55
Open Structural Steel	16.22	2.55
Spray	16.47	2.55
Sandblasting	16.97	2.55
LABORERS:		
AREA 1:		
Unskilled	13.52	2.70
Semi-skilled	13.72	2.70
Skilled	13.92	2.70
AREA 2:		
Group 1	14.84	2.115
Group 2	15.09	2.115
AREA 3:		
Group 1	13.39	3.515
Group 2	13.64	3.515
AREA 4:		
Group 1	13.44	3.515
Group 2	13.69	3.515
AREA 5:		
Unskilled	13.92	3.05
Semiskilled	14.12	3.05
Skilled	14.32	3.05
POWER EQUIPMENT OPERATORS:		
AREA 1:		
Group 1	17.09	2.95
Group 2	15.94	2.95
Group 3	14.23	2.95
AREA 2:		
Group 1	18.05	5.25
Group 2	17.30	5.25
Group 3	16.35	5.25
Group 4	14.95	5.25
Group 5	13.75	5.25
Area 3:		
Change fringes all groups		3.28
TRUCK DRIVERS:		
Area 3:		
2-3Axles	15.70	c
4 Axles	15.85	c
5 Axles	16.06	c
6 Axles	16.25	c

DECISION NO. IL85-5020 - Mod# 1 (50 FR 13699 - April 5, 1985) Cook County, Illinois	Basic Hourly Rates	Fringe Benefits
CHANGE:		
LABORERS (Bldg & Residential):		
Group 1	$13.90	$2.62
Group 2	13.975	2.62
Group 3	14.00	2.62
Group 4	14.05	2.62
Group 5	14.10	2.62
Group 6	14.125	2.62
Gropp 7	14.225	2.62
Group 8	14.25	2.62
Group 9	14.35	2.62
Group 10	14.475	2.62

	Basic Hourly Rates	Fringe Benefits
DECISION NO. MA85-3014 - MOD. #2 (50 FR 10594 - March 15, 1985) Worcester County, Massachusetts		
CHANGE:		
ELECTRICIANS		
Area 1	16.53	4.05+ 3%
Area 3 Residential (Single Family Housing)	12.00	2.34+ 3%
ELEVATOR CONSTRUCTORS	17.565	3.29+ b+c
ELEVATOR CONSTRUCTORS HELPERS	12.295	3.29+ b+c
ELEVATOR CONSTRUCTORS HELPERS (Probationary)	8.78	
SHEET METAL WORKERS		
Area 2	16.31	5.09

	Basic Hourly Rates	Fringe Benefits
DECISION NO. MA85-3015 - MOD. #2 (50 FR 10600 - March 15, 1985) Berkshire, Franklin, Hampden, and Hampshire Counties, Massachusetts		
CHANGE:		
ASBESTOS WORKERS	18.23	5.03
ELECTRICIANS		
Area 3	16.53	4.05+ 3%
PLUMBERS & STEAMFITTERS		
Area 1	15.08	3.70
SHEET METAL WORKERS	16.31	5.09

	Basic Hourly Rates	Fringe Benefits
Decision No. KS84-4051 MOD #3 (49FR33784-August 24, 1984) Leavenworth County, Kansas		
ADD		
SOUNDMEN	$12.59	$1.33+ 8.7%

	Basic Hourly Rates	Fringe Benefits
DECISION NO. MA85-3013 - MOD. #2 (50 FR 10587 - March 15, 1985) Essex, Sussex, Middlesex, Norfolk, Bristol, Plymouth, Barnstable, Dukes, Nantucket Counties, Massachusetts		
CHANGE:		
ELECTRICIANS		
Area 3		
Residential (Single Family Housing)	12.00	2.95+ 3%
Area 5		
Residential (Single Family Housing)	12.00	2.34+ 3%
Area 10		
Residential	9.85	21%

	Basic Hourly Rates	Fringe Benefits
DECISION NO. NV84-5014 - MOD #10 (49 FR 23988-June 8, 1984) Statewide (does not include the Nevada Test Site and Tonopah Test Range, or Building construction in Churchill, Lyon and Mineral Counties, or Highway construction in Douglas County), Nevada		
OMIT:		
Glaziers:		
Area 1		
ADD:		
Glaziers:		
Area 1:		
Glaziers	$22.12	$2.80
Automatic Door Mechanic	17.25	2.80

	Basic Hourly Rates	Fringe Benefits
DECISION NO. NV83-5121 - MOD. #8 (49 FR 43532-September 23, 1983) Clark County (does not (include the Nevada Test Site), Nevada		
CHANGE:		
Glaziers	9.32	2.80

	Basic Hourly Rates	Fringe Benefits
DECISION NO. NY84-3018 - MOD. #1 (49 FR 27899 - July 6, 1984) CATTARAUGUS, CHAUTAUQUA & ERIE COUNTIES, NEW YORK		
OMIT:		
POWER EQUIPMENT OPERATORS: Rates and classifications		
ADD:		
POWER EQUIPMENT OPERATORS (BUILDING CONSTRUCTION):		
Group 1	16.325	6.01+e
Group 2	16.17	6.01+e
Group 3	16.13	6.01+e
Group 4	16.045	6.01+e
Group 5	15.89	6.01+e
Group 6	15.735	6.01+e
Group 7	15.275	6.01+e
Group 8	13.395	6.01+e
Group 9	13.24	6.01+e
Group 10	13.225	5.61+e
Group 11	13.17	5.61+e
Group 12	13.025	5.61+e
Group 13	16.825	6.01+e
Group 14	17.325	6.01+e
Group 15	17.825	6.01+e
POWER EQUIPMENT OPERATORS (HEAVY & HIGHWAY):		
Class A	15.80	6.01+f
Class B	15.30	6.01+f
Class C	14.23	6.01+f
Class D	12.05	6.01+f
Class E	16.55	6.01+f
Class F	16.80	6.01+f
Class G	17.30	6.01+f

ADD:

CLASSIFICATION DESCRIPTIONS

POWER EQUIPMENT OPERATORS (BUILDING CONSTRUCTION)

GROUP 1: All boom type equipment (100 ft. or less), all pan and carry-all operators, archer hoist, back and pull hoe operator, blast or rotary drill (track or cat mounted), boiler (when used for power, boom trucks, cableway operator, concrete paver machine, crane operator, derrick operator, dragline, elevating grader (self-propelled), head tower operator, hot roller (finish course), hydraulic booms, hydro crane, maintenance engineer, mucking machine operator, multiple drum hoist (more than 1 drum in use), Peine crane, pile driving machine operator, power grader machine operator, scoopmobile, shovel operator, skimmer operator, test core drill machine, tractor shovel operator, vertical caisson auger drill, well drilling machine.

GROUP 2: Back filing machine operator, Kolman loader, roller machine operator, snatch and pusher cats, stone crusher, towed or self-propelled rollers, trenching machine operator.

GROUP 3: Air hoist operator, cage hoist operator, conveyor operator, conveyor system (belt-crete or similar), hoisting engine operator, house elevator (when used for hoisting), industrial tractor, locomotive operator (irrespective of power), push button hoist operator, Strato tower, tractors (when using winch power).

GROUP 4: Concrete mixer operator (½ c.y. or over), gasoline driven boring machine, hydraulic system pumps, hydro hammer, finishing machine operator (asphalt spreader), finishing machine operator, bulldozer (over 50 h.p.), monorail.

DECISION NO. NY84-3018 -
MOD. #1 (CONT'D)

CLASS B: Air hoist, asphalt curb and gutter machines, automatic fine grade machine (CMI and similar type) (second operator), backhoe and pullhoe (tractor mounted, rubber-tired), back filling machine, bending machine (pipe), bituminous spreader and mixer, blacktop plant (non-automated), blower for burning brush, boiler (when used for power), boom truck, boring machine, cage hoist, cherry picker (5 tons and under), chipping machine and chip spreader, concrete curb and gutter machine, concrete curing machine, concrete mixer (over ½ cu. yd.), concrete pavement spreader and finishers, concrete paver, concrete pump, conveyor, core drill, crusher, drill rig (tractor mounted), electric pump used in conjunction with well point systems, elevator, farm tractor with accessories, fine grade machine, forklift, grout or gunite machine, hoist (one drum), hoisting engine, hydraulic hammer (self-propelled), hydraulic pipe jack machine (or similar type machine), hydraulic rock expander (or similar type machine), Hydraulic system pumps, hydro hammer (or similar type), industrial tractor, jersey spreader, Kolman plant loader (and similar type loaders), locomotive, mixer for stabilized base (self-propelled), monorail, mortorized hydraulic pin puller, motorized hydraulic seeder, mulching machine, plant engineer, pneumatic mixer, post hole digger and post driver, pump crete, push button hoist, road widener, rock bit sharpener (all types), roller (all above sub-grade), roller (grade and fill), rolling machine (pipe), side boom, slip form paver (CMI and similar type) (second operator), snorkel, srato-tower, stump chipping machine, towed roller, tractor with towed accessories, tractors (using winch power), trencher, tube finisher (CMI and similar type) vibratory compactor, vibro tamp, well drilling machine, well point, winch, winch truck with A frame.

CLASS C: Aggregate bin, aggregate plant, boiler (used in conjunction with production, cement bin, concrete mixer (½ cu. yd. and under), concrete saw (self-propelled), firemen, form tamper, fuel truck, heating boiler (used for temporary heat), jeep trencher, power broom, Revinius Widener, steam cleaner, tractor.

CLASS D: Compressors (4 or less), helper on lubrication unit or truck, power heaterman, power plant in excess of 10 K.W., pump (4" or over), welding machine (1 machine over 300 amps or 2 or 3 machines regardless of amps).

CLASS E: Crane with boom over 100 ft.

CLASS F: Crane with boom over 200 ft.

CLASS G: Crane with boom over 300 ft.

DECISION NO. NY84-3018 -
MOD. #1 (CONT'D)

GROUP 5: Grout machine operator, heating boiler operator (used for temporary heat), lubrication units on truck, pneumatic mixer operator.

GROUP 6: Bulldozer & tractor (50 h.p., drawbar or under), jeep trencher, mulchers, power brooms and rakes, seeders.

GROUP 7: Aggregate bin operator, cement bin operator, concrete mixer operator (under ½ c.y.), tractor machines.

GROUP 8: Pump operator (4" or over), pump operator (2-3 in a battery).

GROUP 9: Air compressor operator, generator, mechanical heater (when 3 are in a battery), power plant (in excess of 10KW), welding machine operator (to and including 3 machines).

GROUP 10: Fireman.

GROUP 11: Truck crane driver.

GROUP 12: Oiler, mechanical heaters (when 1 or 2 are used), pump operators (one inch), pump operators (2 inches), pump operators (3 inches).

GROUP 13: Crane with boom over 100 feet.

GROUP 14: Crane with boom over 200 feet.

GROUP 15: Crane with boom over 300 feet.

POWER EQUIPMENT OPERATORS (HEAVY & HIGHWAY CONSTRUCTION)

CLASS A: All boom type equipment, all pans and carry-alls, asphalt roller, asphalt spreader or paver, automatic fine grade machine, (CMI and similar type), backhoe and pullhoe, belt palcer (CMI and similar type), black top plant (automated), blast or rotary drill (truck or track mounted), bull-dozer, cableway, caisson auger, central mix plant (and all concrete batching plants), cherry picker (over 5 tons capacity), crane, derrick, dragline, dredge, dual drum paver, elevating grader (self-propelled or towed), excavator (all purpose, hydraulically operated), front end loader, gradall, grader, head tower, hydraulic boom, hydro crane, maintenance engineer, maintenance lubrication unit or truck, mine hoist, mucking machine, multiple drum hoist (more than 1 drum in use), overhead crane, Paine crane (or similar type), pile driver, push or snatch cat, quarry master or equivalent, scoopmoble, shovel, skimmer, slip form paver (CMI and similar type), tire truck & repair, tractor drawn belt-type grader/loader, tractor shovel, truck crane, tunnel shovel.

DECISION NO. ND84-5032 - Mod. # 2
(49 FR 41136 - October 19, 1984)
Statewide, North Dakota

	Basic Hourly Rates	Fringe Benefits
Change:		
Description of Work to read: Heavy & Highway Projects		
Omit:		
Ironworkers: Structural Steel:		
Mercer County	$14.63	$3.96
Laborers:		
Group 4:		
Reinforcing Steel setter/tiers	6.10	
Add:		
Ironworkers:		
Heavy Construction:		
Structural, Ornamental and Reinforcing:		
Burleigh, Cass, Grand Forks, Mercer, Morton and Ward Cos.	$14.63	3.96
Laborers:		
Group 4:		
Highway Construction Only:		
Reinforcing Steel setter/Tiers	6.10	
Ironworkers:		
Highway Construction Only:		
Structural Steel:		
Mercer Co.	14.63	3.96

DECISION NO. ND85-5009 - Mod. #2
(50 FR 8570 - March 1, 1985)
Burleigh, Morton and Ward Counties, North Dakota

	Basic Hourly Rates	Fringe Benefits
Change:		
Ironworkers:		
Structural, Ornamental & Reinforcing	$14.63	3.96

DECISION NUMBER OH83-5123 - MOD. #3
(48 FR 54419 - December 2, 1983)
Mahoning & Trumbull Counties, Ohio

	Basic Hourly Rates	Fringe Benefits
Change:		
Bricklayers; Caulkers; Cleaners; Pointers; & Stonemasons:		
Area 2	$17.14	$3.10

DECISION NUMBER OH83-5125 - MOD. #4
(48 FR 56898 - December 23, 1983)
Ashtabula, Cuyahoga, Lake, Lorain, Portage, Stark, & Summit Counties, Ohio

	Basic Hourly Rates	Fringe Benefits
Change:		
Electricians:		
Area 5:		
Family Residences, Inclu. Mobile Home Parks, Residences not to exceed 12 units	10.98	1.65 + 4%
Sheet Metal Workers:		
Area 2:		
Commercial Building	17.18	3.32
Residential	10.31	2.48

DECISION NO. VA81-3015-MOD. #20
(46 FR 15666-March 6, 1981)
RADFORD ARMY AMMUNITION PLANT, VIRGINIA

	Basic Hourly Rates	Fringe Benefits
CHANGE:		
CARPENTERS	11.75	1.17
LATHERS	11.75	1.17

DECISION NO. PA84-3017 - MOD. #5
(49 FR 24859 - June 15, 1984)
Berks, Lehigh & Northampton Counties, Pennsylvania

	Basic Hourly Rates	Fringe Benefits
ADD:		
TRUCK DRIVERS		
Zone 3 - (Berks County)		
Building	12.13	k+l
Wrecking	10.80	1.99

FOOTNOTES:

k. Employer contributes $135.00 per employee per month.
l. Employer contributes $134.34 employee per month.

Basic Hourly Rates	Fringe Benefits

SUPERSEDEAS DECISION

STATE: GEORGIA

COUNTIES: CLAYTON, DEKALB & FULTON

DECISION NUMBER GA85-3022

DATE: DATE OF PUBLICATION

Supersedes Decision Number GA83-1002, dated January 21, 1983, in 48 FR 2930.

DESCRIPTION OF WORK: BUILDING CONSTRUCTION PROJECTS (does not include single family homes and apartments up to and including for stories).

FULTON COUNTY	Basic Hourly Rates	Fringe Benefits
ASBESTOS WORKERS (Heat & Frost Insulators)	9.25	
BRICK & BLOCK MASONS	11.61	
CARPENTERS	11.09	
CEMENT MASONS/CONCRETE FINISHERS	10.98	
DRYWALL FINISHERS	11.48	
DRYWALL HANGERS/MECHANICS	10.33	
ELECTRICIANS	15.00	21%
ELEVATOR CONSTRUCTORS:		
Mechanics	13.00	3.00+a+b
Helpers	9.10	3.00+a+b
Probationary Helpers	6.50	
GLAZIERS	9.17	
IRONWORKERS	9.71	
LABORERS:		
General Laborers	7.13	
PAINTERS	9.80	
PILEDRIVERMEN	12.00	
PIPEFITTERS (Including HVAC)	14.90	2.24
PLASTERERS	12.69	
PLUMBERS	14.90	2.24
ROOFERS	8.56	
SHEETMETAL WORKERS (Including HVAC)	13.60	2.76
SOFT FLOOR LAYERS	12.36	
SPRINKLER FITTERS	14.57	2.83
TILE SETTERS	12.55	2.48
TILE SETTERS FINISHERS	10.59	.86
TRUCK DRIVERS	6.00	
WATER PROOFERS	10.06	
POWER EQUIPMENT OPERATORS:		
Backhoe	12.64	2.01
Bulldozer	8.63	
Crane	14.08	2.01
Drill	12.64	2.01
Forklift	10.23	
Front end loader	12.33	2.01
Oiler for crane	10.86	2.01
Roller	6.39	1.55
Tractor with special equipment	12.33	2.01

DEKALB COUNTY	Basic Hourly Rates	Fringe Benefits
BRICK & BLOCK MASONS	11.50	
CARPENTERS	10.27	
CEMENT MASONS/CONCRETE FINISHERS	10.31	
DRYWALL FINISHERS	10.00	
DRYWALL HANGERS/MECHANICS	9.75	
ELECTRICIANS	15.00	21%
ELEVATOR CONSTRUCTORS:		
Mechanics	13.00	3.00+a+b
Helpers	9.10	3.00+a+b
Probationary Helpers	6.50	
GLAZIERS	9.20	
HVAC PIPEFITTERS	9.21	
HVAC SHEET METAL WORKERS	9.23	
IRONWORKERS	8.70	
LABORERS:		
General Laborers	6.63	
Mortar Mixers	7.08	
Mason Tenders	6.80	
PAINTERS	9.66	
PIPEFITTERS (Excluding HVAC)	14.90	2.24
PLUMBERS	14.90	2.24
ROOFERS	9.52	
SHEET METAL WORKERS (Excluding HVAC)	13.60	2.76
SPRINKLER FITTERS	10.54	
TILE SETTERS	11.66	2.48
TILE SETTERS FINISHERS	10.19	.66
TRUCK DRIVERS	5.50	1.08
WATER PROOFERS	10.75	
POWER EQUIPMENT OPERATORS:		
Backhoe	12.64	2.01
Bulldozer	9.67	
Crane	11.43	2.01
Front End Loader	12.33	2.01
Roller	6.10	1.38
Scraper-pan	9.46	

DECISION NO. GA85-3022 Page 2

CLAYTON COUNTY	Basic Hourly Rates	Fringe Benefits
BRICK & BLOCK MASONS	12.23	
CARPENTERS	9.76	
CEMENT MASONS/CONCRETE FINISHERS	9.92	
ELECTRICIANS	12.10	21%
HVAC MECHANICS	8.91	
IRONWORKERS	9.55	
LABORERS:		
General Laborers	5.88	
PIPEFITTERS (Excluding HVAC)	14.90	2.24
PLUMBERS	8.96	
ROOFERS	8.90	
SHEETMETAL WORKERS (Excluding HVAC)	10.17	2.72
TILE SETTERS	11.20	
TILE SETTERS FINISHERS	6.70	
POWER EQUIPMENT OPERATORS		
Backhoe	9.94	
Crane	14.08	2.01
Front End Loader	9.42	

	Basic Hourly Rates	Fringe Benefits
WELDERS - Rate for craft to which the welding is incidental.		

SUPERSEDEAS DECISION

STATE: DELAWARE
COUNTIES: State of Delaware
DECISION NO.: DE85-3021
DATE: Date of Publication
Supersedes Decision No. DE82-3015, dated June 4, 1982 in 47 FR 24526.
DESCRIPTION OF WORK: Building (excluding single family houses and garden type apartments up to and including 4 stories) and Heavy Construction.

	Basic Hourly Rates	Fringe Benefits
ASBESTOS WORKERS	19.64	4.04
BOILERMAKERS:		
New Castle County	20.88	2.415
Kent & Sussex Counties	19.50	3.09
BRICKLAYERS	14.21	4.19
CARPENTERS - Building & Heavy		
New Castle & Kent Cos.	16.32	3.67
Sussex County	13.92	3.36
CEMENT MASONS		
Building Construction	14.60	2.75
Heavy	14.30	2.75
ELECTRICIANS	17.92	2.48+3½%
ELEVATOR CONSTRUCTORS:		
Mechanics	19.36	3.29+a+b
ELEVATOR CONSTRUCTORS' HELPERS	13.90	3.29+a+b
ELEVATOR CONSTRUCTORS' HELPERS (Probationary)	9.93	
GLAZIERS	13.66	2.77
IRONWORKERS:		
Structural Ornamental, Reinforcing, Riggers & Machinery Movers	16.70	6.25
LABORERS - Building Construction:		
New Castle County		
Class 1	12.32	3.18
Class 2	12.57	3.18
Class 3	12.82	3.18
Class 4	13.32	3.18
Class 5	13.57	3.18
Kent & Sussex Counties		
Class 1	12.30	2.95
Class 2	12.55	2.95
Class 3	12.80	2.95
Class 4	12.90	2.95
Class 5	13.55	2.95

	Basic Hourly Rates	Fringe Benefits
LABORERS - Heavy Construction:		
New Castle County:		
General laborers, asphalt tamper, ashhalt raker, concrete pitman, landscaper, planter, puddler railroad trackman, rubber magazine tender, seeder & arboriste, and Signalman	10.07	3.18
Pipelayers	10.22	3.18
Blasters, caissons, and cofferdams (open air below 8 ft. where excavations for circular caissons and cofferdams are 8 ft. or more below level of natural grade adjacent to start point) diamond point drills, form setters, gunite nozzle operators, and wagon drills	10.37	3.18
LABORERS - Heavy Const.		
Kent & Sussex Counties		
Common laborers, landscapers, planters, seeders, aborists, asphalt tampers, rakers, concrete pitman, puddlers, rubber magazine tenders, railroad trackman, signal men	9.05	2.95
Pipelayers	9.20	2.95
Wagon drill, diamond point drill, gunite nozzlemen, form setters, blasters, caisson & coffer dams (open air, below 8')	9.35	2.95

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DECISION NO. DE85-3021

	Basic Hourly Rates	Fringe Benefits
LINE CONSTRUCTION:		
Linemen, cable splicers	19.27	.80+12 1/2%
Winch truck operators	13.49	.80+12 1/2%
Truck drivers	12.53	.80+12 1/2%
Groundmen	11.56	.80+12 1/2%
MARBLE SETTERS	14.88	2.55
MILLWRIGHTS:		
Kent & New Castle Cos.	17.03	3.91
Sussex County	18.80	4.14
PAINTERS:		
Base rate	14.25	4.01
Structural steel & suspended scaffolding (swing, chair & window belts)	14.47	4.01
Machine taping	14.75	4.01
Bridges (if surface to be painted is 50' or more above ground or water), and/or cabled scaffolding	16.73	4.01
Tanks (if exposes to the weather and is used for storage or processing purposes with a capacity of 5,000 gallons or more using exterior dimensions and/or interior work on all tanks), sandblasting, and spray	14.80	4.01
Height pay - work 75' or more from surface and additional 55¢ shall be paid above the applicable rate		
PILEDRIVERMEN, Wharf & DOCK BUILDERS	14.67	3.36
PLASTERERS	16.07	1.16
PLUMBERS & STEAMFITTERS:		
New Castle & Kent (north of the southern boundary of Dover City) Counties:		
Plumbers	19.47	3.60
Sussex & Kent (remainder of county) Counties	17.40	2.55

	Basic Hourly Rates	Fringe Benefits
POWER EQUIPMENT OPERATORS		
Building & Heavy Construction:		
Group 1	17.82	26.6%+h
Group 2	17.56	26.6%+h
Group 3	16.10	26.6%+h
Group 4	15.79	26.6%+h
Group 5	14.02	26.6%+h
Group 6	13.51	26.6%+h
ROOFERS:		
Composition, damp and waterproofing	18.17	2.73
Mechanic II (Handle and transport all materials tools, and equipment; clean-up debris)	13.65	2.10
SHEET METAL WORKERS	18.10	3.38
SOFT FLOOR LAYERS:		
New Castle & Kent Cos.	16.65	3.20
SPRINKLER FITTERS	16.67	3.23
TERRAZZO WORKERS & TILE SETTERS	13.94	4.19
TRUCK DRIVERS - Building Construction:		
Group 1	12.228	2.545
Group 2	12.435	2.545
Group 3	12.535	2.545
TRUCK DRIVERS		
Heavy Construction:		
Group 1	11.435	2.545+k
Group 2	11.585	2.545+k
Group 3	11.685	2.545+k

LABORERS - CLASSIFICATION DEFINITIONS
BUILDING CONSTRUCTION

CLASS 1 - Laborers, general and construction, dumpmen and truck spotters

CLASS 2 - Caulkers; operators of pneumatic and electric tools; vibrating machines; concrete saws and pumps (which shall include the hook-up of hose and/or pipe); pot tenders; and sewer pipe layers; demolition (where walls are required to be ridden down by hand tools). Driller (except Core, Diamond, or Multiple Wagon); Gunite material and rebound workers; mason and plasterer tenders; and cement workers; mobile buggy operators; operators of power saws (portable) power and sewing machines; scaffold builders, shoring; hookup men; including when working with digging and grading equipment; stripping of flat arch and form work; and cleaning and oiling thereof, and tool room attendant

CLASS 3 - Burners and welders; caisson workers, top men (when excavations for caissons are dug eight feet or more below the nature grade level adjacent to the starting point of the caisson hole, the rate shall apply at the ground level); driller (core, diamond, or multiple wagon); gunite industrial fume stack, nozzle, and rod workers; sandblaster (nozzleman): tunnelling - Underpinning excavation (when an underpinning excavation is dug eight feet or more below the natural grade, or when an excavation for a pier hole of five feet square or less and eight feet or more deep is dug, the rate shall apply only when a depth of eight feet is reached): working under compressed air

CLASS 4 - Caisson workers, bottom men

CLASS 5 - Blaster; laborers engaged in unloading, placing, and assisting in the installation of well point systems or deep well systems as long as needed on the job for such work

POWER EQUIPMENT OPERATORS
CLASSIFICATIONS

GROUP 1 - Machines with booms doing hook work, any machine handling machinery, cable spinning machines, helicopter and similar machines

GROUP 2 - All types of cranes, all types of backhoes, cableway, draglines, keystones, all types of shovels, derricks, trench shovels, trenching machines, hoists with 2 towers, pavers 21' and over, all types overhead cranes, building hoists (double drum), gradalls, mucking machines, in tunnel, all front end loaders 3-½ c.y., and over, tandem scrapers, pipin type backhoes, boat captains, batch plant operators (concrete), drills, self contained rotary drill, fork lifts (20' lift & over), and similar machines

GROUP 3 - Conveyors, building hoist (single drum), scrapers, tournapulls, spreaders (asphalt), high or low pressure boilers, concrete pumps, well drillers, bulldozers, tractors, asphalt plant engineers, rollers (high grade finishing), ditch witch type trenchers, all loaders under 3½ c.y., mechanic-welders, motor-patrols, core drill operator, forklift trucks under 20' lift, similar machines

GROUP 4 - Welding machines, well points, compressors, pumps, heaters, farm tractors, form line graders, fine grade machines, road finishing machines, concrete breaking machines, rollers, seaman pulverizing mixer, power boom, seeding spreader, tireman (for power equipment), and similar machines

GROUP 5 - Fireman, grease trucks

GROUP 6 - Oilers and deck hands (personnel boats), core drill helper

CLASSIFICATION DEFINITIONS
TRUCK DRIVERS

GROUP 1 - Euclid type or similar off highway equipment (where not self loaded), off highway tandem back-dump, specialized earth moving equipment, truck mechanic (first class), twin engine equipment & double-hitched equipment (where not self-loaded).

GROUP 2 - A-frames, agitators or mixers, asphalt distributors, dispatchers, low-boys, semi-trailers, tandems, batch trucks & truck mechanics (second class).

GROUP 3 - Dumps (single axle), dumpsters, escort & pilot vehicles, flat body material trucks (straight job), greasers, material checkers & receivers, panel trucks, pick-ups rubber-tired (towing & pushing vehicles), tiremen & truck mechanic helpers, truck helpers.

CLASSIFICATION DEFINITIONS
TRUCK DRIVERS
HEAVY CONSTRUCTION

GROUP 1 - Euclid type or similar off highway equipment (where not self loaded), specialized earth moving equipment, truck mechanics (first class), twin engine equipment & double-hitched equipment (where not self-loaded.)

GROUP 2 - A-frames, agitators or mixers, asphalt distributors, dispatchers, low-boys, semi-trailers, tandems, batch trucks, truck mechanics (second class).

GROUP 3 - Dump trucks (single axle), dumpsters, escort & pilot vehicles, flat body material trucks (straight jobs), greasers, material checkers & receivers, panel trucks, pick-ups, rubber-tired (towing or pushing flat body vehicles), tiremen, truck mechanic helpers, truck helpers.

PAID HOLIDAYS:

A-New Year's Day; B-Memorial Day; C-Independence Day; D-Labor Day; E-Thanksgiving Day; F-Christmas Day.

FOOTNOTES:

a. Paid Holidays: Good Friday, Memorial Day, Washington's Birthday, Labor Day, Presidential Election Day; Veteran's Day, Thanksgiving Day; Christmas Day.

b. Employer contribution of 8% of the basic hourly rate for 5 years or more of service and 5% of the basic hourly rate for 6 months to 5 years of service for Vacation Pay Credit.

c. Paid Holidays: A through F

d. Paid Holidays: New Year's Day; Declaration Day; Independence Day; Labor Day; Thanksgiving Day; Christmas Day and Good Friday.

FOOTNOTES: Cont'd

e. Paid Holidays: Washington's Birthday; Good Friday; Memorial Day; Independence Day; Presidential Election Day; Veterans Day; and Thanksgiving Day.

f. Paid Holiday: Labor Day provided the employee is currently on the payroll and would be scheduled to work the holiday also employee must work the day prior to and after the holiday.

g. Paid Holidays: A through F; provided the employee worked the scheduled work day preceeding and following the holiday.

h. Paid Holidays: A through F; plus Election Day provided the employee works the scheduled work day before and after the holiday.

j. Paid Holiday: Election Day.

k. Paid Holidays: New Year's Day; Memorial Day; Independence Day; Labor Day; Thanksgiving Day and Christmas Day provided the employee has worked the scheduled workdays preceding and following the holiday.

Unlisted classifications needed for work not included within the scope of the classifications listed may be added after award only as provided in the labor standards contract clauses (29 CFR 5.5 (a)(1)(ii)).

WELDERS - Receive rate prescribed for craft performing operations to which welding is incidental.

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federal register

Friday
April 19, 1985

Part IV

Department of Transportation

Federal Aviation Administration

14 CFR Part 65
Issuance and Renewal of Inspection Authorization; Final Rule

DEPARTMENT OF TRANSPORTATION

Federal Aviation Administration

14 CFR Part 65

[Docket No. 24233; Amdt. No. 65-30]

Issuance and Renewal of Inspection Authorization

AGENCY: Federal Aviation Administration (FAA), DOT.

ACTION: Final rule.

SUMMARY: This amendment permits persons who have had their mechanic certificates or ratings suspended to be eligible for issuance or renewal of inspection authorizations (IA's) if their mechanic certificates or ratings have been reinstated. This amendment will remove a requirement that is unnecessary as a means of ensuring that only responsible persons exercise IA privileges.

EFFECTIVE DATE: April 19, 1985.

FOR FURTHER INFORMATION CONTACT: Leo Weston, General Aviation and Commercial Branch, AWS-340, Aircraft Maintenance Division, Office of Airworthiness, Federal Aviation Administration, 800 Independence Ave., SW., Washington, D.C. 20591, Telephone (202) 426-8205.

SUPPLEMENTARY INFORMATION:

Background

Section 65.93 of the Federal Aviation Regulations (FAR) provides that to be eligible for the renewal of an IA an applicant must present evidence that, among other things, he or she still meets the requirements of § 65.91(c) (1) through (4) for the original issuance of an IA. Before Amendment 65-22 (42 FR 46278; September 15, 1977), § 65.91(c)(1) provided that to be eligible for an IA, an applicant has to be "a certificated mechanic who has held both an airframe and a powerplant rating for at least 3 years before the date he applies." Amendment 65-22 revised paragraph (c)(1) to require that the applicant hold "a currently effective mechanic certificate with both an airframe rating and a powerplant rating, each of which is currently effective *and has been continuously in effect* for not less than the 3-year period immediately before the date of application." (Emphasis added.)

When renewal was sought under the old rule, the holder of an IA whose mechanic certificate or rating was suspended could still be said to have "held" that certificate during the time of suspension. However, the certificate could not be said to be "in effect" while it was suspended. Accordingly, after Amendment 65-22, the IA could not be renewed at the end of the year because at renewal time (authorization expires on March 31) the mechanic certificate or rating would not have been continuously in effect during the preceding 3 years. Therefore, the mechanic would not be eligible again for an IA until 3 years after the end of the suspension of the mechanic certificate. Moreover, because the eligibility requirements for issuance of a certificate are considered to be continuing requirements which must be met as long as certificate is held, an IA does not "become effective" again under § 65.91 at the end of the suspension of the mechanic certificate.

At the time Amendment 65-22 was adopted, the FAA was aware that adding the words "continuously in effect" to § 65.91(c)(1) would have this result. It was considered appropriate because the privileges and responsibilities that a person is charged with while holding the IA are greater than those of a certificated mechanic. Under § 65.95, the holder of an IA may inspect and approve for return to service certain aircraft or related parts or appliances after a major repair or major alteration to it in accordance with Part 43 of the FAR and perform annual and progressive inspections. Although a mechanic is authorized to perform much of the associated maintenance work underlying these functions, the IA holder is ultimately responsible for ensuring that the work is done in accordance with the FAR.

This 3-year-long period of ineligibility, however, has had an unintended inhibiting effect on the FAA's enforcement program. Amendment 65-22 has had a significant impact on the action taken against a mechanic for relatively minor to moderate violations. As a result of Amendment 65-22, a short-term suspension of a certificate or rating for a relatively minor offense effectively revokes an IA for a period of 3 years. Further, this creates the unusual situation where an action for revocation of an IA could have less of an impact on the mechanic involved than a 5-day suspension of a single rating on his or her mechanic certificate. (In most cases, a mechanic whose IA has been revoked may reapply after 1 year.) Not every action that warrants the suspension of a mechanic certificate evidences a lack of responsibility sufficient to justify such a long-term ineligibility for an IA. As a result, enforcement personnel have been reluctant in some cases to produce such results.

In attempting to resolve this problem, the FAA has reviewed the requirement of § 65.91(c)(1) and has determined that it is unnecessary as a means of ensuring that only responsible persons continue to exercise IA privileges. First, the suspension or revocation of a mechanic certificate or rating does result in loss of IA privileges. Section 65.92(a) provides that the holder of an IA may exercise the privileges of that authorization only while he or she holds a currently effective mechanic certificate with both a currently effective airframe rating and a currently effective powerplant rating. In addition, the cause that gave rise to suspension of the IA holder's mechanic certificate or rating may also warrant suspension of an IA for a longer period of time and may even justify revocation of the IA. Revocation of the IA may be justified when the person's actions evidence a lack of responsibility indicating that the mechanic should not be allowed to exercise the inspection and other privileges prescribed by § 65.95. Also, section 609 of the Federal Aviation Act of 1958, as amended (FAAct), provides that the FAA may reexamine any civil airman, including the holder of an IA. The FAA may reexamine, for instance, when there is reason to believe that the holder of an IA may not be qualified to exercise his or her privileges. If, as a result of this reexamination, the FAA determines that safety in air commerce or air transportation and the public interest require, the FAA may issue an order suspending or revoking the IA. Thus, the cause that gave rise to the suspension of the IA holder's mechanic certificate may also warrant reexamination to determine his or her qualification to hold an IA. The results of this reexamination may warrant suspending or revoking the IA.

Discussion of the Comments

Interested persons were afforded the opportunity to participate in the making of this amendment by Notice 84-16 (49 FR 35652; September 11, 1984). Due consideration has been given to all comments presented in response to this notice.

Sixteen of the 19 public comments received are favorable. Many of these favorable commenters agree that the proposal would reduce an unfair penalty imposed on any IA holder who has had his or her mechanic certificate or rating temporarily suspended by removing the requirement that the certificate and ratings be continuously in effect for 3 years at the time of the IA renewal.

Three commenters who are not in favor of this notice state that any time a certificated mechanic holding an IA has violated the regulations to such an extent as to cause a suspension of the mechanic certificate, that suspension should also affect his or her IA privileges. Two of these commenters state that a mechanic having his or her certificate or a rating suspended should have to prove his or her competency again to the satisfaction of the Administrator.

The FAA agrees, in part, with the above commenters that there are enforcement cases where suspensions or revocations of IA's or reexaminations of IA holders may be necessary. Under the authority of Section 609 of the FAAct, the FAA may reexamine an airman, including an IA. Therefore, when there is a question of an IA holder's qualification to exercise the privileges of the authorization, the FAA may reexamine the airman. Based on this reexamination or any other investigation, the FAA may suspend or revoke the airman's IA. The FAA has determined that its continued ability to suspend or revoke an IA or to reexamine an IA holder, when circumstances warrant, provides adequate protection against unqualified persons exercising IA privileges, without imposing an undue burden on mechanics for minor violations.

One commenter states that this NPRM is a timely response by the FAA to an unintended result of the rulemaking process and that it will relieve a significant burden to both individual certificate holders and the Administrator's enforcement personnel without derogation in air safety.

A professional organization states that the present regulations pose an unnecessary secondary penalty on any holder of an IA who is punished for a slight infraction of the regulations by suspension of either or both of the airframe and powerplant ratings. The organization believes that the public interest will not be compromised and that the economic impact will be positive because a highly trained individual will be returned to the wage-earning rolls more quickly.

Accordingly, the FAA is amending § 65.91 to return to the requirements which existed prior to Amendment 65–22 and is clarifying these requirements to provide that an otherwise eligible applicant need only hold a currently effective mechanic certificate with both an airframe rating and a powerplant rating which have been in effect for a total of at least 3 years. This revision will remove any inequity associated with the renewal process and will provide more flexible and fair enforcement program for IA holders, without derogation of the original certification standards.

Regulatory Assessment

This rule will relax an unnecessary requirement for original issuance or renewal of an IA. It also will eliminate a double penalty currently imposed on any IA holder who, as a result of a suspension, becomes ineligible for renewal solely because his or her mechanic certificate or ratings were not continuously in effect during the 3-year period preceding the annual IA renewal.

This rule will not impose any costs, other than the cost of publishing the rule. Benefits of the proposed rule will accrue from the elimination of income loss due to an individual's not being permitted to renew an IA for 3 years from the date of a suspension. The actual benefits will be inconsequential because, once the full impact of the current rule was fully realized, the FAA imposed few suspensions on IA holders. Thus, very few IA holders actually will be affected by this rule. Comments to the NPRM did not disclose any data or facts to contradict this position. In light of the lack of costs and benefits, the FAA finds that a regulatory evaluation is not warranted.

Trade Impact Assessment

This rule will have no impact on trade opportunities for either U.S. firms doing business overseas or foreign firms doing business in the United States.

Regulatory Flexibility Determination

The Regulatory Flexibility Act of 1980 (RFA) was enacted by Congress in order to ensure, among other things, that small entities are not disproportionately affected by Government regulations. The RFA requires agencies to review rules which may have "a significant economic impact on a substantial number of small entities."

This amendment will relax requirements for issuance and renewal of an IA and will impose no additional burden. Further, the number of persons who would be unable to renew their IA's if the current rule is not changed is minimal compared with the total number of IA holders.

The FAA finds that this rule will not have a significant economic impact, either beneficial or detrimental, on a substantial number of small entities. Therefore, a regulatory flexibility determination is not required.

Need for Immediate Adoption

This amendment will provide immediate relief and reduce a regulatory burden on persons who have had their mechanic certificates or ratings suspended by permitting them to be eligible for issuance or renewal of their IA's provided their mechanic certificate or ratings have been reinstated.

Immediate adoption will permit persons who have had their mechanic certificates or ratings suspended since the last IA renewal date (March 31) to be eligible again on the following year's renewal date provided they meet all of the requirements of §§ 65.91, 65.92, and 65.93 of the FAR.

This amendment will also permit persons who had previously become ineligible for a 3-year period, because of suspension of their mechanic certificates or ratings, to immediately become eligible for issuance of IA's provided that their mechanic certificates or ratings have been reinstated and they meet the requirements of § 65.91 of the FAR.

Finally, adoption of this amendment will not impose any burden on persons affected. Therefore, for these reasons, I find that good cause exists for making this amendment effective in fewer than 30 days.

Conclusion

This amendment will relax the requirements for initial issuance and renewal of an inspection authorization and thus will not impose an additional burden on any person. Accordingly, it has been determined that this action is not a major rule under Executive Order 12291, and it is not significant under DOT Regulatory Policies and Procedures (44 FR 11034; February 26, 1979). For these reasons and because the number of persons who would be unable to renew their IA's if the current rule is not changed is minimal in comparison to the total number of IA holders, I certify that under the criteria of the Regulatory Flexibility Act, this proposal will not have a significant economic impact, positive or negative, on a substantial number of small entities. In addition, the FAA has determined that the expected economic impact of this proposal is so minimal that a full regulatory evaluation is not required.

List of Subjects in 14 CFR Part 65

Airmen other than flight crewmembers, Inspection authorization, Mechanic certification, Aircraft, Aviation safety.

Adoption of the Amendment

Accordingly, § 65.91 of the Federal Aviation Regulations (14 CFR 65.91) is amended as follows, effective April 19, 1985.

PART 65—CERTIFICATION: AIRMEN OTHER THAN FLIGHT CREWMEMBERS

By revising § 65.91(c)(1) to read as follows:

§ 65.91 Inspection authorization.

* * * * *

(c) * * *

(1) Hold a currently effective mechanic certificate with both an airframe rating and a powerplant rating, each of which is currently effective and has been in effect for a total of at least 3 years;

* * * * *

(Secs. 313(a), 314(a), 601, 602, and 603 of the Federal Aviation Act of 1958 (49 U.S.C. 1354(a), 1355(a), 1421, 1422, and 1423); 49 U.S.C. 106(g) (Revised, Pub. L. 97-499, January 12, 1983))

Issued in Washington, D.C., on April 1, 1985.

Donald D. Engen,

Administrator.

[FR Doc. 85-9443 Filed 4-18-85; 8:45 am]

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federal register

Friday
April 19, 1985

Part V

General Services Administration

Changes to Federal Travel Regulations; Notice

GENERAL SERVICES ADMINISTRATION

[GSA Bulletin FPMR A-40, Supp. 14]

Changes to Federal Travel Regulations

AGENCY: Office of Federal Supply and Services, GSA.

ACTION: Notice of changes to Federal Travel Regulations (FTR).

SUMMARY: GSA has issued GSA Bulletin FPMR A-40, Supplement 14, to transmit a change to the Federal Travel Regulations (FTR), FPMR 101-7, implementing new provisions authorizing payment of a relocation income tax (RIT) allowance for reimbursement of additional Federal, State, and local income taxes incurred by transferred Federal employees as a result of certain relocation expense reimbursements.

EFFECTIVE DATE: The new provisions transmitted by Supplement 14 are effective for transferred employees whose effective date of transfer is on or after November 14, 1983, or on or after October 12, 1984, for certain specified provisions. The effective date of transfer means the date on which the employee reports for duty at the new official station.

FOR FURTHER INFORMATION CONTACT: Staff members, Travel and Transportation Regulations Division (FTA), Office of Transportation, (703) 557-1253 and 557-1256 or FTS 557-1253 and 557-1256.

SUPPLEMENTARY INFORMATION: The General Services Administration (GSA) has determined that this rule is not a major rule for the purposes of Executive Order 12291 of February 17, 1981, because it is not likely to result in an annual effect on the economy of $100 million or more; a major increase in costs to consumers or others; or significant adverse effects. GSA has based all administrative decisions underlying this rule on adequate information concerning the need for, and consequences of, this rule; has determined that the potential benefits to society from this rule outweigh the potential costs and has maximized the net benefits; and has chosen the alternative approach involving the least net cost to society.

Authority

1. Section 118 of Pub. L. 98-151 (97 Stat. 977), November 14, 1983, amended the statutory authority for the Federal employee relocation allowances contained in subchapter II of chapter 57, title 5, United States Code by adding new section 5724b authorizing reimbursement of "all or part" of the additional Federal, State, and "city" income taxes incurred by a transferred employee as a result of reimbursement for certain defined moving expenses.

2. Section 120 of Pub. L. 98-473 (98 Stat. 1968), October 12, 1984, amended the authority in 5 U.S.C. 5724b for the relocation income tax (RIT) allowance to (1) authorize reimbursement of "substantially all" (rather than all or part) of the additional Federal, State, and "local" (rather than only city) income taxes and (2) redefine the types of moving expenses covered by section 5724b to specifically include relocation services under 5 U.S.C. 5724c and to exclude expenses for nontemporary storage of household goods.

3. By Executive Order No. 12466, February 27, 1984, which amended Executive Order No. 11609, July 22, 1971, the President delegated authority to the Administrator of General Services to, among other things, prescribe regulations, in consultation with the Secretary of the Treasury, to implement 5 U.S.C. 5724b relating to reimbursement of additional income taxes incurred by transferred employees resulting from reimbursement for relocation expenses.

Guidelines to Agencies

1. The provisions of Part 11 to Chapter 2, FTR, give the agency the discretion to determine whether the actual calculation of the new allowance should be done by the employee or by an appropriate official. However, agencies are encouraged, at least during the initial implementation period, to either calculate the allowance for employees based on employee furnished information or provide as much assistance to employees as may be necessary to expedite payments or preclude erroneous claims.

2. Agencies should insure that employees understand that the statutory authority (Public Laws 98-151 and 98-473) for the RIT allowance as prescribed in the attached FTR change did not make changes to the Internal Revenue Code or State or local tax codes. Consequently, the authority for reimbursement of additional income taxes incurred as a result of moving expense reimbursements shall not be construed as changing or limiting the employee's income tax obligations in any way or as authorizing a refund of these taxes when filing a return with the IRS or other recognized tax authority. The RIT allowance must be claimed and paid on the SF 1012 (Travel Voucher) or other authorized travel voucher form, the same as other moving expense allowances.

Explanation of Changes

The attachment to GSA Bulletin FPMR A-40, Supplement 14, amends the FTR by adding Part 11 to Chapter 2, implementing policies and procedures for payment of a relocation income tax (RIT) allowance. Supplement 14 also transmits a change to Part 12, Chapter 2 (paragraph 2-12.7) by deleting the exclusion of certain payments to relocation companies from coverage by the RIT allowance.

Accordingly, the Federal Travel Regulations (FTR) are amended as follows:

CHAPTER 2—RELOCATION ALLOWANCES

1. **Authority:** (Sec. 205(c), 63 Stat. 390; 40 U.S.C. 486(c)); 5 U.S.C. 5707; Executive Order No. 11609, July 22, 1971 and No. 12466, February 27, 1984.)

2. Chapter 2 of the FTR is amended by adding Part 11 to read as follows:

PART 11—RELOCATION INCOME TAX (RIT) ALLOWANCE

2-11.1. Authority.

Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expenses and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government (5 U.S.C 5724b, as amended). The RIT allowance shall be calculated and paid as provided in this Part 11.

2-11.2. Coverage.

a. *Eligible employees.* Payment of a RIT allowance is authorized for employees transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. The effective date of an employee's transfer is the date the employee reports for duty at the new official station as provided in paragraph 2-1.4j.

b. *Individuals not covered.* The provisions of this Part 11 are not applicable to the following individuals or employees:

(1) New appointees as defined in 2-1.5e, including those covered under 2-1.5f (i.e., new appointees to shortage category or Senior Executive Service positions, and new Presidential appointees) and 2-1.5g(2) (i.e., new appointees to overseas posts of duty);

(2) Employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109); or

(3) Employees returning from overseas assignments for the purpose of separation.

2-11.3. Types of moving expenses or allowances covered and general limitations.

The RIT allowance is by law limited as to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement or an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are (1) actually paid or incurred, and (2) are not allowable as a moving expense deduction for tax purposes. The types of expenses or allowances listed in a through i, below, are covered by the RIT allowance within the limitations discussed.

a. *En route travel.* Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station. (See FTR Part 2-2.)

b. *Household goods shipment.* Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. (See FTR Part 2-8.)

c. *Nontemporary storage expenses.* Allowable expenses for nontemporary storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the conterminous United States. (See FTR 2-9.1.) Nontemporary storage expenses are not covered by the RIT allowance for transfers on or after October 12, 1984. (See 2-11.4c).

d. *Mobile home movement.* Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods. (See FTR Part 2-7.)

e. *Househunting trip.* Travel (including per diem) and transportation expenses of the employee and spouse for one round-trip to the new official station to seek permanent residence quarters. (See FTR Part 2-4.)

f. *Temporary quarters.* Subsistence expenses of the employee and immediate family during occupancy of temporary quarters. (See FTR Part 2-5.)

g. *Real estate expenses.* Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station for which reimbursement is received by the employee. (See FTR Part 2-6.)

h. *Miscellaneous expense allowance.* A miscellaneous expense allowance for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station. (See FTR Part 2-3.)

i. *Relocation services.* Payments, or portions thereof, made to a relocation service company for services provided to a transferred employee (see FTR Part 2-12), subject to the conditions stated below and within the general limitations of this paragraph applicable to other covered expenses.

(1) *For employees transferred on or after November 14, 1983, through October 11, 1984.* The amount of a broker's fee or real estate commission or other real estate sales transaction expenses which normally are reimbursable to the employee under 2-6.2 but have been paid by a relocation service company incident to an assigned sale from the employee, provided that such payments constitute income to the employee. For the purposes of this regulation, an assigned sale occurs when an employee obtains a binding agreement for the sale of his/her residence and assigns the inherent rights and obligations of that agreement to a relocation company that is providing services under contract with the employing agency. For example, if the employee incurs an obligation to pay a specified broker's fee or real estate commission under the terms of the sales agreement, this obligation along with the sales agreement is assigned to the relocation company and may, upon payment of the obligation by the relocation company, constitute income to the employee. (See 2-12.7 entitled "Income tax consequences of using relocation companies.")

(2) *For employees transferred on or after October 12, 1984.* Expenses paid by a relocation company providing relocation services to the transferred employee pursuant to a contract with the employing agency to the extent such payments constitute income to the employee. (See 2-12.7.)

Note.—See FTR reference shown in parentheses for reimbursement provisions for each allowance listed in a through i, above. See Section 217 of the Internal Revenue Code (IRC) and Internal Revenue Service (IRS) Publication 521 entitled "Moving Expenses" and appropriate State and local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

2-11.4. Exclusions from coverage.

The provisions of this Part 11 are not applicable to the following:

a. Any tax liability that may result from payments by the Government to relocation companies on behalf of employees transferred on or after November 14, 1983, through October 11, 1984, other than the payments for those expenses specified in 2-11.3i(1).

b. Any tax liability incurred for local income taxes other than city income tax as a result of moving expense reimbursements for employees transferred on or after November 14, 1983, through October 11, 1984. (See definition in 2-11.5b.)

c. Any tax liability resulting from reimbursed expenses for any nontemporary storage of household goods except as specifically provided for in 2-11.3c.

d. Any tax liability resulting from paid or reimbursed expenses for shipment of a privately owned automobile.

e. Any tax liability resulting from an excess of reimbursed amounts over the actual expense paid or incurred. For instance, if an employee's reimbursement for the movement of household goods is based on the commuted rate schedule and his/her actual moving expenses are less than the reimbursement, the difference is not covered by the RIT allowance. (See 2-11.8c(2)(a).)

f. Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowable under the Internal Revenue Code or appropriate State and local tax codes. (See 2-11.8b(1) and 2-11.8c(2).)

2-11.5. Definitions and discussion of terms.

For purposes of this part, the following definitions will apply:

a. *State income tax.* A tax, imposed by a State tax authority, that is deductible for Federal income tax purposes as a State income tax under section 164(a)(3) of the IRC. "State" means any one of the several States of the United States and the District of Columbia.

b. *Local income tax.* A tax, imposed by a recognized city or county tax authority, that is deductible for Federal income tax purposes as a local (city or county) income tax under section 164(a)(3) of the IRC; except that, for employees transferred on or after November 14, 1983, through October 11, 1984, local income tax shall be construed to mean only city income tax. For purposes of this regulation:

(1) "City" means any unit of general local government which is classified as a municipality by the Bureau of the Census, or which is a town or township that in the determination of the Secretary of the Treasury possesses powers and performs functions comparable to those associated with municipalities, is closely settled, and contains within its boundaries no incorporated places as defined by the Bureau of the Census (31 CFR 215.2(b)(1)).

(2) "County" means any unit of local general government which is classified as a county by the Bureau of the Census (31 CFR 215.2(e)).

c. *Covered moving expense reimbursements or covered reimbursements.* As used herein, these terms include those moving expenses listed in 2-11.3 which may be furnished in kind, or for which reimbursement or an allowance is provided by the Government.

d. *Covered taxable reimbursements.* Covered moving expense reimbursements minus the allowable tax deductions for moving expenses. (See determination in 2-11.8c.)

e. *Year 1 or reimbursement year.* The calendar year in which reimbursement or payment for moving expenses is made to, or for, the employee under the provisions of the FTR, Chapter 2. All or part of these reimbursements (see 2-11.6) are reported as income (wages, salary or other compensation) to the employee for that tax year under the provisions of the IRC and IRS regulations, and an obligation for Federal tax withholding is incurred. The withholding tax allowance (WTA) (see 1, below) is calculated in Year 1, to cover the employee's Federal tax withholding obligations each time reimbursements are made that result in a withholding obligation. For purposes of this regulation, an advance of funds for any of the covered moving expenses is not considered to be a reimbursement or a payment until the travel voucher settlement for such expenses takes place. If an employee's reimbursement for moving expenses is spread over more than one year, he/she will have more than one Year 1.

f. *Year 2.* The calendar year following Year 1 in which the employee files a tax return reflecting his/her tax liability for income received in Year 1. The RIT allowance is calculated in Year 2 and paid to cover the additional tax liability (resulting from moving expense reimbursements received in Year 1) not covered by the WTA paid in Year 1. If an employee's covered taxable reimbursements are spread over more than one year, he/she will have more than one Year 2.

g. *Federal withholding tax rate (FWTR).* The tax rate applied to incremental income to determine the amount to be withheld from salary or other compensation such as moving expense reimbursements. Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to such reimbursements (see 2-11.7c). Agencies should refer to the Treasury Fiscal Requirements Manual, ITFRM 3-5000, and applicable IRS regulations for complete information on this subject.

h. *Earned income.* For purposes of the RIT allowance, "earned income" shall include only the gross compensation (salary, wages, or other compensation such as moving expense reimbursements and the WTA) that is reported as income on IRS Form W-2 for the employee (employee and spouse, if filing jointly), and if applicable, the net earnings (or loss) from self-employment income shown on Schedule SE of IRS Form 1040. Earned income may be from more than one source. (See 2-11.8d.)

i. *Marginal tax rate (MTR).* The tax rate (for example 40%) applicable to a specific increment of income. The Federal and State marginal tax rates to be used in calculating the RIT allowance are provided in appendices 2-11.A and B. See 2-11.8e(3) for instructions on lcoal marginal tax rate determinations.

j. *Combined marginal tax rate (CMTR).* A single rate determined by combining the applicable margin tax rates prescribed herein for Federal, State and local income taxes, using the formula provided in 2-11.8e(4).

k. *"Gross-up."* Payment for the estimated additional income tax liability incurred by an employee as a result of reimbursements or payments by the Government for the covered moving expense reimbursements listed in 2-11.3. (See total RIT allowance in m, below.)

l. *"Gross-up" formula.* The formula used to determine the amount of the "gross-up". The formula used herein (see 2-11.7d and 2-11.8f) compensates the employee for the initial tax, the tax on tax, etc. The formula assumes that the combined marginal tax rate for Year 2 and subsequent tax years will be the same as the one for Year 1 (see 2-11.8b(1)(c)).

m. *Total RIT allowance or "gross-up."* The amount of payment, computed in Year 2 by applying the "gross-up" formula, required to cover substantially all of the estimated additional tax liability incurred as a result of the covered moving expense reimbursements received in Year 1. (See k and l, above, and 2-11.8f.)

n. *Final RIT allowance or final "gross-up."* The total RIT allowance or "gross-up" less the WTA (see o, below). The final RIT allowance or final "gross-up" is calculated and paid in Year 2. (See 2-11.8f.)

o. *Withholding tax allowance (WTA).* The withholding tax allowance (WTA) is an estimated partial payment of the total RIT allowance. The WTA covers the employee's Federal tax withholding liability on covered taxable reimbursements. The amount is computed by applying the "gross-up" formula (using the Federal withholding tax rate) each time that a Federal withholding obligation is incurred on moving expense reimbursements in Year 1. "Grossing-up" the Federal withholding amount protects the employee from having to use part of his/her moving expense reimbursement to pay Federal withholding taxes. The amount of the WTA is considered income to the employee. (See 2-11.7.)

2-11.6. Procedures in general.

a. This regulation sets forth procedures for the computation and payment of the RIT allowance and defines agency and employee responsibilities. This regulation does not require changes to those internal fiscal procedures established by individual agencies pursuant to IRS regulations, or the Treasury Fiscal Requirements Manual, provided that the intents of the statute authorizing the RIT allowance and this regulation are not disturbed.

b. The total amount reimbursed or paid to the employee, or on his/her behalf, for travel, transportation and other relocation expenses and allowances is includable in the employee's gross income pursuant to the Internal Revenue Code (IRC) and certain State and local government tax codes. Some expenses for which reimbursements are received may be deducted from income by the employee as moving expense deductions, subject to certain limitations prescribed by the IRS or pertinent State or local tax authorities. Reimbursements for nondeductible moving expenses are subject to income tax. (See IRS Publication 521 entitled "Moving Expenses" and the appropriate State and local tax codes for detailed information.)

c. Usually, if the employee is reimbursed for nondeductible moving expenses, the amount of these reimbursements is subject to withholding of Federal income tax at the time of reimbursement. Under existing fiscal procedures, the amount of the employee's withholding obligation is usually deducted either from reimbursements for the moving expenses at the time of reimbursement or from the employee's salary. Procedures prescribed herein are not intended to change ongoing fiscal procedures in this area. (See Treasury Fiscal Requirements Manual for Federal Agencies.)

d. Payment of a withholding tax allowance (WTA) established herein will offset deductions for the Federal withholding taxes, on moving expense reimbursements and on the WTA itself, from the employee's moving expense reimbursements or from salary. The amount of the WTA is then deducted from the total RIT allowance computed the following year to arrive at the final RIT allowance.

e. The total amount of the RIT allowance can be computed after the end of Year 1 as soon as gross compensation and total covered taxable reimbursements can be determined.

f. Procedures are prescribed in 2–11.7 and 2–11.8 for computation and payment of the WTA and the final RIT allowance. These procedures are intended to build on existing fiscal procedures regarding reporting of employee income from reimbursements and withholding of taxes on supplemental wages.

2-11.7. Procedures for determining the withholding tax allowance (WTA) in Year 1.

a. *General rules.* The withholding tax allowance (WTA) is an estimated partial payment of the RIT allowance designed to cover the employee's Federal withholding tax obligation resulting from moving expense reimbursements. Withholding tax obligations, if any, for State and/or local income taxes on moving expense reimbursements are not covered by the WTA. The WTA will be calculated by the agency as provided below and credited to the employee on the travel voucher at the time reimbursement is made for certain moving expenses. The amount of the WTA is equal to the Federal withholding tax obligation incurred by the employee on covered moving expense reimbursements (which are not offset by deductible moving expenses) and on the WTA itself. The amount of the WTA is considered to be income to the employee and should, along with the amount of moving expense reimbursements, be reported on IRS Form W–2 and furnished to the employee on IRS Form 4782 (Employee Moving Expense Information) or another itemized listing of moving expense reimbursements. The total amount of all WTA's paid during Year 1 shall be deducted from the total RIT allowance calculated after the end of Year 1. The agency shall advise the employee that if the total amount of all WTA's paid in Year 1 exceeds the total RIT allowance which the employee is entitled to in Year 2, he/she is obligated to repay the excess amounts as a debt due the Government as provided in 2–11.9b(3). The WTA shall be calculated, accounted for, and reported as provided in b through f, below.

b. *Determination of amount of reimbursement subject to withholding.* Each time that moving expenses are reimbursed to the employee, or paid on behalf of the employee, IRS regulations require that the agency determine the amount of those reimbursements that it reasonably believes will be deductible moving expenses. Reimbursements for nondeductible moving expenses are then subject to withholding of Federal income tax. Since there are some relocation expenses which may be reimbursed but are not covered reimbursements under the RIT allowance, such as nontemporary storage of household goods (HHG) (see exclusions in 2–11.4), the amount of the nondeductible moving expenses may be different than the actual amount of covered taxable reimbursements which is subject to withholding. Because the difference in these amounts should not be substantial and the WTA is an estimated partial payment of the RIT allowance, the amount of nondeductible moving expenses subject to Federal withholding tax, as determined by the agency pursuant to IRS regulations, may be used in computing the WTA.

c. *Determination of Federal withholding tax rate (FWTR).* Because moving expense reimbursements constitute supplemental wages for Federal income tax purposes, the 20 percent flat rate of withholding is generally applicable to income generated by such reimbursements. The 20 percent rate shall be used in calculating the WTA unless under an agency's internal fiscal (withholding) procedures a different withholding rate is normally used pursuant to IRS tax regulations. In such cases, the applicable withholding rate shall be substituted for the 20 percent rate in the calculation shown in d, below.

d. *Calculation of withholding tax allowance (WTA).*

(1) The WTA is calculated by substituting the amounts determined in 2–11.7 b and c, above, into the gross-up formula shown below. The amount of nondeductible moving expenses (from 2–11.7b) is multiplied by the fraction of the FWTR (from 2–11.7c; generally 20 percent) over 1 minus the FWTR.

These calculations are expressed in the "gross-up" formula as follows:

Formula:

$$Y = \frac{X}{1-X}(N)$$

where

Y = WTA

X = FWTR (generally, 20 percent)

N = nondeductible moving expenses

Example: If

X = 20 percent

N = $21,800

Then

$$Y = \frac{.20}{1.00-.20}(\$21,800)$$

Y = .25 ($21,800)

Y = $5,450

(2) The WTA may be calculated several times within Year 1 if reimbursements for nondeductible moving expenses are made on more than one travel voucher. Each time an employee is reimbursed for nondeductible moving expenses which are subject to Federal tax withholding, the WTA will be calculated and shown on the employee's travel voucher as an estimated allowance paid to cover the Federal tax withholding amount and its subsequent tax impact.

e. *Determination of employee's Federal withholding tax on WTA.* Since the amount of the WTA is considered income to the employee, it is subject to Federal tax withholding (generally at the 20 percent rate). The Federal tax withholding on the WTA should be calculated and handled in the same manner as withholding on nondeductible moving expenses. (Note: As a cross-check on the accuracy of the WTA computation, the withholding amount on the nondeductible moving expenses plus the withholding on the WTA should equal the WTA amount calculated in d, above.) After deducting all withholding amounts (withholding on the WTA and withholding on the nondeductible moving expenses) from the amount of the employee's reimbursements (including the WTA), the balance of the amount due the employee as shown on the travel voucher should be the original amount of reimbursement for the moving expenses.

f. *End of year reporting.* At the end of the year, agencies generally are required to issue IRS Forms W–2 for each employee showing total gross compensation (including moving expense reimbursements) and the applicable amount of Federal taxes withheld. For tax reporting purposes, the WTA is to be treated as a moving expense reimbursement. The total amount of the employee's WTA's calculated during the year should be reflected, along with the applicable Federal withholding amount, on the employee's Form W-2. The total amount of the WTA's will also be furnished to the employee on IRS Form 4782 or another itemized listing provided for the employee's use in preparing his/her tax return and in claiming the RIT allowance as provided in 2-11.8.

2-11.8. Rules and procedures for determining the RIT allowance in Year 2.

a. *Summary/overview of procedures.* The RIT allowance will be calculated and claimed in Year 2. This can be accomplished as soon as the employee can determine earned income (as defined herein), income tax filing status, and covered taxable reimbursements for the Year 1. The RIT allowance is then calculated using the appropriate tax tables and the "gross-up" formula under procedures prescribed herein. The total amount of all WTA's paid in Year 1 is deducted from the RIT allowance yielding the final amount of the RIT allowance due the employee in Year 2. This final amount also is considered income. The appropriate amount of withholding taxes on the final RIT allowance is deducted and the balance constitutes the net payment to the employee. Rules, procedures, examples, and prescribed tax tables for these calculations are provided in b through h, below, and in the figures and appendices to this Part 11.

b. *General rules and assumptions.*

(1) The procedures prescribed herein for calculation and payment of the RIT allowance are based on certain assumptions jointly developed by GSA and IRS, and tax tables developed by IRS. This approach avoids a potentially controversial and administratively burdensome procedure requiring the employee to furnish extensive documentation, such as certified copies of actual tax returns and reconstructed returns, in support of a claim for a RIT allowance payment. Specifically it has been assumed that:

(a) the employee will claim moving expense deductions for the same tax year in which the corresponding moving expense reimbursements are reflected as income;

(b) the employee will claim the maximum amount of deductible moving expenses allowable under the IRS tax rules when filing his/her tax return; and

(c) the employee's (and spouse's, if a joint return is filed) earned income, combined marginal tax rate, and filing status for Year 1, used to determine the amount of the RIT allowance, will remain the same or will not be substantially different in the second and subsequent tax years.

(2) The prescribed procedures which yield an estimate of an employee's additional tax liability due to moving expense reimbursements are to be used uniformly. They are not to be adjusted to accommodate an employee's unique circumstance which may differ from the assumed circumstances stated in (1), above.

(3) An adjustment of the final RIT allowance paid in Year 2 for the covered taxable reimbursements received in Year 1 is required if the tax information certified to on the RIT allowance claim is different than that shown on the actual Federal tax return filed with IRS for Year 1 or changed for any reason after filing of the tax return, so as to affect the combined marginal tax rate used in the RIT allowance calculation. (See 2-11.10 for claims procedures.)

c. *Determination of amount of covered taxable reimbursements.*

(1) Generally, the amount of the covered taxable reimbursements is the difference between (a) the amount of covered moving expense reimbursements for the allowances listed in 2-11.3 that was included in the employee's income in Year 1, and (b) the maximum amount of allowable moving expenses that may be claimed by the employee on his/her Federal tax return under IRS tax regulations to offset the income resulting from moving expense reimbursements for Year 1.

(2) For purposes of the RIT allowance, the following special rules apply to the determination of moving expense deductions to offset moving expense reimbursements reported as income:

(a) The total amount of reimbursement (which was reported as income) for the expenses of en route travel for the employee and family (see 2-11.3a) and transportation (including up to 30 days temporary storage) of household goods (see 2-11.3b) to the new official station shall be used as a moving expense deduction.

(b) The total amount of reimbursement for a househunting trip, temporary quarters (up to 30 days at new station) and real estate transaction expenses (see 2-11.3e, f, g, and i), up to the maximum allowable deduction under IRS tax regulations, shall be used as a moving expense deduction. For example, an employee and spouse filing a joint return for the 1984 tax year and residing in the same household at the end of the tax year may deduct up to $3,000 for these expenses. (No more than $1,500 of the $3,000 may be claimed for househunting trips and temporary quarters expenses combined). If the employee was reimbursed $1,350 for the househunting trip and temporary quarters expenses and $9,000 for real estate expenses, the moving expense deductions would be $1,350 for the househunting trip and temporary quarters expenses and $1,650 for real estate expenses. If the employee's reimbursement was $1,850 for the househunting trip and temporary quarters expenses and $9,000 for real estate expenses, the moving expense deductions would be $1,500 for the househunting trip and temporary quarters expenses and $1,500 for real estate expenses. If the employee had no reimbursement for the househunting trip and temporary quarters, the full $3,000 would be applied to the $9,000 reimbursement for real estate expenses. (See IRS Publication 521, "Moving Expenses," for these and other maximums which vary by situation and filing status.)

(3) Procedures and examples are provided herein as if all moving expense reimbursements are received in one year with all moving expense deductions applied in that same year to arrive at the covered taxable reimbursements. However, when reimbursements span more than one year, the amount of covered taxable reimbursements must be determined separately for each reimbursement year (Year 1). The maximum moving expense deductions apply to the entire move. Under IRS tax regulations the employee has some discretion as to when he/she claims these deductions (e.g., in the year of the move when the expenses was paid or in the year of reimbursement, if these actions do not occur in the same year). However, for purposes of the RIT allowance procedures, the moving expense deductions will be applied in the year that the corresponding expense reimbursement is made. For example, if an employee incurred and was reimbursed $1,000 for a househunting trip and temporary quarters in 1984 and an additional $1,000 for temporary quarters in 1985, this employee, according to his/her particular situation and tax filing status, may deduct $1,500 of these expenses in moving expense deductions. In calculating the RIT allowance for 1984, $1,000 of the $1,500 deduction is used to offset the $1,000 reimbursement in 1984 resulting in zero covered taxable reimbursements for the househunting trip and temporary quarters for 1984.

The remaining $500 (balance of the $1,500 not used in determining covered taxable reimbursements for 1984) will be used to offset the $1,000 temporary quarters reimbursement in 1985 (second Year 1), leaving $500 of the temporary quarters reimbursement as a covered taxable reimbursement for 1985.

(4) Although the WTA amount is included in income (see 2–11.7), it shall not be included in the amount of covered taxable reimbursements. Under the procedures and formulas established herein, the proper amount of the RIT allowance is calculated using the gross-up formula with covered taxable reimbursements without the WTA included.

(5) Agencies are cautioned that there may be moving expenses reimbursed to the employee that are not covered by the RIT allowance. (See exclusions in 2–11.4; also see discussion in 2–11.7 regarding covered taxable reimbursements versus nondeductible expenses.)

(6) An example showing how to calculate covered taxable reimbursements is illustrated in Figure 2–11.8a. Also, Figures 2–11.8b. and 2–11.8c show an example of completed IRS Form 4782 (Employee Moving Expense Information) and of IRS Form 3903 (Moving Expense Adjustment) with dollar amounts which correspond to those shown in Figure 2–11.8a.

d. *Determination of income level and filing status.* In order to determine the combined marginal tax rate (CMTR) needed to calculate the RIT allowance, the employee must determine the appropriate amount of earned income (as prescribed herein) that was or will be reported on his/her Federal tax return for the tax year in which the covered taxable reimbursements were received (Year 1). Such amount will also include the spouse's earned income if a joint filing status is claimed. For purposes of this regulation, appropriate earned income shall include only the amount of gross compensation reported on IRS Form(s) W–2, and, if applicable, the net earnings (or loss) from self-employment income as shown on Schedule SE of IRS Form 1040. (Note that moving expense reimbursements including the WTA amounts are to be included in earned income and should be shown as income on the Form W–2; if they are not, other appropriate documentation shall be furnished by the agency.) The earned income level as determined under this provision and the tax filing status (for example, from lines 1 through 5 on the 1984 IRS Form 1040) shall be contained in a certified statement on, or attached to, the voucher claiming the RIT allowance (see 2–11.10).

e. *Determination of the combined marginal tax rate (CMTR).* The gross-up formula used to calculate the RIT allowance in f, below, requires use of a single tax rate which represents the Federal, State and/or local tax rates applicable to the income determined in d, above, for Year 1 for the employee (or employee and spouse). This single tax rate is referred to as a combined marginal tax rate (CMTR). The CMTR will be determined as provided in (1) through (4), below. Note that the marginal tax rates determined below, as well as the income level and filing status, must be furnished by the employee in a certified statement in support of the RIT allowance claim (see 2–11.10).

(1) *Federal marginal tax rate.* The Federal marginal tax rate is determined by using the income level and filing status determined under 2–11.8d and contained in the certified statement by the employee on his/her RIT allowance claim, and applying the prescribed Federal tax tables contained in appendix 2–11.A. For example, if the income level (from 2–11.8d) was $65,000 for a married employee filing a Federal joint return, the Federal marginal tax rate would be 38 percent. This rate would be used regardless of how much of the $65,000 was attributable to reimbursement for the employee's relocation expenses. (Note that this marginal rate is different from the withholding tax rate used for the WTA.) If the employee incurs only Federal income tax (i.e., there are no State or local taxes), the Federal marginal tax rate determined from appendix 2–11.A is the CMTR to be used in the gross-up formula provided in 2–11.8f. In such cases, the provisions of (2) and (3), below, do not apply.

(2) *State marginal tax rate.*

(a) If the employee incurs an additional State income tax (see definition in 2–11.5a) liability as a result of moving expense reimbursements, the State tax table in appendix 2–11.B is to be used to determine the applicable State marginal tax rate that will be substituted into the formula for determining the CMTR. The income level determined in 2–11.8d for Federal taxes shall be used to identify the appropriate income bracket in the State tax table. The applicable State marginal tax rate is obtained from the selected income bracket column for the State where the employee is required to pay State income tax on moving expense reimbursements. The tax rates shown in the table apply to all employees regardless of filing status, except where a separate rate is shown for single filing status.

(b) The lowest income bracket shown in the State tax table in appendix 2–11.B is $20,000–$24,999. In cases where the employee's (employee's and spouse's, if filing jointly) earned income as determined under 2–11.8d is less than this income bracket, an appropriate State marginal tax rate shall be established by the employing agency from the applicable State tax code or regulations issued pursuant thereto. Such State marginal tax rate shall be representative of the earned income level in question but in no case more than the marginal tax rate established in appendix 2–11.B for the $20,000–$24,999 income bracket for the particular State in which an additional income tax obligation has been incurred.

(c) The prescribed State marginal tax rates generally are expressed as a *percent* of *taxable income.* However, if the applicable State marginal tax rate is stated as a *percentage* of the *Federal income tax liability,* the State tax rate must be converted to a percent of taxable income to be used in the CMTR formula in 2–11.8e(4). This is accomplished by multiplying the applicable Federal tax rate by the applicable State tax rate. For example, if the Federal tax rate is 38 percent and the State tax rate is 25 percent of the Federal tax liability, the State tax rate stated as a percent of income would be 9.5 percent.

(d) An employee may incur a State income tax liability on moving expense reimbursements in more than one State at the same or different marginal tax rates. Nevertheless, a single State marginal tax rate must be determined for use in the CMTR formula in 2–11.8e(4). The following general rules shall be applied in determining the applicable single rate.

(i) In the tax year during which the transfer actually takes place, the employee may incur a State income tax obligation at both the old and the new location. However, most moving expense reimbursements will be taxed at the new location. Although the employee may receive some reimbursements (e.g., for a househunting trip, possibly household goods shipment) prior to the actual transfer which would be credited as income at the old location, these types of expenses generally are tax deductible and would not generate an additional State tax liability for the employee. In addition, procedures inherent in the travel voucher reimbursement system tend to cause most reimbursements which may be taxable to occur after the actual transfer. Therefore, the State marginal tax rate determined under 2–11.8e(2)(a) through (c) for the new location will be used in the CMTR formula.

(ii) There may be instances where the employee is subject to taxes on moving expense reimbursements in two States, in one State because of State residency and in another because a particular State taxes income earned within its jurisdiction irrespective of whether the employee is a resident. If the States recognize such situations by allowing an adjustment or credit for taxes paid to another State, the State marginal tax rate for the State where income tax on moving expense reimbursements is actually paid will be determined and used in the CMTR formula. However, in those situations where there is in fact double taxation on income from moving expense reimbursements and the taxes imposed by both States qualify as a State income tax (as defined in 2–11.5a), the sum of the State marginal tax rates for the two States as determined under 2–11.8e(2)(a) through (c) shall be used in the CMTR formula.

(3) *Local marginal tax rate.* Because of the impracticality of establishing a single marginal tax rate table for local income taxes that could be applied uniformly on a nationwide basis, appropriate local marginal tax rates shall be determined as provided in (a) through (c), below.

(a) If the employee incurs an additional local income tax (see definition 2–11.5b) liability as a result of moving expense reimbursements, he/she shall certify to such fact when claiming the RIT allowance (see certification statement in 2–11.10) by specifying the name of the locality imposing the income tax and the applicable marginal tax rate determined from the actual marginal tax rate table or schedule prescribed by the taxing locality. The marginal tax rate shall be applicable to the taxable income portion of the amount of earned income determined under 2–11.8d for the employee (and spouse, if filing jointly). The employing agency shall establish procedures to determine whether the employee certified local marginal tax rate is appropriate for the employee's income level and filing status and approve its use in the CMTR formula. (See also 2–11.10b(2).)

(b) If the local marginal tax rate is stated as a percentage of Federal or State income tax liability, such rate must be converted to a percent of income for use in the CMTR formula. This is accomplished by multiplying the applicable Federal or State tax rate determined in 2–11.8e(1) or (2) by the applicable local tax rate. For example, if the State tax rate is 6 percent and the local tax rate is 50 percent of State tax liability, the local tax rate stated as a percentage of income would be 3 percent.

(c) The situations described in 2–11.8e(2)(d) with respect to State income taxes may also be encountered with local income taxes. If such situations do occur, the rules prescribed for determining the single State marginal tax rate shall also be applied to determine the single local marginal tax rate for use in the CMTR formula.

(4) *Calculation of the combined marginal tax rate (CMTR).* As stated above, the gross-up formula for calculating the RIT allowance is designed for use with a single combined tax rate. However, the required CMTR cannot be calculated by merely adding the Federal, State and local marginal tax rates together because of the deductibility of State and local income taxes from income for Federal income tax purposes. The State tax tables prescribed in appendix 2–11.B are designed to use the same income amount as that determined for the Federal taxes, which reflects, among other things, State and local tax deductions. The formula prescribed below for calculating the CMTR is designed to adjust the State and local tax rates to compensate for their deductibility from income for Federal tax purposes.

(a) *Both State and local taxes incurred.* If the employee incurs both State and local income taxes on moving expense reimbursements, the following formula shall be used to determine the CMTR:

Formula: $X=F+(1-F)S+(1-F)L$

where
X = CMTR
F = Federal tax rate
S = State tax rate
L = local tax rate
Example: If
F = 38 percent of income
S = 6 percent of income
L = 2 percent of income
Then
$X=.38+(1.00-.38).06+(1.00-.38).02$
$X=.4296$

(b) *State income tax incurred but no local income tax.* If the employee incurs tax liability on moving expense reimbursements for State income tax but none for local income tax, the value of "L" is zero and the formula in (a), above, may be solved as follows:

Formula:
$X=F+(1-F)S+(1-F)L$
Example: If
F = 38 percent of income
S = 6 percent of income
L = Zero
Then
$X=.38+(1.00-.38).06$
$X=.4172$

(c) *Local income tax incurred but no State income tax.* If the employee incurs a tax liability on moving expense reimbursements for local income tax but none for State income tax, the value of "S" is zero and the formula in (a), above, may be solved as follows:

Formula:
$X=F+(1-F)S+(1-F)L$
Example: If
F = 38 percent of income
S = Zero
L = 2 percent of income
Then
$X=.38+(1.00-.38).02$
$X=.3924$

f. *Determination of the RIT allowance.* The total RIT allowance for the covered taxable reimbursements received in Year 1 and the final amount of the allowance due the employee are calculated in Year 2 as provided below:

(1) The total RIT allowance is calculated by substituting the amount of covered taxable reimbursements for Year 1 (see 2–11.8c) and the CMTR (see 2–11.8e) attributable to the employee's (employee's and spouse's, if filing jointly) earned income level and filing status (see 2–11.8d) into the "gross-up" formula. The amount of covered taxable reimbursements is multiplied by the fraction of the CMTR over 1 minus the CMTR. For example, if the employee's CMTR was .4296 and the amount of covered taxable reimbursement was $21,800, the total RIT allowance would be $16,419.76.

(2) The employee usually will have been paid one or more WTA's during Year 1 to cover the Federal withholding tax on the reimbursements. Since the WTA is an estimated partial payment of the RIT allowance, the total amount of all WTA's paid during Year 1 shall be deducted from the total RIT allowance to determine the final amount of the RIT allowance payable to the employee in Year 2.

(3) Calculation of the final RIT allowance as provided in (1) and (2), above, may be stated in a final "gross-up" formula as follows:

Formula:

$$Z=\frac{X}{1-X}(R)-Y$$

where
Z = final RIT allowance payable in Year 2
X = CMTR

R = covered taxable reimbursements
Y = total WTA's paid in Year 1

Example: If

X = .4296
R = $21,800
Y = $5,450

Then

$$Z = \frac{.4296}{1.00 - .4296} (\$21,800) - \$5,450$$

Z = .7532 ($21,800) − $5,450
Z = $16,419.76 − $5,450
Z = $10,969.76

(4) There may be instances when a WTA was not paid in Year 1 at the time moving expense reimbursements were made. For example, for those employees whose effective date of transfer was on or after November 14, 1983, through December 31, 1984, and whose reimbursements were received in 1983 or 1984, a WTA would not have been paid. In cases where there is no WTA to be deducted, the value of "Y" is zero and the formula stated in (3), above, for calculating the final amount of the RIT allowance (= Z) due the employee in Year 2 may be solved as follows:

Formula:

$$Z = \frac{X}{1-X}(R) - y$$

Example: If

X = .4296
R = $21,800
Y = Zero

Then

$$Z = \frac{.4296}{1.00 \times .4296} (\$21,800)$$

Z = .7532 ($21,800)
Z = $16,419.76

(5) If the final amount of the RIT allowance is greater than zero, it is payable to the employee on the travel voucher as a relocation or moving expense allowance. The final RIT allowance amount is included in the employee's gross income for Year 2 and, therefore, subject to appropriate withholding taxes (see net payment to employee in 2-11.8g). The final RIT allowance amount will be reported on IRS Form W-2 for Year 2 and on IRS Form 4782 for the employee's information.

(6) If the final amount of the RIT allowance shown on the travel voucher is less than zero (negative amount) because the WTA amount paid in Year 1 exceeds the total RIT allowance, the employee shall repay the excess amount to his/her agency (see also 2-11.7a and 2-11.9b).

(7) Any changes to the employee's income level or filing status for Year 1 that would affect the marginal tax rates (Federal, State, or local) used in calculating the RIT allowance must be reported to the agency by the employee as provided in 2-11.9b(2). (See also 2-11.10 for certified statement regarding these changes.)

g. *Determination of the net payment due employee in Year 2.* Since the final amount of the RIT allowance is income to the employee in Year 2, it is subject to Federal tax withholding. It is also subject to appropriate State and local tax withholding if the employing agency normally withholds for State and local taxes on moving expense reimbursements. Agencies should determine the appropriate amounts of withhold taxes under their internal tax withholding procedures. The amount of withholding taxes is deducted from the final RIT allowance to arrive at the net payment to the employee.

h. *Summary example.* The procedures provided in a through g, above, for calculating the RIT allowance and in 2-11.7 for calculating the WTA are summarized and illustrated for a hypothetical situation in Figure 2-11.8d.

2-11.9. Responsibilities.

a. *Agency.* Finance offices will calculate the amount of the gross-up for the withholding tax allowance (WTA) in Year 1 in accordance with procedures outlined herein and credit this amount to the employee on the travel voucher at the time of reimbursement. The WTA will be reflected on the employee's Form W-2 for Year 1. The RIT allowance may be calculated in Year 2 either by the employee, or by the agency finance office based on information provided by the employee on the voucher, as directed by the agency's implementing policies and procedures. In addition, agencies shall prescribe appropriate and necessary implementing procedures as provided elsewhere in this Part 11.

b. *Employee.*

(1) The employee is required to file the tax information for Year 1 specified in 2-11.10 with his/her agency in Year 2, regardless of whether any additional reimbursement for the RIT tax allowance is owed the employee.

(2) If any action occurs (i.e., amended tax return, tax audit, etc) that would change the information provided in Year 2 by the employee to his/her agency for use in calculating the total RIT allowance due the employee for Year 1 taxes, this information must be provided by the employee to his/her agency under procedures prescribed by the agency. (See 2-11.10.)

(3) If the total amount of all WTA's paid by the Government in Year 1 is more than the total RIT allowance computed in Year 2, the employee is obligated to repay the excess amounts as a debt due the Government. (See also 2-11.7a and 2-11.8f(6).)

2-11.10. Claims for payment and supporting documentation and verification.

a. *Claims forms.* Claims for payment of the RIT allowance shall be submitted by the employee in Year 2 on SF 1012 (Travel Voucher) or other authorized travel voucher form. When claiming payment for the RIT allowance, the employee shall furnish and certify to certain tax information that has been or will be shown on his/her actually prepared tax returns. This information shall be contained in a certified statement on, or attached to, the SF 1012 reading essentially as follows:

I certify that the following information, which is to be used in calculating the RIT allowance to which I am entitled, has been (or will be) shown on the income tax returns filed (or to be filed) by me (or by my spouse and me) with the applicable Federal, State, and local (specify which) tax authorities for the 198__ tax year.

—Gross compensation as shown on attached IRS Form(s) W-2 and, if applicable, net earnings (or loss) from self-employment income shown on attached Schedule SE (Form 1040):

Employee..........	$______	$______
Spouse (if filing jointly)..	$______	$______
Total (Both columns).........	$______	

—Filing status:
____

(Specify one of the five filing status items that was (or will be) claimed on IRS Form 1040.)

—Marginal tax rates from FTR appendices 2-11.A and B and local tax tables derived under procedures prescribed in FTR Part 2-11:

Federal ______________________
State (specify which): ______________________
Local (specify which): ______________________

The above information is true and accurate to the best of my knowledge. I (we) agree to notify the appropriate agency official of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustment to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

Employee's Signature ______________________
Date ______________________
Spouse's signature (if joint filing status) ______________________
Date ______________________

b. *Supporting documention/verification.* The claim for the RIT allowance shall be supported by documentation attached to the voucher and by verification of State and local tax obligations as provided below:

(1) Copies of the appropriate IRS Forms W-2 and, if applicable, the completed IRS Schedule SE (Form 1040) shall be attached to the voucher to substantiate the income amounts shown in the certified statement. Employee and/or spouse must agree to provide additional documentation to verify income amounts, filing status, and State and local income tax obligations if requested by the agency.

(2) In order to determine or verify whether a particular State or locality imposes a tax on moving expense reimbursements, it is incumbent upon the appropriate agency officials to become familiar with the State and local tax laws that affect their transferring employees. In cases where the taxability of moving expense reimbursements is not clear, an agency may pay a RIT allowance which reflects only those State and local tax obligations that are clearly imposed under State and local tax law. Once the questionable State or local tax obligations are resolved, agencies may recompute the RIT allowance and make appropriate payment adjustments.

c. *Fraudulent claims.* A claim against the United States is forefeited if the claimant defrauds or attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on an employee who knowingly presents a false, fictitious, or fraudulent claim against the United States (18 U.S.C. 287 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

2-11.11. Violation of service agreement.

In the event the employee violates the terms of the agreement required under 2-1.5a(1), no part of the RIT allowance will be paid, and any amounts paid prior to such violation shall be a debt due the United States until they are repaid by the employee.

2-11.12. Advance of funds.

No advance of funds is authorized in connection with the allowance provided in this part.

2-11.13. Source references.

The following references or publications have been used as source material for this Part 11.

a. Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.

b. Internal Revenue Service Publication 521, "Moving Expenses."

c. Internal Revenue Service, Circular E, "Employer's Tax Guide."

d. Department of Treasury Fiscal Requirements Manual for Federal Agencies, ITFRM 3-5000.

e. 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

BILLING CODE 6820-24-M

EXAMPLE 1. CALCULATION OF COVERED TAXABLE REIMBURSEMENTS

The following example shows how to calculate covered taxable reimbursements as provided in FTR 2-11.8. Column (a) shows hypothetical moving expense reimbursements. Column (b) shows Federal moving expense deductions for employee and spouse filing a joint return and residing together at the end of the tax year (see footnote 5/, below). Column (c) shows the balance of the covered reimbursements in column (a) which have not been offset by moving expense deductions in column (b). Amounts shown are for illustration purposes only and should not be construed in any way to represent actual, average, or typical moving costs.

Covered Allowances (FTR 2-11.3)		Amount Paid/ Reimbursed (a) 1/	Maximum Moving Exp. Deduction (b) 2/	Amount of Covered Taxable Reimbursements (c)=(a)-(b) 3/
1. Travel and transportation expenses between duty stations.		$ 1,150 4/	$ 1,150 4/	$ -0- 4/
2. Transportation and 30 days temporary storage of household goods (HHG's).		$ 5,100 4/	$ 5,100 4/	$ -0- 4/
3. Temporary storage of HHG's not included on line 2, and/or nontemporary storage (see (2-11.3c).		$ 1,100	$ -0-	$ 1,100
4. Mobile home movement instead of HHG's.		$ -0-	$ -0-	$ -0-
5. Miscellaneous expense allowance.		$ 700	$ -0-	$ 700
6. Househunting trip.	$1,550			
7. Temporary quarters, 30 days, new station.	$2,550			
8. Total lines 6 and 7.		$ 4,100		
9. Enter lesser of line 8 or $1,500 as deductible amount in col. b; 5/			$ 1,500	
10. Enter balance of line 8 minus line 9.				$ 2,600
11. Temporary quarters in excess of line 7.		$ 1,900	$ -0-	$ 1,900
12. Real estate transactions resulting from:				
(a) Sale expenses. $13,500				
(b) Purchase expenses. $ 3,500				
(c) Unexpired lease. $ -0-				
(d) Relocation services. 6/ $ -0-				
13. Total of items (a) through (d), line 12.		$17,000		
14. Enter lesser of line 13 or $3,000 less deductible amount used on line 9. 5/			$ 1,500	
15. Balance of line 13 minus line 14.				$15,500
16. Relocation services not included on line 12(d). 6/		$ -0- 6/	$ -0- 6/	$ -0- 6/
17. Total column (a), (b), and (c).		$31,050	$ 9,250 7/	$21,800 8/
18. Total amount of WTA's paid in Year 1.		$ 5,450 9/		
19. Total lines 17 and 18, column (a).		$36,500 10/		

Figure 2-11.8a. (Part 1 of 2) Illustration of Example for Calculation of Covered Taxable Reimbursements in Year 2.

1/ Enter in column (a) the amounts of reimbursed expenses for the allowances listed in FTR 2-11.3.

2/ Enter in column (b) the maximum amounts of the reimbursed expenses in column (a) which are deductible moving expenses. (See FTR 2-11.8c(2); also see footnote 4/.)

3/ Enter in column (c) the balance of column (a) minus column (b). (See FTR 2-11.8c.)

4/ The amount entered in column (b) for lines 1 and 2 should be the same as that entered in column (a). (See FTR 2-11.8c(2)(a).) Column (c) will be zero.

5/ Limits may vary according to filing status, etc. See page 5 of IRS Publication 521, Moving Expenses.

6/ In this example, relocation services were not used--employee declined (see FTR 2-12 and employing agency policy). However, if relocation services were used, any amounts paid to the relocation service company that are determined to be income to the employee (see FTR 2-11.3i, 2-11.4a, and 2-12.7) and covered by the RIT allowance would be entered on lines 12(d) and 16, column (a), as appropriate. In such cases, the amount shown in column (c) as a covered taxable reimbursement would depend on whether any part of the amount in column (a) is a moving expense deduction in column (b). All amounts included in column (a) may not be deductible and there are limitations as to what can be included as a covered reimbursement under 2-11.3i.

7/ In this example, total moving expense deductions on line 17, column (b), equate to the amount shown on line 11 on IRS Form 3903 in Figure 2-11.8c. Amounts on those lines for an actual situation may not be the same because of relocation expenses incurred which are not paid for or reimbursed by the Government but which may be claimed as a moving expense deduction for Federal tax purposes, such as extra valuation insurance for household goods shipments.

8/ The amount on line 17, column (c), is the amount of covered taxable reimbursements to be used in the gross-up formula for the RIT allowance.

9/ Enter total amount of all WTA's paid in Year 1 on line 18, column (a) only. This amount is an estimated partial payment of the RIT allowance. It is not included in the amount of covered taxable reimbursements determined for calculation of the RIT allowance. (See FTR 2-11.8c(4).)

10/ In this example, the total amount shown on line 19, column (a), equates to the amount shown on line 7 on IRS Form 4782 in Figure 2-11.8b. Amounts on those lines for an actual situation may differ because of relocation allowances paid or reimbursed which are not covered by the RIT allowance. (See exclusions in FTR 2-11.4.)

Figure 2-11.8a. Illustration of Example for Calculation of Covered Taxable Reimbursements in Year 2. (Footnotes)
(Part 2 of 2)

EXAMPLE 2

Form **4782**
(Rev. August 1983)
Department of the Treasury
Internal Revenue Service

Employee Moving Expense Information

Payments made during the calendar year 19 ....

OMB No. 1545-0182
Do not file.
Keep for your records.

Name of employee: I. M. EMPLOYEE

Social security number: 000 00 0000

Moving Expense Payments

Type of expense	a. Amount paid to employee	b. Amount paid to a third party for employee's benefit and value of services furnished in kind	c. Total (Add columns a. and b.)
1 Transportation expenses in moving household goods and personal effects (including storage expenses for a foreign move)		(carrier payment) 6,200.00	6,200.00
2 Travel, meal, and lodging expenses in moving from old to new residence	1,150.00		1,150.00
3 Pre-move travel, meal, and lodging expenses in looking for a new residence after obtaining employment	870.00	(air carrier) 680.00	1,550.00
4 Temporary living expenses in new location or area during any 30 days in a row after obtaining employment (90 days in a row for a foreign move)	2,550.00		2,550.00
5 Qualified expenses of selling, buying, or leasing a residence	17,000.00		17,000.00
6 All other payments (specify) Misc. Exp. Allowance	700.00		700.00
Temporary Qtrs. in excess of 30 days	1,900.00		1,900.00
Withholding Tax Allowance	5,450.00		5,450.00
7 Total moving expense payments. Add lines 1 through 6.			36,500.00

Figure 2-11.8b. Illustration of completed Example IRS Form 4782

EXAMPLE 3

Form **3903**
Department of the Treasury
Internal Revenue Service

Moving Expense Adjustment

▶ Attach to Form 1040.

OMB No. 1545-0062
1984
62

Name(s) as shown on Form 1040: I. M. Employee
Your social security number: 000 00 0000

a What is the distance from your **old** residence to your **new** work place? 1500 miles

b What is the distance from your **old** residence to your **old** work place? 20 miles

c If the distance in **a** above is 35 or more miles farther than the distance in **b** above, complete the rest of this form. If the distance is less than 35 miles, you may not take a deduction for moving expenses. This rule does not apply to members of the armed forces.

1 Transportation expenses in moving household goods and personal effects			1	5,100 00
2 Travel, meal, and lodging expenses in moving from old to new residence			2	1,150 00
3 Pre-move travel, meal, and lodging expenses in looking for a new residence after getting your job	3 1,550 00			
4 Temporary living expenses in new location or area during any 30 days in a row after getting your job	4 2,550 00			
5 Add lines 3 and 4	5 4,100 00			
6 Enter the smaller of line 5 or $1,500 ($750 if married, filing a separate return, and, at the end of the tax year, you lived with your spouse who also started work during the tax year)		6 1,500 00		
7 Expenses of (check one): **a** ☑ selling or exchanging your old residence; or **b** ☐ if renting, settling an unexpired lease on your old residence		7 13,500 00		
8 Expenses of (check one): **a** ☑ buying your new residence; or **b** ☐ if renting, getting a lease on your new residence		8 3,500 00		
9 Add lines 6, 7, and 8		9 18,500 00		
10 Enter the smaller of line 9 or $3,000 ($1,500 if married, filing a separate return, and, at the end of the tax year, you lived with your spouse who also started work during the tax year)			10	3,000 00
Note: *Use any amount on line **7a** not deducted because of the $3,000 (or $1,500) limit to decrease the gain on the sale of your residence. Use any amount on line **8a** not deducted because of the limit to increase the basis of your new residence. See **No Double Benefit** in the instructions.*				
11 Add lines 1, 2, and 10. This is your moving expense deduction. Enter here and on Form 1040, line 24 ▶			11	9,250 00
Note: *If your employer paid for any part of your move (including the value of any services furnished in kind), report that amount on **Form 1040, line 7.** See **Reimbursements** in the instructions.*				

Figure 2-11.8c. Illustration of completed Example IRS Form 3903

EXAMPLE 4. Summary of RIT Procedures

Year 1: In 1984, the employee received $31,050 in covered moving expense reimbursements. After subtracting $9,250 of deductible moving expenses, $21,800 of the reimbursements (nondeductible moving expenses) were subject to Federal tax withholding. (No State or local tax withholding in this case.)

Apply WTA formula: $Y = \frac{X}{1-X} (N)$

Where Y = WTA
X = Federal withholding tax rate (.20)
N = nondeductible moving expenses ($21,800)

Then $Y = \frac{.20}{1-.20} (\$21{,}800)$
$Y = \$5{,}450$

Compute net payment to employee in Year 1:

Total moving expense reimbursements in Year 1	$31,050
Less deductible moving expenses	- 9,250
Nondeductible moving expenses subject to withholding	$21,800
Plus WTA on $21,800	+ 5,450
Amount subject to withholding	$27,250
Less Federal tax withholding ($27,250 X .20)	- 5,450
Balance after withholding	$21,800
Plus deductible moving expenses	+ 9,250
Net payment to employee in Year 1	$31,050

Year 2: In 1985, the amount of the RIT allowance is determined on the basis of covered reimbursements in Year 1. Assume that $21,800 of nondeductible moving expenses is the same as the covered taxable reimbursements. Also, assume that employee and spouse (married, filing jointly) have combined earned income of $65,000. Thus, the Federal marginal tax rate would be 38%. Also, assume the applicable State and local marginal tax rates are 6% and 2%, respectively, of taxable income.

Apply CMTR formula: $X = F + (1-F)S + (1-F)L$

Where X = CMTR
F = Federal tax rate
S = State tax rate
L = local tax rate

Then $X = .38 + (1-.38).06 + (1-.38).02$
$X = .38 + .0372 + .0124$
$X = .4296$

Figure 2-11.8d. Summary Example of RIT
(Part 1 of 2) Allowance Procedures

Example 4. Summary of RIT Allowance Procedures (continued)

Apply final gross-up formula: $Z = \frac{X}{1-X}(R) - Y$

Where Z = final RIT allowance
X = CMTR (.4296)
R = covered taxable reimbursements ($21,800)
Y = WTA paid in Year 1 ($5,450)

$$\text{Then } Z = \frac{.4296}{1-.4296}(\$21,800) - \$5,450$$
$$Z = .7532\ (\$21,800) - \$5,450$$
$$Z = \$16,419.76 - \$5,450$$
$$Z = \$10,969.76$$

Compute net payment to employee in Year 2:

Total RIT allowance	$16,419.76
Less WTA's paid in Year 1	- 5,450.00 1/
Final RIT allowance payable	$10,969.76
Less Federal withholding tax	- 2,193.95
Less State and local withholding	N/A
Net amount paid to employee	$ 8,775.81

1/ If no WTA's had been paid in this example, the final RIT allowance would be the same as the total RIT allowance ($16,419.76). The Federal withholding tax would be $3,283.95, leaving a net payment to the employee of $13,135.81.

Figure 2-11.8d. Summary Example of RIT Allowance Procedures (Part 2 of 2)

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS - TAX YEARS 1983/1984

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in FTR 2-11.8e(1).

Marginal Tax Rate	Single Taxpayer		Heads of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11 %	$3,519	$4,692	$5,742	$7,845	$8,265	$10,356	$4,017	$5,220
12 %	4,692	5,812	7,845	9,830	10,356	12,587	5,220	6,514
14 %	5,812	8,010	9,830	11,979	12,587	17,415	6,514	8,215
15 %	8,010	10,102	N/A	N/A	N/A	N/A	N/A	N/A
16 %	10,102	12,586	N/A	N/A	17,415	22,090	8,215	10,524
17 %	N/A	N/A	11,979	15,480	N/A	N/A	N/A	N/A
18 %	12,586	14,953	15,480	19,216	22,090	26,915	10,524	13,105
20 %	14,953	17,340	19,216	23,330	N/A	N/A	N/A	N/A
22 %	N/A	N/A	N/A	N/A	26,915	32,198	13,105	15,068
23 %	17,340	21,186	N/A	N/A	N/A	N/A	N/A	N/A
24 %	N/A	N/A	23,330	29,738	N/A	N/A	N/A	N/A
25 %	N/A	N/A	N/A	N/A	32,198	38,335	15,068	18,748
26 %	21,186	27,362	N/A	N/A	N/A	N/A	N/A	N/A
28 %	N/A	N/A	29,738	35,682	38,335	45,082	18,748	21,934
30 %	27,362	34,022	N/A	N/A	N/A	N/A	N/A	N/A
32 %	N/A	N/A	35,682	43,397	N/A	N/A	N/A	N/A
33 %	N/A	N/A	N/A	N/A	45,082	58,888	21,934	27,415
34 %	34,022	41,150	N/A	N/A	N/A	N/A	N/A	N/A
35 %	N/A	N/A	43,397	59,143	N/A	N/A	N/A	N/A
38 %	41,150	49,875	N/A	N/A	58,888	78,203	27,415	35,991
42 %	49,875	64,832	59,143	78,622	78,203	107,463	35,991	49,858
45 %	N/A	N/A	78,622	101,019	107,463	132,836	49,858	62,195
48 %	64,832	92,257	101,019	128,517	N/A	N/A	N/A	N/A
49 %	N/A	N/A	N/A	N/A	132,836	186,961	62,195	89,006
50 %	92,257	---	128,517	---	186,961	---	89,006	---

Appendix 2-11.A. Federal Tax Table for RIT Allowance

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984

The following table (pages 1 thru 3) is to be used to determine State marginal tax rates for calculation of the RIT allowance as prescribed in FTR 2-11.8e(2).

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/			
	$20,000-24,999	$25,000-49,999	$50,000-74,999	$75,000 & OVER
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
if single status 3/	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	8.4	11	13.5	13.5
if single status 3/	8.8	12.2	13.5	13.5
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10	10.5	11
if single status 3/	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	8	9.2	10	10
if single status 3/	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375

Appendix 2-11.8. State Tax Table for RIT Allowance

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984 (cont'd.)

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/			
	$20,000-24,999	$25,000-49,999	$50,000-74,999	$75,000 & OVER
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability. 4/			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.9	5.6	6.5	7.8
if single status 3/	6.1	6.9	7.4	7.8
33. New York	11	14	14	14
if single status 3/	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	* 25.5 percent of Federal income tax liability. 4/			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26 percent of Federal income tax liability. 4/			

Appendix 2-11.B

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL - TAX YEARS 1983/1984 (cont'd.)

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column. 1/ 2/			
	$20,000-24,999	$25,000-49,999	$50,000-74,999	$75,000 & OVER
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
if single status 3/	8.2	12.6	13	13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

1/ Earned income amounts that fall between the income brackets shown in this table (e.g., $24,999.45, $49,999.75, etc.) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

2/ If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in FTR 2-11.8e(2)(b).

3/ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

4/ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in FTR 2-11.8e(2).

Appendix 2-11.B

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PART 12—USE OF RELOCATION SERVICE COMPANIES

3. Part 12 of Chapter 2 of the FTR is amended by revising paragraph 2-12.7 to read as follows:

2-12.7. Income tax consequences of using relocation companies.

In entering into contracts with relocation companies, agencies should consider the income tax consequences for the employee. Certain payments on behalf of the employee to a relocation company may constitute taxable income to the employee, depending on the specific terms of the contract. Under the provisions of 5 U.S.C. 5724b, additional taxes resulting from such income would be covered by the relocation income tax allowance as provided in 2-11. For further information relating to the income tax consequences of payments to relocation companies, agencies should contact the Internal Revenue Service, 1111 Constitution Avenue, NW., (CC: IND:I) Room 5019, Washington, D.C. 20224.

Dated: April 1, 1985.

Dwight Ink,

Acting Administrator of General Services.

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