

Relocation Allowances

Pt. 302-17, App. C

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
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

Marginal tax rate	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
30	81,890	162,802	122,788	193,703	142,842	206,675	70,442	107,631
35	162,802	334,763	193,703	350,138	206,675	343,919	107,631	181,753
38.6	334,763	350,138	343,919	181,753

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APPENDIX D TO PART 302-17—PUERTO RICO TAX TABLES FOR RIT ALLOWANCE

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2002

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in § 302-17.8(e)(4)(i).

Marginal tax rate	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
10	\$25,000
15	\$25,000
28	\$25,000	50,000	\$25,000	50,000
33	50,000	\$50,000

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CHAPTER 303—PAYMENT OF EXPENSES
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