Laboratories, Inc., 4 Industrial Way West, Eatontown, New Jersey 07724, made application to the Drug Enforcement Administration to be registered as an importer of Propiram (9649) a basic class of controlled substance in Schedule I.

The firm will import Propiram in bulk

for product development.

Any manufacturer holding, or applying for, registration as a bulk manufacturer of this basic class of controlled substance may file written comments on or objections to the application described above and may, at the same time, file a written request for a hearing on such application in accordance with 21 CFR 1301.54 in such form as prescribed by 21 CFR 1316.47.

Any such comments, objections, or requests for a hearing may be addressed to the Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration, United States Department of Justice, Washington, DC 20537, Attention: DEA Federal Register Representative (CCR), and must be filed no later than July 31, 1995.

This procedure is to be conducted simultaneously with and independent of the procedures described in 21 CFR 1311.42 (b), (c), (d), (e), and (f). As noted in a previous notice at 40 FR 43745-46 (September 23, 1975), all applications for registration to import a basic class of any controlled substance in Schedule I or II are and will continue to be required to demonstrate to the Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration that the requirements for such registration pursuant to 21 U.S.C. 958(a), 21 U.S.C. 823 (a), and 21 CFR 1311.42 (a), (b), (c), (d), (e), and (f) are satisfied.

Dated: June 19, 1995.

Gene R. Haislip,

Deputy Assistant Administrator, Office of Diversion Control, Drug Enforcement Administration.

[FR Doc. 95-16124 Filed 6-29-95; 8:45 am] BILLING CODE 4410-09-M

DEPARTMENT OF LABOR

Office of the Secretary

Agency Recordkeeping/Reporting Requirements Under Review by the Office of Management and Budget (OMB)

June 27, 1995.

The Department of Labor has submitted the following public information collection requests (ICRs) to

the Office of Management and Budget (OMB) for review and clearance under the Paperwork Reduction Act (44 U.S.C. Chapter 35) of 1980, as amended (P.L. 96-511). Copies may be obtained by calling the Department of Labor Acting Departmental Clearance Officer, Theresa M. O'Malley, (202) 219–5095. Comments and questions about the ICRs listed below should be directed to Ms. O'Malley, Office of Information Resources Management Policy, U.S. Department of Labor, 200 Constitution Avenue, NW., Room N-1301, Washington, DC 20210. Comments should also be sent to the Office of Information and Regulatory Affairs. Attn: OMB Desk Officer for (BLS/DM/ ESA/ETA/OAW/MSHA/OSHA/PWBA/ VETS), Office of Management and Budget, Room 10325, Washington, DC 20503, (202) 395-7316.

Individuals who use a telecommunications device for the deaf (TTY/TDD) may call (202) 219–4720 between 1:00 p.m. and 4:00 p.m. Eastern time, Monday through Friday.

Type of Review: Revision.

Agency: Occupational Safety and
Health Administration.

Title: Confined and Enclosed Spaces and Other Dangerous Atmospheres in Shipyard Employment.

OMB Number: 1218–0011. Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 300.
Estimated Time Per Respondent: .35

Total Burden Hours: 381.

Description: To ensure that shipyard personnel do not enter confined spaces that contain oxygen deficient toxic or flammable atmospheres, qualified (competent) personnel must test such spaces. This information provides individuals deemed qualified by employers to conduct such tests, plus results and instructions.

Type of Review: Revision.
Agency: Occupational Safety and
Health Administration.

Title: Occupational Exposure to Noise.

OMB Number: 1218–0048. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 311,094 Estimated Time Per Respondent: 6.7 hours.

Total Burden Hours: 1,915,151.
Description: The Occupational
Exposure to Noise Standard and its information collection requirements is to provide protection for employees from the adverse health effects

associated with occupational exposure to noise. The Standard requires that employers must establish and maintain a training and compliance program, including exposure monitoring and medical surveillance records. These records are used by employees. physicians, employers and the Occupational Safety and Health Administration (OSHA) to determine the effectiveness of the employers' compliance efforts. Also the standard requires that OSHA have access to various records to ensure that employers are complying with the provisions of the occupational exposure to noise.

Type of Review: Reinstatement without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Construction Oxygen and Toxic Test.

OMB Number: 1218–0054. *Frequency:* Once per shift; occasionally several times per shift when applicable.

Affected Public: Business or other forprofit.

Number of Respondents: 14,060. Estimated Time Per Respondent: 3 minutes.

Total Burden Hours: 703.

Description: This regulation requires that whenever internal combustion engine powered equipment exhausts in enclosed spaces, tests shall be made and recorded to see that employees are not exposed to unsafe concentrations of toxic gases or oxygen deficient atmospheres.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Underground Construction Air Quality Record.

OMB Number: 1218-0067.

Frequency: On occasion (the estimated 250 respondents annually that are required to keep records under this standard take three air samples a day over a 250-workday year).

Affected Public: Business or other forprofit.

Number of Respondents: 250.
Estimated Time Per Respondent: 3
minutes.

Total Burden Hours: 46,876.
Description: This regulation requires that a record of all air quality tests be maintained above ground at the worksite and be made available to the Secretary of Labor upon request. The record shall include the location, date,

time, substance and amount monitored. Records of exposures to toxic substances shall be retained in accordance with section 1910.20 of this regulation. All other air quality tests records shall be retained until completion of the project.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Diving Related Recordkeeping. OMB Number: 1218–0069. Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 3,000. Estimated Time Per Respondent: 37 hours.

Total Burden Hours: 111,005
Description: These requirements/
records are directed toward assuring the
safety/health of divers exposed to
hyperbaric conditions during and after
undersea activities. Additionally, the
safety standards requiring records
pertaining to diving equipment are
intended to bring about a safe workplace
and, thus, better assure the occupational
safety/health of divers.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occuptional Safety and Health Administration.

Title: Organizational Statement for Fire Brigades.

OMB Number: 1218–0075.

Frequency: One-time.

Affected Public: Business or other forprofit

Number of Respondents: 2,750. Estimated Time Per Respondent: 5 minutes.

Total Burden Hours: 269.

Description: The organizational statement describes what the fire brigade is expected to do, and will help employees understand their duties as fire brigade members. It will also inform compliance officers of the type of fire fighting which will be performed, and if the level of training is consistent with that type of fire fighting.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Construction Posting Requirements—Emergency Phone Number and Floor Load Limits.

OMB Number: 1218–0093.
Frequency: (a) Once every other year
(b) Twice every year.

Affected Public: Business or other forprofit.

Number of Respondents: (a) 417,953; (b) 2,925=420,878.

Estimated Time Per Respondent: (a) 2 minutes; (b) 30 minutes.

Total Burden Hours: (a) 6,966; (b) 1,900=8,866.

Description: (a) Construction work is hazardous at times and the injury and severity rates are high in spite of efforts to abate the identifiable hazards, there is a need to obtain medical attention or provide ambulance and hospital service as expeditiously as possible. It is, therefore, necessary to require that the phone numbers be conspicuously posted on construction job sites.

(b) During construction of certain multi-story buildings or structures, it is necessary to store materials on elevated floors. In order to make sure they do not overload the floor, the Occupational Safety and Health Administration requires the load limits to be posted in pounds per square foot with signs in the storage area. This should eliminate the hazard of building collapse due to overloading and thus protect employers from the hazard.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Concrete and Masonry Construction.

OMB Number: 1218–0095. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 70,000. Estimated Time Per Respondent: 10 ninutes.

Total Burden Hours: 11,667
Description: Construction firms
engaged in the erection of concrete
formwork are required to have a copy of
the formwork plans or drawings at the
job site for use by the contractor when
erecting the formwork. Failure to follow
drawings could cause a collapse.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Construction Crane or Derrick Annual Inspection Records.

OMB Number: 1218–0113. Agency Number: OSHA 229. Frequency: Annually.

Affected Public: Business or other for-

Number of Respondents: 22,600. Estimated Time Per Respondent: 30 minutes. Total Burden Hours: 218,090.

Description: This regulation requires that a thorough, annual inspection of the hoisting machinery be made by a competent person, or by a government or private agency recognized by the Department of Labor. The employer shall maintain a record of the dates and results of inspections for each hoisting machine and piece of equipment.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Construction Crane Rating Chart Limitation Instructions.

OMB Number: 1218-0115.

Frequency: Annually for rerating; on occasion when there is a modification of crane or derrick.

Affected Public: Business or other for-profit.

Number of Respondents: 19.
Estimated Time Per Respondent: 65
hours per employee (depending on the size of the crane, it can take between 2–10 employees).

Total Burden Hours: 4,550.

Description: This regulation requires the use of appropriately documented capacity charts and machine configuration limitations to ensure the employee a safe place to work for any field constructed crane or derrick. The documentation is used by the employers, engineers, supervisors and equipment operator employees to determine machine ability to perform the lifting and placing of assigned loads

Type of Review: Extension.
Agency: Occupational Safety and
Health Administration.

with the piece of equipment involved.

Title: Electrical Standards for Construction.

OMB Number: 1218–0130. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 30,249. Estimated Time Per Respondent: 1.04 hours.

Total Burden Hours: 31,459. Description: This collection of information requires employers to maintain a written description of an assured equipment grounding conductor program.

Type of Review: Revision.
Agency: Occupational Safety and
Health Administration.

Title: Occupational Exposure to Toxic Substances in Laboratories.

OMB Number: 1218-0131.

Agency Number:

Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 173,465. Estimated Time Per Respondent: 1.6 nours.

Total Burden Hours: 10,752. Description: The laboratory standard and its information collection requirements is to provide protection for employees from the adverse health effects associated with occupational exposure to laboratories. The standard requires that employers must establish and maintain a training and compliance program including exposure monitoring and medical surveillance records. These records are used by employees, physicians, employers and the Occupational Safety and Health Administration (OSHA) to determine the effectiveness of the employers compliance efforts. Also, the standards requires that OSHA has access to various records to ensure that employers are complying with the disclosure provisions of the laboratory standard.

Type of Review: Reinstatement, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration.

OMB Number: 1218–0133. Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 486. Estimated Time Per Response: .60

Total Burden Hours: 38,104. Description: The asbestos standard and its information collection requirements is to provide protection for employees from the adverse health affects associated with occupational exposure to asbestos. The standard requires that employers must establish and maintain a training and compliance program, including exposure monitoring and medical surveillance records. In addition, building owners and employers must inform employees about the existence of asbestos containing material and potential asbestos containing material in the facility. Required information is used by employees, physicians, employers and the Occupational Safety and Health Administration (OSHA) to ensure employees are being protected from exposure to asbestos. Also, the standard requires that OSHA have access to various records to ensure that employers are complying with the disclosure provisions of the asbestos standard.

Type of Review: Reinstatment, without change, of a previously approved collection for which approval has expired.

Agency: Occupational Safety and Health Administration

Title: Design of Cave-in Protection Systems

OMB Number: 1218-0137.

Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 1,150. Estimated Time Per Respondent: .5 hours.

Total Burden Hours: 69,581.

Description: Design of cave-in protection systems are needed by employers in the construction industry and the Occupational Safety and Health Administration compliance officers to ensure that cave-in protection systems are designed, installed, and used in a manner to protect employees adequately.

Type of Review: Revision.

Agency: Occupational Safety and
Health Administration.

Health Administration.

Title: Formaldehyde.

OMB Number: 1218–0145. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 1,447,187.
Estimated Time Per Respondent: .50 hours.

Total Burden Hours: 721,053.

Description: This regulation requires employers to train employees about the hazards of formaldehyde, monitor employee exposure, provide medical surveillance, and maintain accurate records of employee exposure. These records will be used by employers, employees, physicians, and the Government to ensure that employees are not harmed by exposure to formaldehyde.

Type of Review: Reinstatement, without change, of a previously approved collected for which approval has expired.

Agency: Occupational Safety and Health Administration.

Title: Crane or Derrick Suspended Personnel Platforms.

OMB Number: 1218–0151.

Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 623. Estimated Time Per Respondent: 10 minutes.

Total Burden Hours: 104.

Description: This regulation requires that personnel platforms shall be conspicuously posted with a plate or other permanent marking which indicates the eight of the platform and its rated load capacity or maximum intended load.

Type of Review: Revision.

Agency: Occupational Safety and Health Administration.

Title: Occupational Exposure to Cadmium (Construction).

OMB Number: 1218–0186. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 10,000. Estimated Time Per Respondent: .15 hours.

Total Burden Hours: 46,395. Description: The cadmium standard and its information collection requirements is to provide protection for employees from the adverse health effects associated with occupational exposure to cadmium. The standard requires that employers must establish and maintain a training and compliance program, including exposure monitoring and medical surveillance records. These records are used by employees, physicians, employers and the Occupational Safety and Health Administration (OSHA) to determine the effectiveness of the employers' compliance efforts. Also, the standard requires that OSHA have access to various records to ensure that employers are complying with the disclosure provisions of the cadmium standard.

Type of Review: Revision.
Agency: Occupational Safety and
Health Administration.

Title: Fall Protection Plan. OMB Number: 1218–0197. Frequency: On occasion.

Affected Public: Business or other forprofit; Federal Government; State, Local or Tribal Government.

Number of Respondents: 100,000. Estimated Time Per Respondent: 1 hour to develop a plan; 5 minutes for compliance inspection access.

Total Burden Hours: 100,080.
Description: The employer is required to develop a fall protection plan when it is infeasible or creates a greater hazard to use conventional fall protection systems. The plan must be disclosed to the Occupational Safety and Health Administration compliance officer at the time of an inspection if requested.

Type of Review: New.

Agency: Occupational Safety and Health Administration.

Title: Process Safety Management of Highly Hazardous Chemicals.

OMB Number: 1218–0new. Frequency: On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 24,939. Estimated Time Per Respondent: 5,419 hours.

Total Burden Hours: 135,145,622. Description: These requirements/ records are directed toward assuring that the hazards associated with processes using highly hazardous chemicals are managed. They establish procedures for process safety management that will protect employees by preventing or minimizing the consequences of chemical accidents involving highly hazardous chemicals.

Type of Review: Reinstatement, with change, of a previously approved collection for which approval has expired.

Agency: Pension Welfare Benefits Administration.

Title: ERISA Procedures 75–1 (Exemption Procedures Under Section 408(a)).

OMB Number: 1210–0060. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 299.
Estimated Time Per Respondent:
Application preparation = 25 hours each = 7,475 hours; Preparation and distribution = 1.5 hours each = 138 hours; Reproduction and Mailing = 5 minutes = 838 hours.

Total Burden Hours: 7,996 Description: This regulation provides a procedures for applications filed for exemptions from the prohibited transaction provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Type of Review: Reinstatement, with change, of a previously approved collection for which approval has expired.

Agency: Pension Welfare Benefits Administration.

Title: Prohibited Transaction Class Exemption 82–63.

OMB Number: 1210–0062.

Frequency: On occasion.

Affected Public: Business or other for-

profit.

Number of Respondents: 36,490.

Number of Respondents: 36,490. Estimated Time Per Repondent: 5 minutes.

Total Burden Hours: 3,041.

Description: This class exemption allows the payment of compensation under certain conditions for the provision by an employee benefit plan fiduciary or securities lending services to the plan.

Type of Review: Reinstatement, with change, of a previously approved collection for which approval has expired.

Agency: Pension Welfare Benefits Administration.

Title: Prohibited Transaction Class Exemption—80–83.

OMB Number: 1210–0064. *Frequency:* On occasion.

Affected Public: Business or other forprofit.

Number of Respondents: 1.

Estimated Time Per Respondent: 1 hour.

Total Burden Hours: 1.

Description: This class exemption exempts from the prohibited transaction provisions of the Employee Retirement Income Security Act (ERISA), certain transactions involving an employee benefit plan's purchase of securities which may aid the issuer of the securities to reduce or retire indebtedness to a party in interest.

Type of Review: Revision.

Agency: Employment and Training Administration.

Title: Interstate Arrangement for Combining Employment and Wages. OMB Number: 1205–0029

Agency Number: ETA 586.

Affected Public: State, Local or Tribal Government.

Activity	Frequency	Respondents	Average time per respondent
Ongoing	Quarterly	53 53	4 hours. 80 hours.

Description: This report provides data necessary to measure the scope and effect of the program for combining wages and employment and to monitor the performance of States in payment and wage transfer.

Type of Review: Revision.

Agency: Employment and Training Administration.

Title: Benefit appeals Report. OMB Number: 1205–0172. Agency Number: ETA 5130.

Affected Public: State, Local or Tribal Government

Version	Frequency	Affected public	Respondents	Average time per respondent
Regular Extended Benefits Total burden hours: 1,944.	Monthly	States	53 2	3 hours. 3 hours.

Description: This report is used to monitor the benefit appeals process, to evaluate compliance with the appeals promptness standard and to develop plans for remedial action. The report is also needed for budgeting and for workload figures.

Type of Review: Extension. Agency: Employment and Training Administration.

Title: Disaster Payment Activities Under the "Stafford Disaster, Relief Act".

OMB Number: 1205-0234.

Agency Number: ETA 90–2. Frequency: 6 monthly reports. Affected Public: State, Local or Tribal Government.

Number of Respondents: 50. Estimated Time Per Respondent: 15 minutes.

Total Burden Hours: 75.

Description: Unemployment, compensation claims, financial management and data on disaster unemployment assistance (DUA) activity are needed for timely program evaluation necessary for competent

administration of Section 410 and 423 of the Stafford Disaster Relief Act (Act). Workload items are also used with fiscal reports to estimate the cost of administering the Act.

Type of Review: New.

Agency: Employment and Training Administration.

Title: Evaluation of the Impact of Job Corps on Participant's Postprogram Labor Market and Related Behaviors— Follow-up Questionnaire and Process Study Protocols.

OMB Number: 1205-0new.

Activity	Affected public	Number of administra- tions	Average time per respondent
Impact Study: 12-month 30-month 48-month Process Study:	Applicant	11,665 10,345 9,052	45 minutes. 45 minutes. 45 minutes.
Process Visit Interviews Mail Survey	Various JC Staff	23 500 108	54 hours. 1 hour. 6.5 hours

Total Burden Hours: 25,810.

Description: Data from follow-up questionnaires will be used to measure impacts of Job Corps on participants' earnings and related behavior. Data from process protocols will be used to describe the Job Corps Program. Data from both sources will be used to estimate the benefits and costs of Job Corps.

Type of Review: New.

Agency: Employment Standards Administration.

Title: Application of Federal Certificate of Age.

OMB Number: 1205–0083. Agency Number: WG–14.

Frequency: On occasion.

Affected Public: Individuals or households; Business or other for-profit; Not-for-profit institutions; Farms; State, Local or Tribal Government.

Number of Respondents: 250. Estimated Time Per Respondent: 30 econds

Total Burden Hours: 44.

Description: Section 3 (1) of the Fair Labor Standards Act provides that an employer may protect against unwitting employment of oppressive child labor by obtaining a certificate of age certifying that a youth meets the Fair Labor Standards Act minimum age requirements. Form WH–14 is an application for a Federal Certification of Age.

Type of Review: New.

Agency: Employment Standards Administration.

Title: Bona Fide Thrift or Savings Plan (29 CFR 547).

OMB Number: 1215–0119.

Agency Number: WG-14. Frequency: On occasion.

Affected Public: Business or other forprofit; Not-for-profit institutions; State,

Local or Tribal Government.

Number of Respondents: 2,016,000.

Estimated Time Per Respondent:
Recordkeeping only.

Total Burden Hours: 1 hour.

Description: Section 7 (e)(3)(b) of the Fair Labor Standards Act permits the exclusion from an employee's regular rate of pay for payments on behalf of an

employee to a "bona fide" thrift or savings plan. Regulations, 29 CFR 547, set forth the requirements for a bona fide thrift or savings plan.

Type of Review: New.

Agency: Employment Standards Administration.

Title: Requirements of a Bona Fide profit-Sharing Plan or Trust (29 CFR 549).

OMB Number: 1215–0122.

Frequency: On occasion.

Affected Public: Business or other forprofit; Not-for-profit institutions; State, Local or Tribal Government.

Number of Respondents: 864,000. Estimated Time Per Respondent: Recordkeeping only.

Total Burden Hours: 1.

Description: Section 7 (e)(3)(b) of the Fair Labor Standards Act permits the exclusion from an employee's regular rate of pay for payments on behalf of an employee to a "bona fide" profit-sharing plan. Regulations, 29 CFR 549, set forth the requirements for a bona fide profit-sharing plan.

Theresa M. O'Malley,

Acting Departmental Clearance Officer. [FR Doc. 95–16134 Filed 6–29–95; 8:45 am] BILLING CODE 4510–26–P

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 are issued in accordance with applicable law and are based on the information obtained by the Department of Labor from its study of local wage conditions and data made available from other sources. They specify the basic hourly wage rates and fringe benefits which are determined to be prevailing for the described classes of laborers and mechanics employed on construction projects of a similar character and in the localities specified therein.

The determinations in these decisions of prevailing rates and fringe benefits have been made in accordance with 29 CFR part 1, 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 part 1, appendix, as well as such additional statutes as may from time to time be enacted containing provisions for the payment of wages determined to be prevailing by the Secretary of Labor in accordance with the Davis-Bacon Act. 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 comment 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 current construction industry wage determinations frequently and in large volume causes procedures to be impractical and contrary to the public interest.

General wage determination decisions, and modifications and supersedeas decisions thereto, contain no expiration dates and are effective from their date of notice in the **Federal** Register, or on the date written notice is received by the agency, whichever is earlier. These decisions 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, must 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 and fringe benefits, notice of which is