

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

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

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

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

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

APPENDIX A TO PART 302-17—FEDERAL TAX TABLES FOR RIT ALLOWANCE

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 2002

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 §302-17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 2002.

Marginal tax rate Percent	Single taxpayer		Heads of household		Married filing jointly/qualifying widows & widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
10	\$8,137	\$14,130	\$14,743	\$24,811	\$20,219	\$31,833	\$11,770	\$16,693
15	14,130	37,040	24,811	53,556	31,833	67,914	16,693	33,839
27	37,040	80,140	53,556	118,624	67,914	139,528	33,839	69,420
30	80,140	158,281	118,624	184,826	139,528	201,236	69,420	105,672
35	158,281	326,339	184,826	337,037	201,236	335,297	105,672	178,317
38.6	326,339	337,037	335,297	178,317

[FTR Amdt. 2003-01, 68 FR 7942, Feb. 19, 2003]

APPENDIX B TO PART 302-17—STATE TAX TABLES FOR RIT ALLOWANCE

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2002

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-17.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 2002.

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
Alabama	5	5	5	5
Alaska	0	0	0	0
Arizona	2.87	3.2	3.74	5.04
Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
California	4	6	8	9.3
If single status ³	6	8	9.3	9.3
Colorado	4.63	4.63	4.63	4.63
Connecticut	4.5	4.5	4.5	4.5
Delaware	5.2	5.55	5.95	5.95
District of Columbia	7	9	9	9
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	6.4	7.6	8.25	8.25
If single status ³	7.6	8.25	8.25	8.25
Idaho	7.4	7.8	7.8	7.8
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.48	7.92	8.98	8.98
If single status ³	6.8	7.92	8.98	8.98
Kansas	3.5	6.25	6.45	6.45
If single status ³	6.25	6.45	6.45	6.45
Kentucky	6	6	6	6
Louisiana	2	4	4	6
If single status ³	4	4	6	6

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MARGINAL TAX RATES (STATED IN PERCENTS) FOR THE EARNED INCOME AMOUNTS SPECIFIED IN EACH COLUMN^{1, 2}—Continued

State (or district)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over
Maine	4.5	7	8.5	8.5
If single status ³	7	8.5	8.5	8.5
Maryland	4.75	4.75	4.75	4.75
Massachusetts	5.3	5.3	5.3	5.3
Michigan	4.1	4.1	4.1	4.1
Minnesota	5.35	7.05	7.05	7.85
If single status ³	7.05	7.05	7.85	7.85
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	8	9	10	11
Nebraska	3.49	5.01	6.68	6.68
If single status ³	5.01	6.68	6.68	6.68
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	3.5	5.525	6.37
New Mexico	3.2	6	7.1	8.2
If single status ³	6	7.1	7.9	8.2
New York	4.5	5.9	6.85	6.85
If single status ³	5.25	6.85	6.85	6.85
North Carolina	6	7	7	7.75
North Dakota	2.1	3.92	4.34	5.04
If single status ³	2.1	3.92	5.04	5.04
Ohio	3.715	4.457	5.201	6.9
Oklahoma	9	10	10	10
If single status ³	10	10	10	10
Oregon	9	9	9	9
Pennsylvania	2.8	2.8	2.8	2.8
Rhode Island ⁴	25	25	25	25
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 ⁵	24	24	24	24
Virginia	5.75	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.15	6.5	6.5	6.75
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 § 302-17.8(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 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 § 302-17.8(e)(2)(iii).

⁵ The income tax rate for Vermont is 24 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 § 302-17.8(e)(2)(iii).

[FTR Amdt. 2003-01, 68 FR 7942, Feb. 19, 2003]

APPENDIX C TO PART 302-17—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 2003

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 § 302-17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2001, or 2002.

Marginal tax rate Percent	Single taxpayer		Heads of household		Married filing jointly/qualifying widows & widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
10	\$8,274	\$14,314	\$15,005	\$25,136	\$20,977	\$32,559	\$10,958	\$16,536
15	14,314	37,771	25,136	54,712	32,559	69,722	16,536	34,507
27	37,771	81,890	54,712	122,788	69,722	142,842	34,507	70,442