Appraiser by the Plan or any other party for any failure to adhere to its contractual obligations or to state or Federal laws applicable to the Independent Appraiser's work; or waive any rights, claims or remedies of the Plan or its participants and beneficiaries under ERISA, the Code, or other Federal and state laws against the Independent Appraiser with respect to the transactions that are the subject of this exemption;

(k) The terms of any transactions between the Plan and a purchaser of Preferred Interests or any AT&T Shares received in connection with the Preferred Interests were no less favorable to the Plan than terms negotiated at arm's length under similar circumstances between unrelated third parties determined by the Independent Fiduciary at the time the contractual terms with respect to such transactions, including without limitation, the Put Option and the Redemption Option, were entered into;

(l) The Preferred Interests ranked senior to any other equity holders of the Issuer in respect of: the right to receive Distributions; and the right to receive Distributions or payments out of the assets of the Issuer upon liquidation of the Issuer, in accordance with the terms of the Contribution Agreement;

(m) In the event that the Distributions were in arrears, AT&T was restricted from making certain transfers of cash out of the Issuer or declaring dividends on and repurchasing AT&T Shares, in accordance with the terms of the Contribution Agreement;

(n) AT&T was not permitted to declare any dividends on, or make any repurchases of, AT&T Shares during any time there remained any unregistered AT&T Shares held by the Trust that were received in exchange for the Preferred Interests;

(o) The Committee and the Independent Fiduciary maintain for a period of six (6) years from the later of (1) the latest date that exemptive relief under this exemption, as amended, is necessary to avoid engaging in a non-exempt prohibited transaction, or (2) the date of publication of this exemption, in a manner that is convenient and accessible for audit and examination, the records necessary to enable the persons described in paragraph (p)(1) below to determine whether conditions of this exemption have been met, except that (1) a prohibited transaction will not be considered to have occurred if, due to circumstances beyond the control of the Committee and/or the Independent Fiduciary, the records are lost or destroyed prior to the end of the six-year period, and (2) no party in interest other than the Committee or the Independent Fiduciary shall be subject to the civil penalty that may be assessed under ERISA section 502(i) if the records are not maintained, or are not available for examination as required by paragraph (p) below;

(p) (1) Except as provided in section (2) of this paragraph and not withstanding any provisions of subsections (a)(2) and (b) of ERISA section 504, the records referred to in paragraph (o) above shall be unconditionally available at their customary location during normal business hours to:

(i) any duly authorized employee or representative of the Department or the Internal Revenue Service;

(ii) AT&T or any duly authorized representative of AT&T;

(iii) the Independent Fiduciary or any duly authorized representative of the Independent Fiduciary;

(iv) the Committee or any duly authorized representative of the Committee; and

(v) any participant or beneficiary of the Plan, or any duly authorized representative of such participant or beneficiary;

(2) None of the persons described above in paragraph (p)(1) (iii) or (v) shall be authorized to examine the trade secrets of AT&T or commercial or financial information that is privileged or confidential, and should AT&T refuse to disclose information on the basis that such information is exempt from disclosure, AT&T shall by the close of the thirtieth (30th) day following the request, provide a written notice advising that person of the reasons for the refusal and that the Department may request such information;

(q) Notwithstanding any provision in this exemption, as amended, to the contrary, the Preferred Interests were transferable by the Trust and all subsequent holders of the Preferred Interests at the holder's sole discretion in accordance with the terms of the LLC Agreement;

(r) AT&T made an additional cash payment to the Trust of $80 million dollars no later than October 15, 2018, solely in connection with the Modifications described herein;

(s) All the material facts and representations set forth in the Summary of Facts and Representation must be true and accurate and the Applicant will promptly inform the Department in the event that it becomes aware that any material fact or representation is no longer true and accurate; and

(t) AT&T must provide to the Department the records necessary to demonstrate that the conditions of this exemption, as amended, have been met, within 30 days from the date the Department requests such records.

Section VII. Exemption Dates

(a) Sections I, II and III of PTE 2014–06 are in effect between September 9, 2013, through October 14, 2018.

(b) Sections IV, V and VI of PTE 2014–06, which are added by this amendment, are in effect October 15, 2018, through April 5, 2023.

Signed at Washington, DC, this 21st day of July 2026.

Christopher Motta,

Acting Director, Office of Exemption Determinations, Employee Benefits Security Administration, U.S. Department of Labor.

[FR Doc. 2026–15620 Filed 7–31–26; 8:45 am]

BILLING CODE 4510–29–P

DEPARTMENT OF LABOR

Employment and Training Administration

Labor Certification Process for the Temporary Employment of Foreign Workers in Agriculture in the United States: Adverse Effect Wage Rate Updates for Non-Range Occupations

AGENCY: Employment and Training Administration, Department of Labor.

ACTION: Notice.

SUMMARY: The Employment and Training Administration (ETA) of the Department of Labor (DOL) is issuing this notice to announce updates to the Adverse Effect Wage Rates (AEWR) for the employment of temporary or seasonal nonimmigrant foreign workers (H–2A workers) to perform agricultural labor or services in non-range occupations. AEWRs are the minimum wage rates that must be offered, advertised in recruitment, and paid by employers to H–2A workers and workers in corresponding employment to ensure that the wages and working conditions of workers in the United States similarly employed are not adversely affected.

DATES: These rates are effective August 3, 2026. However, for entities and states subject to the court order in *Kansas et al.* v. *U.S. Dep't of Labor* (749 F. Supp. 3d 1363 (S.D. Ga. 2024)), these rates are effective August 17, 2026.

FOR FURTHER INFORMATION CONTACT: Brian Pasternak, Administrator, Office of Foreign Labor Certification (OFLC), email: *ETA.OFLC.Forms@dol.gov.*

SUPPLEMENTARY INFORMATION: Consistent with the methodology established in the interim final rule, *Adverse Effect Wage*

Rate Methodology for the Temporary Employment of H–2A Nonimmigrants in Non-Range Occupations in the United States (2025 AEWR IFR),[1] this notice updates AEWRs using wage data from the Bureau of Labor Statistics' (BLS) Occupational Employment and Wage Statistics (OEWS) survey as the basis for all non-range AEWR determinations. This methodology establishes AEWRs based on two skill-based categories, with corresponding housing adjustments that only apply when compensating H–2A workers under temporary agricultural labor certifications, consistent with regulatory requirements. In this notice, DOL also announces an update to the average AEWR, which is used to calculate adjustments to required bond amounts for H–2A Labor Contractors.

The U.S. Citizenship and Immigration Services of the Department of Homeland Security will not approve an employer's petition for the admission of H–2A nonimmigrant temporary and seasonal agricultural workers in the U.S. unless the petitioner has received an H–2A labor certification from DOL. The labor certification provides that: (1) there are not sufficient U.S. workers who are able, willing, and qualified and who will be available at the time and place needed to perform the labor or services involved in the petition; and (2) the employment of the foreign worker(s) in such labor or services will not adversely affect the wages and working conditions of workers in the U.S. similarly employed. *See* 8 U.S.C. 1101(a)(15)(H)(ii)(a), 1184(c)(1), and 1188(a); 8 CFR 214.2(h)(5); 20 CFR 655.100.

DOL H–2A regulations at 20 CFR 655.120 and 655.122(l) provide that, for non-range occupations, employers must pay their H–2A workers and workers in corresponding employment at least the highest of various specified wage sources, including the AEWR. Further, when the AEWR is updated during a work contract, the employer must pay at least that updated AEWR upon the effective date of the new AEWR, if the updated AEWR is higher than the highest of the previous AEWRs, a prevailing rate for the crop activity or agricultural activity and, if applicable, a distinct work task or tasks performed in that activity and geographic area, the agreed-upon collective bargaining wage, the Federal minimum wage rate, or the State minimum wage rate. *See* 20 CFR 655.120(b)(5). Similarly, when the AEWR is updated during a work contract and is lower than the wage rate that is guaranteed on the job order, the employer must continue to pay at least the wage rate guaranteed on the job order. *See* 20 CFR 655.120(b)(6).

Pursuant to the 2025 AEWR IFR, AEWRs for non-range agricultural occupations are determined using wage data from the BLS OEWS survey. This methodology determines the AEWRs for H–2A job opportunities using the annual average hourly gross wage for each U.S. state or territory, differentiated by two skill or qualification levels: Skill Level I (Entry-Level) and Skill Level II (Experience-Level). A Skill Level I AEWR applies to job opportunities with minimum qualifications consistent with entry-level positions, in which workers are not required to possess formal education or specialized training credentials. A Skill Level II AEWR applies to job opportunities requiring qualifications commensurate with experienced or otherwise fully proficient workers, who through education, training, or experience, have demonstrated the skills or knowledge necessary to perform the duties of the H–2A job opportunity. AEWRs for most job opportunities will continue to be classified within the five Standard Occupational Classification (SOC) codes comprising the field and livestock workers (combined) category.[2]

Current regulation requires the OFLC Administrator to publish a **Federal Register** notice at least once in each calendar year to establish each set of AEWRs and corresponding housing compensation adjustments. *See* 20 CFR 655.120(b)(4).

AEWR Determinations Using OEWS Data

In accordance with 20 CFR 655.120(b)(1)(i), AEWRs for occupations within the field and livestock workers (combined) category are calculated using statewide [3] annual average hourly wages reported by the OEWS survey for the relevant SOC codes. Where a statewide annual average hourly gross wage in the U.S. state or territory at either skill level is not reported by the OEWS, the AEWR for the field and livestock workers (combined) category shall be the national annual average hourly gross wage at that skill level, as reported by the OEWS survey.

Similarly, and consistent with 20 CFR 655.120(b)(1)(ii), AEWRs for all other occupations are determined using the statewide annual average hourly gross wage for the SOC code for the State, or equivalent district or territory, as reported by the OEWS survey. Where a statewide annual average hourly gross wage in the State at either skill level is not reported by the OEWS survey, the AEWR for each SOC shall be the national annual average hourly gross wage for that occupation at that skill level, as reported by the OEWS survey.

Based on the most recently published OEWS survey,[4] the OFLC Administrator is publishing the statewide hourly AEWRs applicable to all non-range H–2A job opportunities. Additionally, DOL is updating and disclosing the statewide downward compensation adjustments to the applicable AEWRs that can only be applied to H–2A workers who are provided with housing at no cost pursuant to 20 CFR 655.120(b)(3). All hourly AEWRs determined under 20 CFR 655.120(b) are available for each SOC code and geographic area at the following URL: *https://flag.dol.gov/wage-data/adverse-effect-wage-rates.* At the URL, DOL provides a searchable spreadsheet and other resources that enable interested parties to search by U.S. state or territory and SOC code for the OEWS-based AEWR applicable to an H–2A job opportunity.

Average AEWR Determination

Section20 CFR 655.103(b) defines ''average AEWR'' as ''the simple average of the [AEWR] applicable to the SOC45–2092 . . . and published by the OFLC Administrator in accordance with § 655.120.'' Accordingly, the calculation of the average AEWR requires the simple average of the AEWRs applicable to SOC45–2092 across all U.S. states and territories, as reported by the OEWS survey, and published by the OFLC Administrator. Because the regulatory text specifies that the simple average must be taken across the AEWRs ''applicable to the SOC45–2092,'' the calculation encompasses the sum of the complete set of applicable AEWRs across both skill levels without any standardized adjustments referenced above divided by the number of AEWRs applicable to SOC 45–2092 included in the published searchable spreadsheet at the aforementioned URL. Therefore, the current average AEWR determined

[1] *See* 90 FR 47914 (Oct. 2, 2025).

[2] The OEWS reports the annual average hourly gross wage for each U.S. state or territory aggregated across the following SOCs contained within the field and livestock (combined) category: 45–2041 Graders and Sorters, Agricultural Products; 45–2091 Agricultural Equipment Operators; 45–2092 Farmworkers and Laborers, Crop, Nursery, and Greenhouse; 45–2093 Farmworkers, Farm, Ranch, and Aquacultural Animals; and 53–7064 Packers and Packagers, Hand.

[3] *See* 20 CFR 655.120(b)(1)(iv) (''For purposes of paragraphs (b)(1)(i) and (ii) of this section, the term State and statewide include the 50 States, the District of Columbia, Guam, Puerto Rico, and the U.S. Virgin Islands.'')

[4] *See* Bureau of Labor Statistics, Occupational Employment and Wage Statistics (OEWS) data, OEWS Databases (May 15, 2026), *available at https://www.bls.gov/oes/data.htm.* Note that the OEWS data released represent May 2025 estimates.

under 20 CFR 655.103(b), which is used to calculate the bond amounts required under 20 CFR 655.132(c)(2)(ii), is $15.96 and is also available at the following URL: *https://flag.dol.gov/wage-data/adverse-effect-wage-rates.*

(Authority: 20 CFR 655.120(b)(4); 20 CFR 655.103(b))

Marek Laco,

Acting Assistant Secretary for Employment and Training, Labor.

[FR Doc. 2026–15673 Filed 7–31–26; 8:45 am]

BILLING CODE 4510–FP–P

DEPARTMENT OF LABOR

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Disclosures for Participant Directed Individual Account Plans

ACTION: Notice of availability; request for comments.

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

DATES: The OMB will consider all written comments that the agency receives on or before September 2, 2026.

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

FOR FURTHER INFORMATION CONTACT: Michael Howell by telephone at 202–693–6782, or by email at *DOL_PRA_PUBLIC@dol.gov.*

SUPPLEMENTARY INFORMATION: The Department published a final regulation under ERISA section 404(a), with conforming amendments to the regulations under ERISA section 404(c), that requires plan fiduciaries to disclose plan- and investment-related fee and expense information to participants and beneficiaries in all participant directed individual account plans (*e.g.,* 401(k)-type plans) for plan years that began on or after November 1, 2011, and at least annually thereafter (defined by regulation as at least once in any 14-month period, without regard to whether the plan operates on a calendar or fiscal year basis).

The final rule, 29 CFR 2550.404a–5(c), requires three sub-categories of plan-related information to be provided to participants and beneficiaries. The first sub-category is general plan information, which includes how participants may give investment instructions or exercise proxy voting or tendering rights, restrictions on transferring account assets among investment alternatives, and identification of the plan's designated investment alternatives and designated investment managers (29 CFR 2550.404a–5(c)(1)). The second sub-category of plan-related information is administrative expense information, which refers to explanations of any fees and expenses for general plan administrative services (*e.g.,* legal, accounting, recordkeeping) charged to individual accounts and the basis for allocating such charges among the accounts (*e.g.,* pro-rata, per capita). (29 CFR 2550.404a–5(c)(2)). The third sub-category of plan-related information is individual expense information, which describes expenses assessed against accounts based on the actions taken by individual participants or beneficiaries. This would include charges for processing participant loans and qualified domestic relations orders. (29 CFR 2550.404a–5(c)(3)). Changes to this information must be disclosed at least 30 days but no more than 90 days before the effective date of the change except for unforeseen events or circumstances beyond the plan administrator's control.

The rule also requires plan administrators to disclose three sub-categories of investment-related information to participants and beneficiaries on or before their date of eligibility, which relates to the plans designated investment alternatives. The first sub-category of information is information required to be provided automatically (29 CFR 2550.404a–5(d)(1)). For each designated investment alternative, the plan must disclose specified identifying information, past performance data, comparable benchmark returns, fee and expense information, and an internet website address that is sufficiently specific to lead participants and beneficiaries to specified supplemental information for each investment alternative. Investment-related information must be furnished in a chart or similar format designed to help participants compare the plan's investment alternatives across each category of information. (29 CFR 2550.404a–5(d)(2)). To facilitate compliance, the rule includes a model chart that may be used by plan fiduciaries to satisfy this requirement. The second sub-category of investment-related information is post-investment information. Following a participant's investment in an alternative, the plan administrator must provide any materials it receives regarding voting, tender or similar rights in the alternative (''pass-through materials'') to the extent such rights are passed through to the participant or beneficiary (29 CFR 2550.404a–5(d)(3)). The third sub-category of investment-related information is information to be provided upon request (29 CFR 2550.404a–5(d)(4)). Participants may request the plan to provide prospectuses, financial reports, as well as statements of valuation and a list of assets held by an investment alternative. For additional substantive information about this ICR, see the related notice published in the **Federal Register** on February 18, 2026 (91 FR 7528).

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

This information collection is subject to the PRA. A Federal agency generally cannot conduct or sponsor a collection of information, and the public is generally not required to respond to an information collection, unless the OMB approves it and displays a currently valid OMB Control Number. In addition, notwithstanding any other provisions of law, no person shall generally be subject to penalty for failing to comply with a collection of information that does not display a valid OMB Control Number. *See* 5 CFR 1320.5(a) and 1320.6.

DOL seeks PRA authorization for this information collection for three (3) years. OMB authorization for an ICR cannot be for more than three (3) years without renewal. The DOL notes that information collection requirements submitted to the OMB for existing ICRs receive a month-to-month extension while they undergo review.

Agency: DOL–EBSA.

Title of Collection: Disclosures for Participant Directed Individual Account Plans.

OMB Control Number: 1210–0090.