

Table	Taxpayer segment	Responses	Burden hours period 1 6/1/2023–5/31/2024	Burden hours period 2 6/1/2024–5/31/2025	Burden hours period 3 6/1/2025–5/31/2026
1	Individual Taxpayers	64,575	4,232	4,234	4,234
2	Business Entities	42,375	2,610	5,220	870
3	Tax-Exempt Organizations	14,475	645	1,504	324
4	Trusts and Estate Form 1041 Filers	13,050	1,087	1,088	0
5	Form 709 Gift Tax Return Filers	7,500	1,088	362	0
6	Form 706 Estate Tax Return Filers	2,850	0	0	1,450
7	Excise Tax Return Filers	1,500	0	1,088	362
8	Employers	7,500	1,450	725	0
9	Information Return Filers	10,000	0	0	5,800
10	Pension Plan Return Filers	3,000	1,450	0	0
Total		166,825	12,562	14,221	13,040

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

*Affected Public:* Individual, Business or other for-profit organizations.

*Estimated Total Number of Respondents:* 140,658.

*Estimated Time per Respondent:* 17 min.

*Estimated Total Burden Hours:* 39,853.

**21. Title:** Reporting Abusive Tax Promotions or Preparers.

*OMB Number:* 1545–2219.

*Form Numbers:* 14242 and 14242(SP).

*Abstract:* Form 14242 and Form 14242(SP) are used to document the information necessary to report an abusive tax avoidance scheme. Form 14242(SP) is the Spanish version of Form 14242. Respondents can be individuals, businesses and tax return preparers.

*Current Actions:* There are no changes being made to the forms at this time.

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

*Affected Public:* Individuals or Households, Farms, Businesses and other for-profit or not-for-profit organizations.

*Estimated Number of Respondents:* 460.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 77 hours.

*Authority:* 44 U.S.C. 3501 *et seq.*

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

[FR Doc. 2023–11330 Filed 5–25–23; 8:45 am]

**BILLING CODE 4830–01–P**

## UNITED STATES SENTENCING COMMISSION

### Request for Applications; Tribal Issues Advisory Group

**AGENCY:** United States Sentencing Commission.

**ACTION:** Notice.

**SUMMARY:** In view of an upcoming vacancy in the at-large membership of the Tribal Issues Advisory Group, the United States Sentencing Commission hereby invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply. An applicant for membership in the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission as indicated in the **ADDRESSES** section below. Application materials should be received by the Commission not later than July 31, 2023.

**DATES:** Application materials for the at-large membership of the Tribal Issues Advisory Group should be received not later than July 31, 2023.

**ADDRESSES:** An applicant for the at-large membership of the Tribal Issues Advisory Group should apply by sending a letter of interest and resume to the Commission by electronic mail or regular mail. The email address is [pubaffairs@ussc.gov](mailto:pubaffairs@ussc.gov). The regular mail address is United States Sentencing Commission, One Columbus Circle NE, Suite 2–500, South Lobby, Washington, DC 20002–8002, Attention: Public Affairs—TIAG Membership.

**FOR FURTHER INFORMATION CONTACT:** Jennifer Dukes, Senior Public Affairs Specialist, (202) 502–4597. More information about the Tribal Issues Advisory Group is available on the Commission's website at <http://www.ussc.gov/about/who-we-are/advisory-groups>.

**SUPPLEMENTARY INFORMATION:** The United States Sentencing Commission is an independent agency in the judicial branch of the United States Government. The Commission promulgates sentencing guidelines and policy statements for federal courts pursuant to 28 U.S.C. 994(a). The Commission also periodically reviews

and revises previously promulgated guidelines pursuant to 28 U.S.C. 994(o) and submits guideline amendments to the Congress not later than the first day of May each year pursuant to 28 U.S.C. 994(p).

The Tribal Issues Advisory Group is a standing advisory group of the United States Sentencing Commission pursuant to 28 U.S.C. 995 and Rule 5.4 of the Commission's Rules of Practice and Procedure. Under the charter for the Tribal Issues Advisory Group, the purpose of the advisory group is (1) to assist the Commission in carrying out its statutory responsibilities under 28 U.S.C. 994(o); (2) to provide to the Commission its views on federal sentencing issues relating to American Indian and Alaska Native defendants and victims, and to offenses committed in Indian country; (3) to engage in meaningful consultation and outreach with tribes, tribal governments, and tribal organizations regarding federal sentencing issues that have tribal implications; (4) to disseminate information regarding federal sentencing issues to tribes, tribal governments, and tribal organizations; and (5) to perform any other related functions as the Commission requests. The advisory group consists of no more than 9 members, each of whom may serve not more than two consecutive three-year terms. Of those 9 members, not more than 1 shall be a federal judge; 2 shall be from the Executive Branch (one from the United States Department of Justice and one from the United States Department of the Interior); 1 shall be from a federal public defender organization or community defender organization; 1 shall be a tribal court judge; and not more than 4 shall be at-large members.

Members of the Tribal Issues Advisory Group are appointed by the Commission. To be eligible to serve as a member, an individual must have expertise, knowledge and/or experience in the issues considered by the Tribal

Issues Advisory Group. The Commission intends that the at-large membership shall include individuals with membership in or experience with tribes, tribal governments, and tribal organizations, appointed in a manner that ensures representation among tribal communities diverse in size, geographic location, and other unique characteristics.

The Commission invites any individual who is eligible to be appointed to the at-large membership of the Tribal Issues Advisory Group to apply by sending a letter of interest and a resume to the Commission as indicated in the **ADDRESSES** section above.

*Authority:* 28 U.S.C. 994(a), (o), (p), 995; USSC Rules of Practice and Procedure 2.2(c), 5.4.

**Carlton W. Reeves,**  
*Chair.*

[FR Doc. 2023–11307 Filed 5–25–23; 8:45 am]

**BILLING CODE 2210–40–P**

## DEPARTMENT OF VETERANS AFFAIRS

### Annual Pay Ranges for Physicians, Dentists, and Podiatrists of the Veterans Health Administration

**AGENCY:** Department of Veterans Affairs.

**ACTION:** Notice.

**SUMMARY:** VA hereby gives notice of the annual pay ranges, which are the sum of the base pay rate and market pay for VHA physicians, dentists and podiatrists as prescribed by the VA Secretary for Department-wide applicability. These annual pay ranges are intended to enhance the flexibility of the Department to recruit, develop and retain the most highly qualified providers to serve the Nation's Veterans and maintain a standard of excellence in the VA health care system.

**DATES:** The annual pay ranges are applicable July 30, 2023.

**FOR FURTHER INFORMATION CONTACT:**

Ophelia A. Vicks, Executive Director of Human Capital Policies, Office of the Chief Human Capital Officer (05), Department of Veterans Affairs, 810 Vermont Avenue NW, Washington, DC 20420, 202–461–7765. This is not a toll-free number.

**SUPPLEMENTARY INFORMATION:** Under 38 U.S.C. 7431(e)(1)(A), not less often than once every 2 years, the Secretary must prescribe for Department-wide applicability the minimum and maximum amounts of annual pay that may be paid to VHA physicians, dentists and podiatrists. Per 38 U.S.C.

7431(e)(1)(B), the Secretary is allowed to prescribe separate minimum and maximum amounts of annual pay for a specialty or assignment. Pursuant to 38 U.S.C. 7431(e)(1)(C), amounts prescribed under subsection 7431(e) shall be published in the **Federal Register** and shall not take effect until at least 60 days after the date of publication.

In addition, under 38 U.S.C. 7431(e)(4), the total amount of compensation paid to a physician, dentist or podiatrist under title 38 of the United States Code cannot exceed, in any year, the amount of annual compensation (excluding expenses) of the President. For section 7431(e)(4), the total amount of compensation includes base pay, market pay, performance pay, and fee basis earnings, but excludes recruitment, relocation and retention incentives<sup>1</sup> and awards for performance and superior accomplishments from total compensation calculations.

### Background

The Department of Veterans Affairs Health Care Personnel Enhancement Act of 2004, Public Law 108–445, was signed by the President on December 3, 2004. The major provisions of the law established a new pay system for VHA physicians and dentists consisting of base pay, market pay and performance pay. These three components create a system of pay that is driven by market indicators and employee performance, while recognizing employee tenure in VHA. While the base pay component is set by statute, market pay is intended to reflect the recruitment and retention needs for the specialty or assignment of a particular physician or dentist at a facility. Further, performance pay is intended to recognize the achievement of specific goals and performance objectives prescribed annually.

On April 8, 2019, the President signed Public Law 116–12, which amended 38 U.S.C. 7431 to include podiatrists within the physician and dentist pay system, authorizing podiatrists to receive base pay, market pay, and performance pay. With this amendment, podiatrists are also subject to the same limitations and requirements as physicians and dentists under section 7431.

VA will be reducing the number of pay tables from 6 to 5 by consolidating

pay tables 3 and 4. Pay tables 1, 2 and 3 will cover the clinical specialties, and pay tables 4 and 5 will cover executive assignments. The maximum amount for the newly combined pay table 3 will remain unchanged as described in the 2016 **Federal Register** publication. However, there have been changes to the minimum and maximum amounts for pay tables 1, 2 and 5.

### Discussion

VA identified and utilized salary survey data sources that most closely represent VA comparability in practice setting, employment, environment and hospital/health care system. The Association of American Medical Colleges, Sullivan Cotter and Associates, Medical Group Management Association, Korn Ferry Healthcare National and Executive Report, Mercer Integrated Health Networks and the Survey of Dental Practice published by the American Dental Association were collectively utilized as benchmarks to prescribe annual pay ranges across the scope of assignments/specialties within the Department. While aggregating the data, a preponderance of weight was given to those surveys which most directly resembled the environment of the Department.

VA continued the practice of grouping specialties into consolidated pay ranges when constructing annual pay ranges to accommodate the more than 40 specialties that currently exist in the VA system. This allows VA to use multiple sources that yield high numbers of salary data which help minimize disparities and aberrations that may surface from data involving smaller numbers for comparison and from sample changes year-to-year. By aggregating multiple survey sources into like groupings, greater confidence exists that the average compensation reported is truly representative. Additionally, the aggregation of data provides for a substantial sample size to provide vast pay ranges with maximum flexibility for VHA physicians, dentists and podiatrists.

In developing the annual pay ranges, distinctive principles were factored into the compensation analysis of the data. The first principle is to ensure that the minimum and maximum salary are at a level that accommodate special employment situations, from fellowships and medical research career development awards to Nobel Laureates, high-cost areas and internationally renowned clinicians. The second principle is to provide ranges large enough to accommodate career progression, geographic differences,

<sup>1</sup> In accordance with Title IX, 906 of the "Sergeant First Class Heath Robinson Honoring our Promise to Address Comprehensive Toxics (PACT) Act of 2022" (Pub. L. 117–168 dated August 10, 2022), recruitment, relocation, and retention incentives, along with awards for performance and superior accomplishments, shall not be considered in calculating the limitation under 38 U.S.C. 7431(e)(4).