

**GENERAL SERVICES
ADMINISTRATION**

41 CFR Part 302-17

[FTR Amendment 2007-02; FTR Case 2007-302; Docket 2007-0002, Sequence 2]

RIN 3090-AI35

**Federal Travel Regulation; Relocation
Income Tax (RIT) Allowance Tax
Tables—2007 Update**

AGENCY: Office of Governmentwide Policy, GSA.

ACTION: Final rule.

SUMMARY: This rule updates the Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance, to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates. The Federal, State, and Puerto Rico tax tables contained in this rule are for use in calculating the 2007 RIT allowance to be paid to relocating Federal employees.

DATES: *Effective Date:* This final rule is effective April 9, 2007.

Applicability date: This final rule provides tax information for filing 2006 Federal and State income taxes.

FOR FURTHER INFORMATION CONTACT: The Regulatory Secretariat (VIR), Room 4035, GSA Building, Washington, DC 20405, telephone (202) 501-4755, for information pertaining to status or publication schedules. For clarification of content, contact Ed Davis, Office of Governmentwide Policy, Travel Management Policy (MTT), Washington, DC 20405, telephone (202) 208-7638. Please cite FTR Amendment 2007-02, FTR case 2007-302.

SUPPLEMENTARY INFORMATION:

A. Background

Section 5724b of Title 5, United States Code, provides for reimbursement of substantially all Federal, State, and local income taxes incurred by a transferred Federal employee on taxable moving expense reimbursements. Policies and procedures for the calculation and payment of the RIT allowance are contained in the Federal Travel Regulation (41 CFR part 302-17). GSA updates Federal, State, and Puerto Rico tax tables for calculating RIT allowance payments yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates.

This amendment also provides a tax table necessary to compute the RIT allowance for employees who received reimbursement for relocation expenses in 2006.

B. Executive Order 12866

This regulation is excepted from the definition of “regulation” or “rule” under Section 3(d)(3) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993 and, therefore, was not subject to review under Section 6(b) of that Executive Order.

C. Regulatory Flexibility Act

This final rule is not required to be published in the **Federal Register** for notice and comment as per the exemption specified in 5 U.S.C. 553(a)(2); therefore, the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, does not apply.

D. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because this final rule does

not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget under 44 U.S.C. 3501 *et seq.*

E. Small Business Regulatory Enforcement Fairness Act

This final rule is also exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

List of Subjects in 41 CFR Part 302-17

Government employees, Income taxes, Relocation allowances and entitlements, Transfers, Travel and transportation expenses.

Dated: March 23, 2007.

Lurita Doan,

Administrator of General Services.

■ For the reasons set forth in the preamble, under 5 U.S.C. 5738, GSA amends 41 CFR part 302-17 as set forth below:

PART 302-17—RELOCATION INCOME TAX (RIT) ALLOWANCE

■ 1. The authority citation for 41 CFR part 302-17 continues to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586.

■ 2. Revise Appendices A, B, C, and D to part 302-17 to read as follows:

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 2006

[Use the following table to compute the RIT allowance for Federal taxes, as prescribed in § 302-17.8(e)(1), on Year 1 marginal taxable reimbursements received during calendar year 2006]

Marginal tax rate	Single taxpayer		Head 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	\$8,739	\$16,560	\$16,538	\$27,374	\$24,163	\$38,534	\$12,036	\$19,194
15	16,560	41,041	27,374	59,526	38,534	86,182	19,194	43,330
25	41,041	88,541	59,526	128,605	86,182	154,786	43,330	79,441
28	88,541	175,222	128,605	203,511	154,786	224,818	79,441	114,716
33	175,222	360,212	203,511	375,305	224,818	374,173	114,716	188,184
35	360,212	.....	375,305	.....	374,173	.....	188,184	.....

Appendix B to Part 302-17—State Tax Tables for RIT Allowance

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2006

[Use the following table to compute the RIT allowance for State taxes, as prescribed in § 302–17.8(e)(2), on taxable reimbursements received during calendar year 2006. The rates on the first line for each State are for employees who are married and file jointly; if there is a second line for a State, it displays the rates for employees who file as single. For more additional information, such as State rates for other filing statuses, please see the 2007 State Tax Handbook, pp. 255–270, available from CCH Inc., <http://tax.cchgroup.com/Books/default>.]

Marginal tax rates (stated in percents) for the earned income amounts specified in each column.^{1 2 3}

State (or District)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over ⁴
Alabama	5.00	5.00	5.00	5.00
Alaska	0.00	0.00	0.00	0.00
Arizona	3.04	3.04	3.55	3.55
If single status, married filing separately ⁵	3.04	3.55	4.48	4.48
Arkansas	6.00	7.00	7.00	7.00
California	2.00	6.00	9.30	9.30
If single status, married filing separately ⁵	6.00	8.00	9.30	9.30
Colorado	4.63	4.63	4.63	4.63
Connecticut	5.00	5.00	5.00	5.00
Delaware	5.20	5.55	5.95	5.95
District of Columbia	7.00	7.00	8.70	8.70
Florida	0.00	0.00	0.00	0.00
Georgia	6.00	6.00	6.00	6.00
Hawaii	6.40	7.60	7.90	8.25
If single status, married filing separately ⁵	7.60	7.90	8.25	8.25
Idaho	7.40	7.80	7.80	7.80
If single status, married filing separately ⁵	7.80	7.80	7.80	7.80
Illinois	3.00	3.00	3.00	3.00
Indiana	3.40	3.40	3.40	3.40
Iowa	6.48	7.92	8.98	8.98
Kansas	6.25	6.45	6.45	6.45
Kentucky	5.80	5.80	5.80	6.00
Louisiana	2.00	4.00	6.00	6.00
If single status, married filing separately ⁵	4.00	6.00	6.00	6.00
Maine	7.00	8.50	8.50	8.50
If single status, married filing separately ⁵	8.50	8.50	8.50	8.50
Maryland	4.75	4.75	4.75	4.75
Massachusetts	5.30	5.30	5.30	5.30
Michigan	3.90	3.90	3.90	3.90
Minnesota	5.35	7.05	7.05	7.05
If single status, married filing separately ⁵	7.05	7.05	7.85	7.85
Mississippi	5.00	5.00	5.00	5.00
Missouri	6.00	6.00	6.00	6.00
Montana	6.90	6.90	6.90	6.90
Nebraska	3.57	6.84	6.84	6.84
If single status, married filing separately ⁵	5.12	6.84	6.84	6.84
Nevada	0.00	0.00	0.00	0.00
New Hampshire	0.00	0.00	0.00	0.00
New Jersey	1.75	1.75	3.50	5.525
If single status, married filing separately ⁵	1.75	5.525	5.525	6.370
New Mexico	5.30	5.30	5.30	5.30
New York	5.25	6.85	6.85	6.85
If single status, married filing separately ⁵	6.85	6.85	6.85	6.85
North Carolina	7.00	7.00	7.00	7.00
If single status, married filing separately ⁵	7.00	7.00	7.75	7.75
North Dakota	2.10	2.10	3.92	3.92
If single status, married filing separately ⁵	2.10	3.92	4.34	4.34
Ohio	4.083	4.083	4.764	5.444
Oklahoma	6.25	6.25	6.25	6.25
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island ⁶	3.75	7.00	7.00	7.00
If single status, married filing separately ⁵	3.75	7.00	7.00	7.75
South Carolina	7.00	7.00	7.00	7.00
South Dakota	0.00	0.00	0.00	0.00
Tennessee	0.00	0.00	0.00	0.00
Texas	0.00	0.00	0.00	0.00
Utah	6.98	6.98	6.98	6.98
Vermont	3.60	3.60	7.20	7.20
If single status, married filing separately ⁵	3.60	7.20	8.50	8.50
Virginia	5.75	5.75	5.75	5.75
Washington	0.00	0.00	0.00	0.00
West Virginia	4.00	6.00	6.50	6.50
Wisconsin	6.50	6.50	6.50	6.50

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2006—Continued

[Use the following table to compute the RIT allowance for State taxes, as prescribed in § 302–17.8(e)(2), on taxable reimbursements received during calendar year 2006. The rates on the first line for each State are for employees who are married and file jointly; if there is a second line for a State, it displays the rates for employees who file as single. For more additional information, such as State rates for other filing statuses, please see the 2007 State Tax Handbook, pp. 255–270, available from CCH Inc., <http://tax.cchgroup.com/Books/default>.]

Marginal tax rates (stated in percents) for the earned income amounts specified in each column.^{1 2 3}

State (or District)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over ⁴
Wyoming	0.00	0.00	0.00	0.00

[The above table/column headings established by IRS.]

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 If two or more marginal tax rates of a State overlap an income bracket shown in this table, then the highest of the two or more State marginal tax rates is shown for that entire income bracket. For more specific information, see the 2007 State Tax Handbook, pp. 255–270, CCH, Inc., <http://tax.cchgroup.com/Books/default>.

⁴ This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2007 State Tax Handbook, pp. 255–270, CCH, Inc., <http://tax.cchgroup.com/Books/default>.

⁵ This rate applies only to those individuals certifying that they will file under a single or married filing separately status within the states where they will pay income taxes.

⁶ The income tax rate for Rhode Island is 25 percent of Federal income tax rates, including capital gains rates and any another other special rates for other types of income. 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). Effective for the 2006 tax year, tax payers may elect to compute income tax liability based on a graduated rate schedule or an alternative flat tax equal to 8%.

Appendix C to Part 302–17—Federal Tax Tables for RIT Allowance—Year 2

ESTIMATED RANGES OF WAGE AND SALARY INCOME CORRESPONDING TO FEDERAL STATUTORY MARGINAL INCOME TAX RATES BY FILING STATUS IN 2007

[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 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, or 2006]

Marginal tax rate	Single taxpayer		Head 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	\$9,287	\$17,545	\$18,060	\$29,399	\$26,173	\$41,393	\$14,049	\$21,441
15	17,545	43,394	29,399	62,576	41,393	91,201	21,441	45,388
25	43,394	93,101	62,576	138,856	91,201	162,117	45,388	81,616
28	93,101	183,867	138,856	216,022	162,117	233,656	81,616	119,660
33	183,867	376,616	216,022	389,045	233,656	387,765	119,660	197,483
35	376,616	.....	389,045	.....	387,765	.....	197,483	.....

Appendix D to Part 302–17—Puerto Rico Tax Tables for RIT Allowance

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2006

[Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in § 302–17.8(e)(4)(i), on taxable reimbursements received during calendar year 2006.]

Marginal tax rate	For married person living with spouse and filing jointly, married person not living with spouse, single person, or head of household		For married person living with spouse and filing separately	
	Over	But not over	Over	But not over
10	\$2,000	\$17,000	\$1,000	\$8,500
15	17,000	30,000	8,500	15,000
28	30,000	50,000	15,000	25,000
33	50,000	.....	25,000	.....

Source: *Individual Income Tax Return 2006—Long Form*; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902–2501; http://www.hacienda.gobierno.pr/planillas_y_formularios/formularios.html.

[FR Doc. E7-6729 Filed 4-6-07; 8:45 am]
 BILLING CODE 6820-14-P

DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 67

Final Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency, DHS.

ACTION: Final rule.

SUMMARY: Base (1% annual chance) Flood Elevations (BFEs) and modified BFEs are made final for the communities listed below. The BFEs and modified BFEs are the basis for the floodplain management measures that each community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

DATES: The date of issuance of the Flood Insurance Rate Map (FIRM) showing BFEs and modified BFEs for each community. This date may be obtained by contacting the office where the maps are available for inspection as indicated on the table below.

ADDRESSES: The final BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The

respective addresses are listed in the table below.

FOR FURTHER INFORMATION CONTACT: William R. Blanton, Jr., Engineering Management Section, Mitigation Division, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646-3151.

SUPPLEMENTARY INFORMATION: The Federal Emergency Management Agency (FEMA) makes the final determinations listed below for the modified BFEs for each community listed. These modified elevations have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication. The Mitigation Division Director of FEMA has resolved any appeals resulting from this notification.

This final rule is issued in accordance with section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR part 67. FEMA has developed criteria for floodplain management in floodprone areas in accordance with 44 CFR part 60.

Interested lessees and owners of real property are encouraged to review the proof Flood Insurance Study and FIRM available at the address cited below for each community. The BFEs and modified BFEs are made final in the communities listed below. Elevations at selected locations in each community are shown.

National Environmental Policy Act. This final rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. An environmental impact assessment has not been prepared.

Regulatory Flexibility Act. As flood elevation determinations are not within the scope of the Regulatory Flexibility Act, 5 U.S.C. 601-612, a regulatory flexibility analysis is not required.

Regulatory Classification. This final rule is not a significant regulatory action under the criteria of section 3(f) of Executive Order 12866 of September 30, 1993, Regulatory Planning and Review, 58 FR 51735.

Executive Order 13132, Federalism. This final rule involves no policies that have federalism implications under Executive Order 13132.

Executive Order 12988, Civil Justice Reform. This final rule meets the applicable standards of Executive Order 12988.

List of Subjects in 44 CFR Part 67

Administrative practice and procedure, Flood insurance, Reporting and recordkeeping requirements.

■ Accordingly, 44 CFR part 67 is amended as follows:

PART 67—[AMENDED]

■ 1. The authority citation for part 67 continues to read as follows:

Authority: 42 U.S.C. 4001 *et seq.*; Reorganization Plan No. 3 of 1978, 3 CFR, 1978 Comp., p. 329; E.O. 12127, 44 FR 19367, 3 CFR, 1979 Comp., p. 376.

§ 67.11 [Amended]

■ 2. The tables published under the authority of § 67.11 are amended as follows:

State	City/town/county	Source of flooding	Location	#Depth in feet above ground *Elevation in feet (NGVD) +Elevation in feet (NAVD) Modified
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**City of New York, New York
 Docket No.: FEMA-D-7678**

New York	New York (City)	Amboy Road Wetland (Staten Island).	Entire shoreline within the community	* 50
		Arbutus Creek (Staten Island).	Approximately 530 feet upstream of Hylan Boulevard.	* 16
			Approximately 980 feet upstream of Amboy Road.	* 57
		Blue Heron Main Branch (Staten Island).	Approximately 100 feet upstream of Hylan Boulevard.	* 17
			Approximately 1,700 feet upstream of Tallman Street.	* 70
		Blue Heron Tributary (Staten Island).	At the confluence with Blue Heron Main Branch.	* 36
			Approximately 35 feet upstream of Holbridge Avenue.	* 70
		Bronx River (Bronx)	Approximately 600 feet upstream of Tremont Street.	* 15
			Approximately 1,650 feet upstream of East 24th Street.	* 74