

§ 302-11.11

41 CFR Ch. 302 (7-1-98 Edition)

(Specify one of the filing status items that was (or will be) claimed on IRS Form 1040.)
—Marginal tax rates from appendices A, B, and C of 41 CFR part 302-11 and local tax tables derived under procedures prescribed in 41 CFR part 302-11:

Federal for Year 1 _____
Federal for Year 2 _____
State (specify which): _____
Local (specify which): _____

The above information is true and accurate to the best of my knowledge. I (we) agree to notify the appropriate agency official of any changes to the above (i.e., from amended tax returns, tax audit, etc.) so that appropriate adjustments to the RIT allowance can be made. The required supporting documents are attached. Additional documentation will be furnished if requested.

I (we) further agree that if the 12-month service agreement required by 41 CFR 302-1.5 is violated, the total amount of the RIT allowance will become a debt due the United States Government and will be repaid according to agency procedures.

Employee's signature
Date _____

Spouse's signature (if filing jointly)¹
Date _____

¹If a joint filing status is claimed and spouse's income is included, the spouse must 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 United States 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 United States (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.

§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 United States until they are repaid by the employee.

§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

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(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).

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	\$3,519	\$4,692	\$5,742	\$7,845	\$8,265	\$10,356	\$4,017	\$5,220
12	4,692	5,812	7,845	9,830	10,356	12,587	5,220	6,514
14	5,812	8,010	9,830	11,979	12,587	17,415	6,514	8,215
15	8,010	10,102	N/A	N/A	N/A	N/A	N/A	N/A
16	10,102	12,586	N/A	N/A	17,415	22,090	8,215	10,524
17	N/A	N/A	11,979	15,480	N/A	N/A	N/A	N/A
18	12,586	14,953	15,480	19,216	22,090	26,915	10,524	13,105
20	14,953	17,340	19,216	23,330	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	26,915	32,198	13,105	15,068
23	17,340	21,186	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,330	29,738	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	32,198	38,335	15,068	18,748
26	21,186	27,362	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,738	35,682	38,335	45,082	18,748	21,934
30	27,362	34,022	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	35,682	43,397	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	45,082	58,888	21,934	27,415
34	34,022	41,150	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	43,397	59,143	N/A	N/A	N/A	N/A
38	41,150	49,875	N/A	N/A	58,888	78,203	27,415	35,991
42	49,875	64,832	59,143	78,622	78,203	107,463	35,991	49,858
45	N/A	N/A	78,622	101,019	107,463	132,836	49,858	62,195
48	64,832	92,257	101,019	128,517	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	132,836	186,961	62,195	89,006
50	92,257	.....	128,517	.....	186,961	.....	89,006	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1985

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). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	\$3,455	\$4,668	\$4,834	\$7,245	\$7,770	\$9,566	\$3,329	\$4,460
12	4,668	5,865	7,245	9,726	9,566	12,134	4,460	5,767
14	5,865	8,209	9,726	12,174	12,134	17,001	5,767	8,384
15	8,209	10,420	N/A	N/A	N/A	N/A	N/A	N/A
16	10,420	12,957	N/A	N/A	17,001	21,757	8,384	10,689
17	N/A	N/A	12,174	15,623	N/A	N/A	N/A	N/A
18	12,957	15,242	15,623	19,303	21,757	26,795	10,689	13,161
20	15,242	17,601	19,303	23,250	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	26,795	32,275	13,161	15,569
23	17,601	21,513	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,250	29,995	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	32,275	39,016	15,569	18,966

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
26	21,513	28,102	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,995	37,075	39,016	46,428	18,966	22,953
30	28,102	35,112	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	37,075	44,145	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	46,428	60,694	22,953	29,565
34	35,112	42,507	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	44,145	59,644	N/A	N/A	N/A	N/A
38	42,507	53,394	N/A	N/A	60,694	80,537	29,565	39,359
42	53,394	72,157	59,644	83,982	80,537	114,119	39,359	54,702
45	N/A	N/A	83,982	113,966	114,119	147,522	54,702	75,409
48	72,157	101,995	113,966	145,359	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	147,522	207,441	75,409	110,906
50	101,995	.....	145,359	.....	207,441	.....	110,906	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1986

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	\$6,180	\$7,370	\$6,782	\$9,533	\$9,670	\$11,795	\$5,840	\$7,879
12	7,370	8,450	9,533	10,523	11,795	13,739	7,879	9,665
14	8,450	10,710	10,523	12,705	13,739	18,356	9,665	11,000
15	10,710	11,775	N/A	N/A	N/A	N/A	N/A	N/A
16	11,775	13,197	N/A	N/A	18,356	23,068	11,000	11,600
17	N/A	N/A	12,705	16,050	N/A	N/A	N/A	N/A
18	13,197	15,648	16,050	19,764	23,068	27,963	11,600	13,947
20	15,648	18,108	19,764	23,841	N/A	N/A	N/A	N/A
22	N/A	N/A	N/A	N/A	27,963	33,533	13,947	16,843
23	18,108	22,040	N/A	N/A	N/A	N/A	N/A	N/A
24	N/A	N/A	23,841	29,849	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	33,533	40,202	16,843	20,297
26	22,040	28,198	N/A	N/A	N/A	N/A	N/A	N/A
28	N/A	N/A	29,849	35,320	40,202	46,870	20,297	22,659
30	28,198	33,918	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	35,320	41,715	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	46,870	59,477	22,659	30,364
34	33,918	40,741	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	41,715	54,643	N/A	N/A	N/A	N/A
38	40,741	47,419	N/A	N/A	59,477	76,132	30,364	44,795
42	47,419	64,468	54,643	74,430	76,132	104,120	44,795	55,653
45	N/A	N/A	74,430	112,442	104,120	128,224	55,653	69,383
48	64,468	96,172	112,442	129,934	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	128,224	183,988	69,383	106,160
50	96,172	.....	129,934	.....	183,988	.....	106,160	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1987

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1987.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	\$4,650	\$6,481	\$7,763	\$10,309	\$10,400	\$13,719	\$5,811	\$7,081

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Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	6,481	21,979	10,309	31,379	13,719	40,020	7,081	19,602
28	21,979	33,433	31,379	47,903	40,020	58,705	19,602	31,572
35	33,433	58,810	47,903	88,015	58,705	101,432	31,572	54,120
38.5	58,810	.....	88,015	.....	101,432	.....	54,120	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1988

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1988.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$5,260	\$23,920	\$9,440	\$34,215	\$12,500	\$43,410	\$6,200	\$21,880
28	23,920	52,310	34,215	77,300	43,410	88,740	21,880	47,475
33	52,310	113,370	77,300	166,910	88,740	197,820	47,475	133,415
28	113,370	.....	166,910	.....	197,820	.....	133,415	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1989

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1989.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$5,320	\$24,111	\$9,061	\$33,963	\$12,940	\$43,397	\$6,723	\$23,089
28	24,111	50,311	33,963	71,688	43,397	84,030	23,089	54,177
33	50,311	110,883	71,688	164,538	84,030	198,284	54,177	145,523
28	110,883	.....	164,538	.....	198,284	.....	145,523	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1990

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1990.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$5,556	\$25,167	\$9,824	\$35,312	\$12,652	\$44,759	\$6,885	\$23,089
28	25,167	51,042	35,312	75,233	44,759	84,283	23,089	50,147
33	51,042	112,588	75,233	170,564	84,283	200,559	50,147	148,107
28	112,588	.....	170,564	.....	200,559	.....	148,107	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1991

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1991.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$5,754	\$26,242	\$10,177	\$36,611	\$13,093	\$46,770	\$7,120	\$23,977
28	26,242	55,330	36,611	78,894	46,770	94,598	23,977	47,908
31	55,330	.....	78,894	.....	94,598	.....	47,908	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1992

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1992.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,190	\$27,963	\$10,864	\$38,611	\$14,316	\$50,219	\$7,819	\$25,629
28	27,963	58,786	38,611	83,158	50,219	101,123	25,629	50,939
31	58,786	.....	83,158	.....	101,123	.....	50,939	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1993

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1993.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$ 6,253	\$29,075	\$11,181	\$41,832	\$15,153	\$53,837	\$ 7,677	\$27,035
28	29,075	65,032	41,832	96,209	53,837	112,456	27,035	55,674
31	65,032	135,204	96,209	151,017	112,456	167,399	55,674	87,153
36	135,204	275,043	151,017	270,700	167,399	276,908	87,153	146,600
39.6	275,043	.....	270,700	.....	276,908	.....	146,600	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1994

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1994.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,492	\$30,068	\$11,603	\$43,304	\$15,846	\$55,773	\$7,738	\$27,855
28	30,068	67,256	43,304	97,172	55,773	115,653	27,855	58,980
31	67,256	134,936	97,172	155,995	115,653	167,653	58,980	86,842
36	134,936	273,705	155,995	284,250	167,653	277,401	86,842	142,545
39.6	273,705	.....	284,250	.....	277,401	.....	142,545	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1995

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1995.

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Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over	Over	But not over
15	\$6,643	\$30,783	\$11,937	\$44,304	\$16,387	\$57,249	\$8,171	\$28,637
28	30,783	68,684	44,304	102,201	57,249	119,362	28,637	59,017
31	68,684	139,546	102,201	163,966	119,362	173,514	59,017	88,341
36	139,546	283,746	163,966	294,200	173,514	286,217	88,341	147,650
39.6	283,746	.....	294,200	.....	286,217	.....	147,650	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1996

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over	Over	But not over
15	\$6,885	\$31,807	\$12,295	\$45,572	\$17,027	\$59,055	\$8,229	\$29,600
28	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6	292,883	.....	301,968	.....	295,681	.....	150,779	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1997

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1997.

Marginal tax rate	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows & wid- owers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over	Over	But not over
15	\$7,067	\$32,674	\$12,963	\$46,966	\$16,798	\$59,856	\$8,702	\$29,669
28	32,674	71,647	46,966	104,632	59,856	123,931	29,669	62,023
31	71,647	141,006	104,632	161,381	123,931	180,221	62,023	92,072
36	141,006	288,900	161,381	293,567	180,221	299,695	92,072	152,835
39.6	288,900	.....	293,567	.....	299,695	.....	152,835	.....

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1674, Jan. 18, 1990; FTR Amdt. 15, 56 FR 10378, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1112, Jan. 10, 1992; FTR Amdt. 28, 58 FR 8547, Feb. 16, 1993; FTR Amdt. 35, 59 FR 22520, May 2, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3838, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997; FTR Amdt. 71, 63 FR 14637, Mar. 26, 1998]

APPENDIX B TO PART 302-11—STATE TAX TABLES FOR RIT ALLOWANCE

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEARS 1983/1984

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2).

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000—\$24,999	\$25,000—\$49,999	\$50,000—\$74,999	\$75,000 & over
	1. Alabama	5	5	5
2. Alaska	0	0	0	0

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status ³	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	8.4	11	13.5	13.5
If single status ³	8.8	12.2	13.5	13.5
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10	10.5	11
If single status ³	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	8	9.2	10	10
If single status ³	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability ⁴			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.9	5.6	6.5	7.8
If single status ³	6.1	6.9	7.4	7.8
33. New York	11	14	14	14
If single status ³	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	* 25.5 percent of Federal income tax liability ⁴			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26 percent of Federal income tax liability ⁴			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status ³	8.2	12.6	13	13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1985

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1985.

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status ³	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	7.6	9.9	10.7	10.7
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10	10.5	11
If single status ³	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	7	9.2	10	10
If single status ³	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	5.35	5.35	5.35	5.35
24. Minnesota	14	16	16	16
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability ⁴			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.5	5.6	6.5	7.8
If single status ³	6.1	6.9	7.4	7.8
33. New York	11	14	14	14
If single status ³	13	14	14	14
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.75	5.7	6.65	9.5
37. Oklahoma	6	6	6	6
38. Oregon	10.8	10.8	10.8	10.8
39. Pennsylvania	2.35	2.35	2.35	2.35
40. Rhode Island	* 23.15 percent of Federal income tax liability ⁴			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26.5 percent of Federal income tax liability ⁴			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status ³	8.2	12.6	13	13
50. Wisconsin	8.7	9.5	10	10
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1986

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1986.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	8	8	8	8
4. Arkansas	6	7	7	7
5. California	3	7	11	11
If single status ³	8	11	11	11
6. Colorado	8	8	8	8
7. Connecticut	0	0	0	0
8. Delaware	6.9	9.0	9.7	9.7
9. District of Columbia	10	11	11	11
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.5	10.0	10.5	11
If single status ³	10.5	11	11	11
13. Idaho	7.5	7.5	7.5	7.5
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3	3	3	3
16. Iowa	8	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	7	9.2	10	10
If single status ³	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5.19	5.19	5.19	5.19
23. Michigan	4.725	4.725	4.725	4.725
24. Minnesota	11	14	14	14
If single status ³	14	14	14	14
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	9	10	11	11
28. Nebraska	* 19 percent of Federal income tax liability ⁴			
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	4.8	6.9	7.7	8.5
33. New York	11	13.5	13.5	13.5
34. North Carolina	7	7	7	7
35. North Dakota	6	8	9	9
36. Ohio	4.513	5.415	6.318	9.025
37. Oklahoma	6	6	6	6
38. Oregon	9.75	9.75	9.75	9.75
39. Pennsylvania	2.167	2.167	2.167	2.167
40. Rhode Island	* 22.21 percent of Federal income tax liability ⁴			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 26.5 percent of Federal income tax liability ⁴			
47. Virginia	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3.5	7.4	10.5	13
If single status ³	8.2	12.6	12.9	13
50. Wisconsin	9.1	9.5	10	10
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1987

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1987.

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	7	8	8	8
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	9.3	9.3	9.3
If single status ³	8	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6.1	8.2	8.8	8.8
9. District of Columbia	8	10	10	10
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.25	9.75	10	10
If single status ³	9.75	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3.2	3.2	3.2	3.2
16. Iowa	7	11	12	13
17. Kansas	7.5	9	9	9
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	3	9.2	10	10
If single status ³	9.2	10	10	10
21. Maryland	5	5	5	5
22. Massachusetts	5	5	5	5
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	8	9	9	9
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7	10	11	11
If single status ³	9	10	11	11
28. Nebraska	3.2	5	5.9	5.9
If single status ³	5	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	5.9	7.7	8.5
If single status ³	5.8	7.7	8.5	8.5
33. New York	7	8.75	8.75	8.75
If single status ³	8.75	8.75	8.75	8.75
34. North Carolina	7	7	7	7
35. North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
36. Ohio	3.004	4.506	5.257	6.008
37. Oklahoma	4	6	6	6
If single status ³	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island	* 23.46 percent of Federal income tax liability ⁴			
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont	* 25.8 percent of Federal income tax liability ⁴			
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
If single status ³	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1988

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1988.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	6	8	8	8
If single status ³	8	8	8	8
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	6	9.3	9.3
If single status ³	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
If single status ³	6	7.7	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8.25	9.75	10	10
If single status ³	9.75	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
If single status ³	7.8	8.2	8.2	8.2
14. Illinois	2.5	2.5	2.5	2.5
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
17. Kansas	4.05	5.3	5.3	5.3
If single status ³	4.8	6.1	6.1	6.1
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status ³	4	4	6	6
20. Maine	2	8	8	8
If single status ³	8	8	8	8
21. Maryland	5	5	5	5
22. Massachusetts	5	5	5	5
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status ³	8	8.5	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7.7	11	12.1	12.1
If single status ³	8.8	11	12.1	12.1
28. Nebraska	3.15	5	5.9	5.9
If single status ³	5	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5
If single status ³	5.8	8.5	8.5	8.5
33. New York	5	8.375	8.375	8.375
If single status ³	8.375	8.375	8.375	8.375
34. North Carolina	7	7	7	7
35. North Dakota		* 14 percent of Federal income tax liability ⁴		
36. Ohio	2.972	4.457	5.201	6.9
If single status ³	3.715	5.201	5.201	6.9
37. Oklahoma	4	6	6	6
If single status ³	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island		* 22.96 percent of Federal income tax liability ⁴		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.75	7.75	7.75	7.75
46. Vermont		* 23 percent of Federal income tax liability ⁴		
47. Virginia	5	5.75	5.75	5.75

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
If single status ³	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status ³	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
If single status ³	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1989

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1989.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	6	8	8	8
If single status ³	8	8	8	8
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	6	9.3	9.3
If single status ³	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
If single status ³	6	7.7	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
If single status ³	7.8	8.2	8.2	8.2
14. Illinois	2.75	2.75	2.75	2.75
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
17. Kansas	3.65	5.15	5.15	5.15
If single status ³	4.5	5.95	5.95	5.95
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status ³	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.375	5.375	5.375	5.375
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status ³	8	8.5	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	7	10	11	11
If single status ³	8	10	11	11
28. Nebraska	3.1	4.8	5.9	5.9
If single status ³	4.8	5.9	5.9	5.9
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
If single status ³	5.8	8.5	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	7	7	7	7
35. North Dakota		*17 percent of Federal income tax liability ⁴		
36. Ohio	2.972	4.457	5.201	6.9
If single status ³	3.715	5.201	5.201	6.9
37. Oklahoma	4	6	6	6
If single status ³	6	6	6	6
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island		*22.96 percent of Federal income tax liability ⁴		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.35	7.35	7.35	7.35
46. Vermont		*25 percent of Federal income tax liability ⁴		
47. Virginia	5	5.75	5.75	5.75
If single status ³	5.75	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status ³	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
If single status ³	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1990

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1990.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status ³	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	6	9.3	9.3
If single status ³	6	9.3	9.3	9.3
6. Colorado	5	5	5	5
7. Connecticut	0	0	0	0
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.65	5.15	5.15	5.15
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	10	11	11
If single status ³	8	10	11	11
28. Nebraska	3.361	5.21	6.41	6.41
If single status ³	5.21	6.41	6.41	6.41
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	3.5
32. New Mexico	3.8	6.9	7.7	8.5
If single status ³	5.8	8.5	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7
35. North Dakota	6.67	10.67	12	12
If Single status ³	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	6.9
37. Oklahoma	4	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.1	2.1	2.1	2.1
40. Rhode Island		* 22.96 percent of Federal income tax liability ⁴		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		* 28 percent of Federal income tax liability ⁴		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6.5	6.5
If single status ³	4	6	6.5	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.
² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).
³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.
⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1991

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1991.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status ³	4.4	5.25	6.5	7
4. Arkansas	3.5	7	7	7
If single status ³	6	7	7	7
5. California	2	6	8	11
If single status ³	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	1.5	1.5	1.5	1.5
8. Delaware	5	7.6	7.7	7.7
9. District of Columbia	6	9.5	9.5	9.5
If single status ³	8	9.5	9.5	9.5
10. Florida	0	0	0	0

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
11. Georgia	5	6	6	6
12. Hawaii	7.25	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status ³	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	5	8.8	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
17. Kansas	3.65	3.65	5.15	5.15
If single status ³	4.5	5.95	5.95	5.95
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status ³	4	4	6	6
20. Maine	4.725	8.925	8.925	9.89
If single status ³	8.925	9.89	9.89	9.89
21. Maryland	5	5	5	5
22. Massachusetts	6.25	6.25	6.25	6.25
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	4	5	5	5
26. Missouri	5.5	6	6	6
27. Montana	5	10	10	11
If single status ³	8	10	11	11
28. Nebraska	3.63	5.62	6.92	6.92
If single status ³	5.62	6.92	6.92	6.92
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status ³	2	5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status ³	5.8	7.7	8.5	8.5
33. New York	4	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If Single status ³	8	10.67	12	12
36. Ohio	1.486	4.457	5.201	6.9
If single status ³	3.715	4.457	5.201	6.9
37. Oklahoma	3	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.6	2.6	2.6	2.6
40. Rhode Island		* 27.5 percent of Federal income tax liability ⁴		
41. South Carolina	6	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont			*(See footnote 5) ⁴	
If single status ³		* 34 percent of Federal income tax liability ⁴		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3	4.5	6	6.5
50. Wisconsin	4.9	6.93	6.93	6.93
If single status ³	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁵ The income tax rate for Vermont (for other than single status) is 31 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; for all other employees the rate is 34 percent of Federal income tax liability.

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STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1992

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1992.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status ³	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	6	8	11
If single status ³	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.7	7.7	7.7
9. District of Columbia	6	9.5	9.5	9.5
If single status ³	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	5	6	6	6
12. Hawaii	7.25	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status ³	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	6	6
If single status ³	4	4	6	6
20. Maine	4.725	8.925	8.925	9.89
If single status ³	8.925	9.89	9.89	9.89
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	4	5	5	5
26. Missouri	6	6	6	6
27. Montana	5.115	10.23	11.253	11.253
If single status ³	8.184	11.253	11.253	11.253
28. Nebraska	3.63	5.62	6.92	6.92
If single status ³	5.62	6.92	6.92	6.92
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status ³	2	6.5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status ³	5.8	8.5	8.5	8.5
33. New York	4	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
36. Ohio	1.486	4.457	5.201	6.9
If single status ³	3.715	5.201	5.201	6.9
37. Oklahoma	4	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.95	2.95	2.95	2.95
40. Rhode Island	(⁴)	(⁴)	(⁴)	(⁴)
If single status ³	(⁵)	(⁵)	(⁵)	(⁵)
41. South Carolina	6	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont	(⁶)	(⁶)	(⁶)	(⁶)

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
If single status ³	(?)	(?)	(?)	(?)
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	3	4.5	6	6.5
If single status ³	4	6	6.5	6.5
50. Wisconsin	4.9	6.93	6.93	6.93
If single status ³	6.93	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$74,999; and 29.75 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁵ The income tax rate for Rhode Island (for single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$49,999; and 29.75 percent of Federal income tax liability for employees whose earned income amounts are \$50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁶ The income tax rate for Vermont (for other than single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$74,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁷ The income tax rate for Vermont (for single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are \$50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1993

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1993.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.8	4.4	5.25	7
If single status ³	4.4	5.25	6.5	7
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	4	8	11
If single status ³	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	6.5	7.8	8.2	8.2
If single status ³	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.6	4.6	4.6	4.6

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6.282	9.423	10.47	11.517
If single status ³	8.376	10.47	10.47	11.517
28. Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	2	2.5	3.5	7
If single status ³	2	5	6.5	7
32. New Mexico	3.8	5.9	7.7	8.5
If single status ³	5.8	7.7	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	5	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island		(See footnote 4)		
If single status ³		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
If single status ³		(See footnote 7)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 32 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$50,000-\$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁵ The income tax rate for Rhode Island (for single status) is 32 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁶ The income tax rate for Vermont (for other than single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$74,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁷ The income tax rate for Vermont (for single status) is 28 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 31 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; and 34 percent of Federal income tax liability for employees whose earned income amounts are \$50,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1994

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1994.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.25	4.0	5.05	6.9
If single status ³	3.25	4.0	6.4	6.9
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	4	8	11
If single status ³	6	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	6	6
If single status ³	4	4	6	6
20. Maine	4.5	8.5	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	6
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
If single status ³	8	10	10	11
28. Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.9	2.375	3.325	6.65
If single status ³	1.9	4.75	6.175	6.65
32. New Mexico	3.2	6	7.9	8.5
If single status ³	6	7.9	8.5	8.5
33. New York	5	7.875	7.875	7.875
If single status ³	7.875	7.875	7.875	7.875
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	5	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island		(See footnote 4)		
If single status ³		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

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³This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴The income tax rate for Rhode Island (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 32 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$50,000-\$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁵The income tax rate for Rhode Island (for single status) is 32 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000-\$24,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000-\$49,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁶The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1995

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1995.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1 2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3.25	4	5.05	6.9
If single status ³	4	5.05	6.4	6.9
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	4	8	11
If single status ³	4	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.6	7.7	7.7
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	7.5	7.8	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	7.55	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status ³	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	5	5	5	5
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
28. Nebraska	3.65	5.60	7.35	7.75
If single status ³	5.60	7.35	7.60	7.75
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.7	2.125	2.975	6.58
If single status ³	1.7	4.25	6.013	6.58
32. New Mexico	3.2	6	7.1	8.5
If single status ³	6	7.1	7.9	8.5
33. New York	4.55	7.594	7.594	7.594
If single status ³	7.594	7.594	7.594	7.594
34. North Carolina	6	7	7	7.75
35. North Dakota	14	14	14	14
		(See footnote 4)		
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	4	7	7	7
If single status ³	7	7	7	7

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island	27.5	27.5	27.5	27.5
.....		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ The income tax rate for North Dakota is 14 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁵ The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

⁶ The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in §302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1996.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
1. Alabama	5	5	5	5
2. Alaska	0	0	0	0
3. Arizona	3	3.5	4.2	5.6
4. Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
5. California	2	4	8	11
If single status ³	4	9.3	9.3	11
6. Colorado	5	5	5	5
7. Connecticut	4.5	4.5	4.5	4.5
8. Delaware	6	7.1	7.1	7.1
9. District of Columbia	8	9.5	9.5	9.5
10. Florida	0	0	0	0
11. Georgia	6	6	6	6
12. Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
13. Idaho	7.8	8.2	8.2	8.2
14. Illinois	3	3	3	3
15. Indiana	3.4	3.4	3.4	3.4
16. Iowa	6.8	7.55	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
17. Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
18. Kentucky	6	6	6	6
19. Louisiana	2	4	4	6
If single status ³	4	4	6	6
20. Maine	4.5	7	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
21. Maryland	5	5	5	5
22. Massachusetts	5.95	5.95	5.95	5.95
23. Michigan	4.4	4.4	4.4	4.4
24. Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
25. Mississippi	5	5	5	5

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State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 and over
26. Missouri	6	6	6	6
27. Montana	6	9	10	11
28. Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
29. Nevada	0	0	0	0
30. New Hampshire	0	0	0	0
31. New Jersey	1.4	1.75	2.45	6.37
If single status ³	1.4	3.45	5.25	6.37
32. New Mexico	3.2	6	7.1	8.5
If single status ³	6	7.1	7.9	8.5
33. New York	5	7.125	7.125	7.125
If single status ³	7.125	7.125	7.125	7.125
34. North Carolina	6	7	7	7.75
35. North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
36. Ohio	2.972	4.457	5.201	7.5
37. Oklahoma	4	7	7	7
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island	27.5	27.5	27.5	27.5
.....		(See footnote 4)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7	7	7	7
46. Vermont		(See footnote 5)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.
² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).
³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.
⁴ The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).
⁵ The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1997

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1997.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column. ^{1,2}			
	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & over
Alabama	5	5	5	5
Alaska	0	0	0	0
Arizona	2.9	3.3	3.9	5.17
Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
California	2	4	8	9.3
If single status ³	4	9.3	9.3	9.3
Colorado	5	5	5	5
Connecticut	3	4.5	4.5	4.5
If single status ³	4.5	4.5	4.5	4.5
Delaware	5.8	6.9	6.9	6.9
District of Columbia	8	9.5	9.5	9.5
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
Idaho	7.8	8.2	8.2	8.2

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. ^{1 2}				
State (or district)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.8	7.55	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
Kentucky	6	6	6	6
Louisiana	2	4	4	6
If single status ³	4	4	6	6
Maine	4.5	7	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
Maryland	5	5	5	5
Massachusetts	5.95	5.95	5.95	5.95
Michigan	4.4	4.4	4.4	4.4
Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	6	9	10	11
Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	1.4	1.75	2.45	6.37
If single status ³	1.4	3.50	5.525	6.37
New Mexico	3.2	6	7.1	8.5
If single status ³	6	7.1	7.9	8.5
New York	4	5.9	6.85	6.85
If single status ³	5.9	6.85	6.85	6.85
North Carolina	6	7	7	7.75
North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
Ohio	2.853	4.279	4.993	7.201
Oklahoma	4	7	7	7
If single status ³	7	7	7	7
Oregon	9	9	9	9
Pennsylvania	2.8	2.8	2.8	2.8
Rhode Island	27.5	27.5	27.5	27.5
(Rhode Island—See Footnote 4)				
South Carolina	7	7	7	7
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	7	7	7	7
Vermont	25	25	25	25
(Vermont—See Footnote 5)				
Virginia	5	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.55	6.93	6.93	6.93
Wyoming	0	0	0	0

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in § 302-11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

⁵ The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302-11.8(e)(2)(iii).

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1674, Jan. 18, 1990; 55 FR 5945, Feb. 20, 1990; 55 FR 10866, Mar. 23, 1990; FTR Amdt. 15, 56 FR 10379, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1112, Jan. 10, 1992; FTR Amdt. 26, 57 FR 28636, June 26, 1992; FTR Amdt. 28, 58 FR 8547, Feb. 16, 1993; FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3838, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997; FTR Amdt. 71, 63 FR 14638, Mar. 26, 1998]

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APPENDIX C TO PART 302-11—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR
2

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1987

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, and 1986.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
11	\$4,650	\$6,481	\$7,763	\$10,309	\$10,400	\$13,719	\$5,811	\$7,081
15	6,481	21,979	10,309	31,379	13,719	40,020	7,081	19,602
28	21,979	33,433	31,379	47,903	40,020	58,705	19,602	31,572
35	33,433	58,810	47,903	88,015	58,705	101,432	31,572	54,120
38.5	58,810	.....	88,015	.....	101,432	.....	54,120	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1988

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, and 1987.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$5,260	\$23,920	\$9,440	\$34,215	\$12,500	\$43,410	\$6,200	\$21,880
28	23,920	52,310	34,215	77,300	43,410	88,740	21,880	47,475
33	52,310	113,370	77,300	166,910	88,740	197,820	47,475	133,415
28	113,370	.....	166,910	.....	197,820	.....	133,415	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1989

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$5,320	\$24,111	\$9,061	\$33,963	\$12,940	\$43,397	\$6,723	\$23,089
28	24,111	50,311	33,963	71,688	43,397	84,030	23,089	54,177
33	50,311	110,883	71,688	164,538	84,030	198,284	54,177	145,523
28	110,883	.....	164,538	.....	198,284	.....	145,523	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1990

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988, or 1989.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$5,556	\$25,167	\$9,824	\$35,312	\$12,652	\$44,759	\$6,885	\$23,089

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
28	25,167	51,042	35,312	75,233	44,759	84,283	23,089	50,147
33	51,042	112,588	75,233	170,564	84,283	200,559	50,147	148,107
28	112,588	.....	170,564	.....	200,559	.....	148,107	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1991

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1983, 1984, 1985, 1986, 1987, 1988, 1989, or 1990.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$5,754	\$26,242	\$10,177	\$36,611	\$13,093	\$46,770	\$7,120	\$23,977
28	26,242	55,330	36,611	78,894	46,770	94,598	23,977	47,908
31	55,330	.....	78,894	.....	94,598	.....	47,908	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1992

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, or 1991.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,190	\$27,963	\$10,864	\$38,611	\$14,316	\$50,219	\$7,819	\$25,629
28	27,963	58,786	38,611	83,158	50,219	101,123	25,629	50,939
31	58,786	.....	83,158	.....	101,123	.....	50,939	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1993

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, or 1992.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,289	\$28,621	\$11,017	\$39,541	\$14,584	\$51,229	\$7,740	\$26,145
28	28,621	60,303	39,541	85,315	51,229	103,223	26,145	52,226
31	60,303	.....	85,315	.....	103,223	.....	52,226	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR
1994

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, or 1993.

Relocation Allowances

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Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,492	\$30,068	\$11,603	\$43,304	\$15,846	\$55,773	\$7,738	\$27,855
28	30,068	67,256	43,304	97,172	55,773	115,653	27,855	58,980
31	67,256	134,936	97,172	155,995	115,653	167,653	58,980	86,842
36	134,936	273,705	155,995	284,250	167,653	277,401	86,842	142,545
39.6	273,705	.....	284,250	.....	277,401	.....	142,545	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1995

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, or 1994.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,643	\$30,783	\$11,937	\$44,304	\$16,387	\$57,249	\$8,171	\$28,637
28	30,783	68,684	44,304	102,201	57,249	119,362	28,637	59,017
31	68,684	139,546	102,201	163,966	119,362	173,514	59,017	88,341
36	139,546	283,746	163,966	294,200	173,514	286,217	88,341	147,650
39.6	283,746	.....	294,200	.....	286,217	.....	147,650	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1996

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, or 1995.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,885	\$31,807	\$12,295	\$45,572	\$17,027	\$59,055	\$8,229	\$29,600
28	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6	292,883	.....	301,968	.....	295,681	.....	150,779	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1997

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, or 1996.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$7,067	\$32,674	\$12,963	\$46,966	\$16,798	\$59,856	\$8,702	\$29,669
28	32,674	71,647	46,966	104,632	59,856	123,931	29,669	62,023
31	71,647	141,006	104,632	161,381	123,931	180,221	62,023	92,072
36	141,006	288,900	161,381	293,567	180,221	299,695	92,072	152,835
39.6	288,900	.....	293,567	.....	299,695	.....	152,835	.....

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 1998

The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in §302-11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, or 1997.

Marginal tax rate Percent	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows & widowers		Married filing sepa- rately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$7,229	\$33,530	\$12,964	\$48,232	\$16,858	\$61,069	\$8,685	\$30,351
28	33,530	73,135	48,232	109,311	61,069	126,880	30,351	63,863
31	73,135	145,648	109,311	177,378	126,880	184,945	63,863	92,550
36	145,648	299,410	177,378	321,683	184,945	308,061	92,550	152,715
39.6	299,410	.....	321,683	.....	308,061	.....	152,715	.....

[54 FR 20332, May 10, 1989, as amended by FTR Amdt. 5, 55 FR 1676, Jan. 18, 1990; FTR Amdt. 15, 56 FR 10380, Mar. 12, 1991; FTR Amdt. 24, 57 FR 1114, Jan. 10, 1992; FTR Amdt. 28, 58 FR 8549, Feb 16, 1993; FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3840, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8174, Feb. 24, 1997; 63 FR 14639, Mar. 26, 1998]

APPENDIX D TO PART 302-11—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1987

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
25.66 .....	.....	\$25,000	.....	.....
33.35 .....	.....	.....	.....	\$25,000
47.03	\$25,000	50,000	.....	.....
50.00	50,000	.....	\$25,000	.....

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1988

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15 .....	.....	\$25,000	.....	.....
25 .....	.....	.....	.....	\$25,000
41	\$25,000	.....	\$25,000	.....

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1989

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15 .....	.....	\$25,000	.....	.....
25 .....	.....	.....	.....	\$25,000
38	\$25,000	.....	\$25,000	.....

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1990

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Relocation Allowances

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Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		\$25,000		
25				\$25,000
41	\$25,000		\$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1991

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		\$25,000		
25				\$25,000
36	\$25,000		\$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1992

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15		\$25,000		
25				\$25,000
36	\$25,000		\$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1993

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15				\$25,000
25		\$25,000		
36	\$25,000		\$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1994

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
15				\$25,000
25		\$25,000		
36	\$25,000		\$25,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1995

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12				\$25,000
18		\$25,000		
31			\$25,000	\$50,000
33	\$25,000		\$50,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1996

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate (percent)	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12				\$25,000
18		\$25,000		
31	\$25,000	\$50,000	\$25,000	\$50,000
33	\$50,000		\$50,000	

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1997

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in §302-11.8(e)(4)(i).

Marginal tax rate	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
Percent				
12				\$25,000
18		\$25,000		
31	\$25,000	50,000	\$25,000	50,000
33	50,000		50,000	

[FTR Amdt. 30, 58 FR 15438, Mar. 23, 1993, as amended by FTR Amdt. 35, 59 FR 10997, Mar. 9, 1994; FTR Amdt. 43, 60 FR 2536, Jan. 10, 1995; FTR Amdt. 46, 61 FR 3840, Feb. 2, 1996; FTR Amdt. 57, 62 FR 8176, Feb. 24, 1997; FTR Amdt. 71, 63 FR 14639, Mar. 26, 1998]

PART 302-12—USE OF A RELOCATION SERVICES COMPANY

Subpart A—Agency’s Use of a Relocation Services Company

- Sec.
- 302-12.1 What are “relocation services”?
- 302-12.2 May we enter into a contract with a relocation services company for the company to provide relocation services?
- 302-12.3 What contracted relocation services may we provide at Government expense?
- 302-12.4 May we separately contract for each type of relocation service?
- 302-12.5 What is the purpose of contracting for relocation services?
- 302-12.6 How must we administer a relocation services contract?
- 302-12.7 What policies must we establish when offering our employees the services of a relocation services company?
- 302-12.8 What rules must we follow when contracting for relocation services?
- 302-12.9 What are the income tax consequences that we must consider when offering relocation services?
- 302-12.10 What must we consider in deciding whether to use the fixed-fee or cost-reimbursable contracting method?
- 302-12.11 May we take title to an employee’s residence?
- 302-12.12 Under a homesale program, may we establish a maximum home value above which we will not pay for homesale services?

- 302-12.13 Under a homesale program, may we pay an employee for losses he/she incurs on the sale of a residence?
- 302-12.14 Under a homesale program, may we direct the relocation services company to pay an employee more than the fair market value of his/her residence?
- 302-12.15 May we use a relocation services contract for services which we are contractually bound to obtain under another travel services contract?

Subpart B—Employee’s Use of a Relocation Services Company

- 302-12.100 Am I eligible to use a relocation services company?
- 302-12.101 Must my agency allow me to use a relocation services company?
- 302-12.102 Under what conditions may I use a relocation services company?
- 302-12.103 For what relocation services expenses will my agency pay?
- 302-12.104 If I use a contracted-for relocation service that is a substitute for reimbursable relocation allowance, will I be reimbursed for the relocation allowance as well?
- 302-12.105 What expenses will my agency pay if I use a relocation services company to ship household goods in excess of the maximum weight allowance?
- 302-12.106 What expenses will my agency pay if I use a relocation services company to sell or purchase a residence for which I and/or a member(s) of my immediate family do not have full title?