

funding for benefits under the Railroad Retirement Act.

**DATES:** The tier 2 tax rates for calendar year 2023 apply to compensation paid in calendar year 2023.

**FOR FURTHER INFORMATION CONTACT:**

Kathleen Edmondson,  
CC:EEE:EOET:ET1, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, Telephone Number (202) 317-6798 (not a toll-free number). **TIER 2 TAX RATES:** The tier 2 tax rate for 2023 under section 3201(b) on employees is 4.9 percent of compensation. The tier 2 tax rate for 2023 under section 3221(b) on employers is 13.1 percent of compensation. The tier 2 tax rate for 2023 under section 3211(b) on employee representatives is 13.1 percent of compensation.

**Rachel D. Levy,**

*Associate Chief Counsel (Employee Benefits, Exempt Organizations and Employment Taxes).*

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**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0860]

**Agency Information Collection**

**Activity: Reimbursement of Qualifying Adoption Expenses for Certain Veterans**

**AGENCY:** Veterans Health Administration, Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** Veterans Health Administration (VHA), Department of Veterans Affairs (VA), is announcing an opportunity for public comment on the proposed collection of certain information by the agency. Under the Paperwork Reduction Act (PRA) of 1995, Federal agencies are required to publish notice in the **Federal Register** concerning each proposed collection of information, including each proposed extension of a currently approved collection, and allow 60 days for public comment in response to the notice. **DATES:** Written comments and recommendations on the proposed collection of information should be received on or before January 30, 2023.

**ADDRESSES:** Submit written comments on the collection of information through Federal Docket Management System (FDMS) at [www.Regulations.gov](http://www.Regulations.gov) or to Janel Keyes, Office of Regulations, Appeals, and Policy (10BRAP),

Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420 or email to [Janel.Keyes@va.gov](mailto:Janel.Keyes@va.gov). Please refer to “OMB Control No. 2900-0860” in any correspondence. During the comment period, comments may be viewed online through FDMS.

**FOR FURTHER INFORMATION CONTACT:**

Maribel Aponte, Office of Enterprise and Integration, Data Governance Analytics (008), 810 Vermont Ave. NW, Washington, DC 20006, (202) 266-4688 or email [maribel.aponte@va.gov](mailto:maribel.aponte@va.gov). Please refer to “OMB Control No. 2900-0860” in any correspondence.

**SUPPLEMENTARY INFORMATION:** Under the PRA of 1995, Federal agencies must obtain approval from the Office of Management and Budget (OMB) for each collection of information they conduct or sponsor. This request for comment is being made pursuant to Section 3506(c)(2)(A) of the PRA.

With respect to the following collection of information, VHA invites comments on: (1) whether the proposed collection of information is necessary for the proper performance of VHA’s functions, including whether the information will have practical utility; (2) the accuracy of VHA’s estimate of the burden of the proposed collection of information; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or the use of other forms of information technology.

**Authority:** Public Law 104-13; 44 U.S.C. 3501-3521.

**Title:** Reimbursement of Qualifying Adoption Expenses for Certain Veterans, VA Form 10-10152.

**OMB Control Number:** 2900-0860.

**Type of Review:** Extension of a currently approved collection.

**Abstract:** The VA’s authority to provide reimbursement of qualifying adoption expenses for certain covered Veterans is found in Section 236 of the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2018, Public Law 115-141 (March 23, 2018) (the “2018 Act”) and Section 235 of the Military Construction, Veterans Affairs, and Related Agencies Appropriations Act, 2019, Public Law 115-244 (September 21, 2018) (the “2019 Act”), which renewed and extended in nearly identical form Section 260 of the prior authorizing “2017 Act,” Public Law 114-223. VA has eliminated the section in the regulations that specifies an expiration date in order to accommodate

Congressional renewal and extension of this authority under subsequent appropriations law.

Veterans with a service-connected disability that results in their inability to procreate without the use of fertility treatments are authorized to receive reimbursement for certain adoption-related expenses for an adoption that is finalized after September 29, 2016 (the date the 2017 Act was enacted). To implement this benefit, VA uses VA Form 10-10152, paralleling DD 2675, which requires any Veteran requesting reimbursement of qualifying adoption expenses to submit the same types of evidence as required under similar DoD policy. VA Form 10-10152 was previously approved by OMB through the PRA clearance process, and VA now seeks a three-year extension of that approval of this information collection.

**Affected Public:** Individuals or households.

**Estimated Annual Burden:** 480 hours.

**Estimated Average Burden per Respondent:** 6 hours.

**Frequency of Response:** Once annually.

**Estimated Number of Respondents:** 80.

By direction of the Secretary.

**Maribel Aponte,**

*VA PRA Clearance Officer, Office of Enterprise and Integration/Data Governance Analytics, Department of Veterans Affairs.*

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**DEPARTMENT OF VETERANS AFFAIRS**

[OMB Control No. 2900-0662]

**Agency Information Collection Activity Under OMB Review: Civil Rights Discrimination Complaint**

**AGENCY:** Human Resources and Administration/Operations, Security, and Preparedness (HRA/OSP), Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** In compliance with the Paperwork Reduction Act (PRA) of 1995, this notice announces that the Human Resources and Administration/Operations, Security and Preparedness, Diversity & Inclusion, Department of Veterans Affairs, will submit the collection of information abstracted below to the Office of Management and Budget (OMB) for review and comment. The PRA submission describes the nature of the information collection and its expected cost and burden and it includes the actual data collection instrument.