

sign the statement. If the spouse does not sign the document, earned income will include only the employee's earned income as provided in 41 CFR 302-11.8(d). This condition will not apply if an employee is allowed, under IRS rules, to file a joint return as a surviving spouse.

(b) *Supporting documentation/verification.* The claim for the RIT allowance shall be supported by documentation attached to the voucher and by verification of State and local tax obligations as provided below:

(1) Copies of the appropriate IRS Forms W-2 and, if applicable, the completed IRS Schedule SE (Form 1040) shall be attached to the voucher to substantiate the income amounts shown in the certified statement. Employee (and spouse, if filing jointly) must agree to provide additional documentation to verify income amounts, filing status, and State and local income tax obligations if requested by the agency.

(2) In order to determine or verify whether a particular State or local tax authority imposes a tax on moving expense reimbursements, it is incumbent upon the appropriate agency officials to become familiar with the State and local tax laws that affect their transferring employees. In cases where the taxability of moving expense reimbursements is not clear, an agency may pay a RIT allowance which reflects only those State and local tax obligations that are clearly imposed under State and local tax law. Once the questionable State or local tax obligations are resolved, agencies may recompute the RIT allowance and make appropriate payment adjustments.

(c) *Fraudulent claims.* A claim against the Government is forfeited if the claimant defrauds or attempts to defraud the Government in connection therewith (28 U.S.C. 2514). In addition, there are two criminal provisions under which severe penalties may be imposed on an employee who knowingly presents a false, fictitious, or

fraudulent claim against the Government (18 U.S.C. 287 and 1001). The employee's claim for payment of the RIT allowance shall accurately reflect the facts involved in every instance so that any violation of these provisions will be avoided.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 84, 64 FR 29164, May 28, 1999]

**§302-11.11 Violation of service agreement.**

In the event the employee violates the terms of the service agreement required under §302-1.5, no part of the RIT allowance or the WTA will be paid, and any amounts paid prior to such violation shall be a debt due the Government until they are repaid by the employee.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 84, 64 FR 29164, May 28, 1999]

**§302-11.12 Advance of funds.**

No advance of funds is authorized in connection with the allowance provided in this part.

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

**§302-11.13 Source references.**

The following references or publications have been used as source material for this part.

(a) Internal Revenue Code (IRC), section 164(a)(3) (26 U.S.C. 164(a)(3)) pertaining to the deductibility of State and local income taxes, and section 217 (26 U.S.C. 217), pertaining to moving expenses.

(b) Internal Revenue Service Publication 521, "Moving Expenses."

(c) Internal Revenue Service, Circular E, "Employer's Tax Guide."

(d) Department of the Treasury Financial Manual, TFM 3-5000.

(e) 31 CFR 215.2 (5 U.S.C. 5516, 5517, and 5520).

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 26, 57 FR 28636, June 26, 1992]

APPENDIX A TO PART 302-11—FEDERAL TAX TABLES FOR RIT ALLOWANCE

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEARS 1983/1984

The following table is to be used to determine the Federal marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(1).