



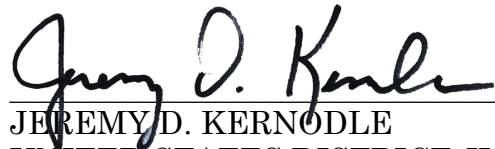
United States Department of Labor, United States Department of the Treasury, United States Office of Personnel Management, and current heads of those agencies in their official capacities, Xavier Becerra, Janet Yellen, Martin J. Walsh, and Kiran Ahuja as follows:

The Court **ORDERS** that the following provisions of the Final Rule are **VACATED** and **REMANDED** for further consideration:

- (1) The word “then” in 45 C.F.R. § 149.510(c)(4)(iii)(B); the entirety of 45 C.F.R. §§ 149.510(c)(4)(iii)(E) and (c)(4)(iv); and the final sentence of 45 C.F.R. § 149.510(c)(4)(vi)(B);
- (2) The word “then” in 26 C.F.R. § 54.9816-8(c)(4)(iii)(B); the entirety of 26 C.F.R. § 54.9816-8(c)(4)(iii)(E) and (c)(4)(iv); and the final sentence of 26 C.F.R. § 54.9816-8(c)(4)(vi)(B);
- (3) The word “then” in 29 C.F.R. § 2590-716-8(c)(4)(iii)(B); the entirety of 29 C.F.R. § 2590-716-8(c)(4)(iii)(E) and (c)(4)(iv); and the final sentence of 29 C.F.R. § 2590-716-8(c)(4)(vi)(B);
- (4) The entirety of 45 C.F.R. § 149.520(b)(3);
- (5) The entirety of 26 C.F.R. § 54.9817-2(b)(3); and
- (6) The entirety of 29 C.F.R. § 2590-717-2(b)(3).

All relief not expressly granted herein is **DENIED**. Any pending motions are **DENIED** as **MOOT**. The Clerk of Court is instructed to close these consolidated cases.

So **ORDERED** and **SIGNED** this **6th** day of **February, 2023**.

  
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JEREMY D. KERNODLE  
UNITED STATES DISTRICT JUDGE