will preempt state laws in accordance with section 26(a) of the CPSA.

XI. Effective Date

Under the procedure set forth in section 2(f) of Reese's Law, when a voluntary standards organization revises a standard that the Commission adopted as a mandatory standard, the revision becomes the CPSC standard 180 days after notification to the Commission, unless the Commission determines that the revision, in whole or in part, does not improve the safety of the product, or the Commission sets a later date in the **Federal Register**. 15 U.S.C. 2056e(f). The Commission is taking neither of those actions with respect to the revised standard for consumer products containing button cell or coin batteries. Therefore, UL 4200A–2026 automatically will take effect as the new mandatory standard for consumer products containing button cell or coin batteries on February 13, 2027, 180 days after the Commission received notice of the revision. As a direct final rule, unless the Commission receives a significant adverse comment within 30 days of this document, the rule will become effective on February 13, 2027, and will apply to products manufactured after the rule's effective date.

XII. Congressional Review Act and Executive Order 12866

Pursuant to the Congressional Review Act (CRA) and Executive Order (E.O.) 12866, the Office of Management and Budget's Office of Information and Regulatory Affairs has determined that this rule does not qualify as a ''major rule,'' as defined in 5 U.S.C. 804(2), and is not a significant regulatory action, as defined under section 2(f) of E.O. 12866. To comply with the CRA, CPSC will submit the required information to each House of Congress and the Comptroller General.

List of Subjects in 16 CFR Part 1263

Administrative practice and procedure, Batteries, Consumer protection, Imports, Incorporation by reference, Infants and children, Labeling, Law enforcement.

For the reasons discussed in the preamble, the Commission amends 16 CFR chapter II as follows:

PART 1263—SAFETY STANDARD FOR BUTTON CELL OR COIN BATTERIES AND CONSUMER PRODUCTS CONTAINING SUCH BATTERIES

■ 1. The authority citation for part 1263 continues to read as follows:

Authority: 15 U.S.C. 2052, 2056e.

■ 2. Revise § 1263.3 to read as follows:

§ 1263.3 Requirements for consumer products containing button cell or coin batteries.

Each consumer product containing button cell or coin batteries shall comply with ANSI/UL 4200A–2026, *Standard for Safety for Products Incorporating Button Batteries or Coin Cell Batteries,* Revised July 22, 2026. The Director of the Federal Register approves this incorporation by reference in accordance with 5 U.S.C. 552(a) and 1 CFR part 51. This incorporation by reference (IBR) material is available for inspection at the U.S. Consumer Product Safety Commission and at the National Archives and Records Administration (NARA). Contact the U.S. Consumer Product Safety Commission at: the Office of the Secretary, U.S. Consumer Product Safety Commission, 441 G Street NW, Washington, DC 20548; phone: (301) 504–7479; email: *cpsc-os@cpsc.gov.* For information on the availability of this material at NARA, visit *https://www.archives.gov/federal-register/cfr/ibr-locations* or email *fr.inspection@nara.gov.* A free, read-only copy of the standard is available for viewing on UL's website at *https://www.ulstandards.com/IBR/logon.aspx.* You may also obtain a copy from UL Standards and Engagement, 151 Eastern Avenue, Bensenville, IL 60106; phone: (888) 853–3503 website: *https://shopulstandards.com/.*

Alberta E. Mills,

Secretary, Consumer Product Safety Commission.

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

Income Taxes

CFR Correction

This rule is being published by the Office of the Federal Register to correct an editorial or technical error that appeared in the most recent annual revision of the Code of Federal Regulations.

In Title 26 of the Code of Federal Regulations, Part 1 (§§ 1.0 to 1.60), revised as of April 1, 2026, in section 1.36B–2, is corrected as follows:

a. The third sentence of paragraph (c)(3)(v)(A)(*2*) is reinstated to read ''See paragraph (c)(5) of this section for rules for when an HRA or other account-based group health plan described in paragraph (c)(3)(i)(B) of this section is affordable for a related HRA individual for a month.''; and

b. The heading of (c)(3)(v)(D)(*13*) is corrected by adding ''*Example 13:*'' before ''*Wellness program incentives.*''

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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 10061]

RIN 1545–BR08

Automatic Enrollment Requirements Under Section 414A

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document sets forth final regulations that provide guidance with respect to the automatic enrollment requirements that apply to certain retirement plans. The regulations reflect statutory changes made by the SECURE 2.0 Act of 2022 requiring that certain cash or deferred arrangements and salary reduction agreements be eligible automatic contribution arrangements that satisfy additional specified requirements. The regulations affect participants in, beneficiaries of, employers maintaining, and administrators of certain retirement plans that include cash or deferred arrangements or annuity contracts purchased under salary reduction agreements and other retirement plans that include eligible automatic contribution arrangements.

DATES:

Effective date: These regulations are effective on January 19, 2027.

Applicability date: These regulations generally apply to plan years that begin after December 31, 2027. However, see § 1.414A–1(f)(2) and the Applicability Date section later in this preamble for additional details regarding applicability dates.

FOR FURTHER INFORMATION CONTACT: Jamie L. Dvoretzky at (202) 317–4102 (not a toll-free number) or Kara M. Soderstrom at (202) 317–6799 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Authority

These regulations are promulgated under section 7805(a) of the Internal Revenue Code (Code), which provides