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GENERAL SERVICES ADMINISTRATION

41 CFR Part 302-17

[FTR Amendment 2004-01; FTR Case 2004-301]

RIN 3090-AH94

Federal Travel Regulation; Relocation Income Tax Allowance Tax Tables (2004 Update)

AGENCY: Office of Governmentwide Policy, General Services Administration (GSA).

ACTION: Final rule.

SUMMARY: The Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance must be updated yearly 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 calculating the 2004 RIT allowance to be paid to relocating Federal employees.

DATES: *Effective Date:* January 1, 2004.

FOR FURTHER INFORMATION CONTACT: The Regulatory Secretariat, Room 4035, GS Building, Washington, DC, 20405, (202) 208-7312, for information pertaining to status or publication schedules. For clarification of content, contact Sallie Sherertz, Office of Governmentwide Policy, Travel Management Policy, at (202) 219-3455. Please cite FTR Amendment 2004-01, FTR case 2004-301.

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 a RIT allowance are contained in the Federal Travel Regulation (41 CFR part 302-17). The Federal, State, and Puerto Rico tax tables for calculating RIT allowance payments are updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates.

B. Executive Order 12866

This is not a significant regulatory action and, therefore, was not subject to review under Section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

C. Regulatory Flexibility Act

This final rule is not required to be published in the **Federal Register** for notice and comment; 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 the changes to the FTR do 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, Travel and transportation expenses.

Dated: February 27, 2004.

Stephen A. Perry,
Administrator of General Services.

■ For the reasons set forth in the preamble, under 5 U.S.C. 5701-5739, GSA amends 41 CFR part 302-17 as set forth below:

Chapter 302 Relocation Allowances

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 Appendixes A, B, and C 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 2003

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 2003.

| 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 |
| | | | | | Percent | Over | But not over | 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 |
| 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 | |

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

State Marginal Tax Rates by Earned Income Level—Tax Year 2003

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 2003.

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 | ³ \$75,000 & over |
|-------------------------------|-----------------------|-----------------------|-----------------------|---------------------------------|
| Alabama | 5 | 5 | 5 | 5 |
| Alaska | 0 | 0 | 0 | 0 |
| Arizona | 3.20 | 3.74 | 4.72 | 5.04 |
| Arkansas | 6 | 7 | 7 | 7 |
| California | 2 | 4 | 8 | 9.3 |
| If single status ⁴ | 6 | 8 | 9.3 | 9.3 |
| Colorado | 4.63 | 4.63 | 4.63 | 4.63 |
| Connecticut | 5 | 5 | 5 | 5 |
| Delaware | 5.2 | 5.55 | 5.95 | 5.95 |
| District of Columbia | 7.5 | 9.3 | 9.3 | 9.3 |
| Florida | 0 | 0 | 0 | 0 |
| Georgia | 6 | 6 | 6 | 6 |
| Hawaii | 6.4 | 7.6 | 8.25 | 8.25 |
| If single status ⁴ | 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 |
| Kansas | 3.5 | 6.25 | 6.45 | 6.45 |
| If single status ⁴ | 6.25 | 6.45 | 6.45 | 6.45 |
| Kentucky | 6 | 6 | 6 | 6 |
| Louisiana | 4 | 6 | 6 | 6 |
| Maine | 7 | 8.5 | 8.5 | 8.5 |
| If single status ⁴ | 8.5 | 8.5 | 8.5 | 8.5 |
| Maryland | 4 | 4 | 4 | 4 |
| Massachusetts | 5.3 | 5.3 | 5.3 | 5.3 |
| Michigan | 4 | 4 | 4 | 4 |
| Minnesota | 5.35 | 7.05 | 7.05 | 7.05 |
| If single status ⁴ | 7.05 | 7.05 | 7.85 | 7.85 |
| Mississippi | 5 | 5 | 5 | 5 |
| Missouri | 6 | 6 | 6 | 6 |
| Montana | 7 | 9 | 10 | 10 |
| Nebraska | 3.57 | 5.12 | 6.84 | 6.84 |
| If single status ⁴ | 5.12 | 6.84 | 6.84 | 6.84 |
| Nevada | 0 | 0 | 0 | 0 |
| New Hampshire | 0 | 0 | 0 | 0 |
| New Jersey | 1.75 | 1.75 | 2.45 | 3.5 |
| If single status ⁴ | 1.75 | 3.5 | 5.525 | 6.37 |
| New Mexico | 4.7 | 6 | 7.1 | 7.7 |
| If single status ⁴ | 6 | 7.1 | 7.7 | 7.7 |
| New York | 5.25 | 5.9 | 6.85 | 6.85 |
| If single status ⁴ | 6.85 | 6.85 | 6.85 | 6.85 |
| North Carolina | 7 | 7 | 7 | 7 |
| North Dakota | 2.1 | 2.1 | 3.92 | 3.92 |
| If single status ⁴ | 2.1 | 2.1 | 3.92 | 4.34 |
| Ohio | 4.457 | 4.457 | 5.201 | 5.201 |
| Oklahoma | 7 | 7 | 7 | 7 |
| Oregon | 9 | 9 | 9 | 9 |
| Pennsylvania | 2.8 | 2.8 | 2.8 | 2.8 |
| Rhode Island ⁵ | 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 ⁶ | 3.6 | 3.6 | 7.2 | 8.5 |
| If single status ⁴ | 3.6 | 7.2 | 7.2 | 8.5 |
| Virginia | 5.75 | 5.75 | 5.75 | 5.75 |
| Washington | 0 | 0 | 0 | 0 |
| West Virginia | 4 | 4.5 | 6 | 6.5 |
| Wisconsin | 6.5 | 6.5 | 6.5 | 6.5 |
| 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 is an estimate. For earnings over \$100,000, please consult actual tax tables.

⁴ 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.

⁵ 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).

⁶The 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).

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 2004

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 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, or 2003.

| 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 | \$8,486 | \$15,852 | \$15,539 | \$25,991 | \$22,763 | \$36,688 | \$10,614 | \$17,891 |
| 15 | 15,852 | 39,093 | 25,991 | 56,668 | 36,688 | 82,625 | 17,891 | 41,386 |
| 25 | 39,093 | 84,081 | 56,668 | 123,629 | 82,625 | 147,439 | 41,386 | 74,492 |
| 28 | 84,081 | 166,123 | 123,629 | 193,801 | 147,439 | 212,158 | 74,492 | 108,134 |
| 33 | 166,123 | 341,553 | 193,801 | 354,536 | 212,158 | 352,775 | 108,134 | 179,237 |
| 35 | 341,553 | | 354,536 | | 352,775 | | 179,237 | |

■ 3. Amend the heading of Appendix D to part 302–17 by removing “2002” and adding “2003” in its place.

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DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 65

Changes in Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency (FEMA), Emergency Preparedness and Response Directorate, Department of Homeland Security.

ACTION: Final rule.

SUMMARY: Modified Base (1% annual-chance) Flood Elevations (BFEs) are finalized for the communities listed below. These modified BFEs will be used to calculate flood insurance premium rates for new buildings and their contents.

EFFECTIVE DATES: The effective dates for these modified BFEs are indicated on the following table and revise the Flood Insurance Rate Maps (FIRMs) in effect for the listed communities prior to this date.

ADDRESSES: The modified 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:

Doug Bellomo, P.E., Hazard Identification Section, Mitigation Division, Emergency Preparedness and Response Directorate, FEMA, 500 C Street, SW., Washington, DC 20472, (202) 646–2903.

SUPPLEMENTARY INFORMATION: FEMA makes the final determinations listed below of the modified BFEs for each community listed. These modified BFEs have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication.

The Mitigation Division Director of the Emergency Preparedness and Response Directorate has resolved any appeals resulting from this notification.

The modified BFEs are not listed for each community in this notice. However, this rule includes the address of the Chief Executive Officer of the community where the modified BFEs determinations are available for inspection.

The modified BFEs are made pursuant to Section 206 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are in accordance with the National Flood Insurance Act of 1968, 42 U.S.C. 4001 *et seq.*, and with 44 CFR part 65.

For rating purposes, the currently effective community number is shown and must be used for all new policies and renewals.

The modified BFEs are the basis for the floodplain management measures that the community is required to either adopt or to show evidence of being already in effect in order to qualify or to remain qualified for participation in

the National Flood Insurance Program (NFIP).

These modified BFEs, together with the floodplain management criteria required by 44 CFR 60.3, are the minimum that are required. They should not be construed to mean that the community must change any existing ordinances that are more stringent in their floodplain management requirements. The community may at any time enact stricter requirements of its own, or pursuant to policies established by other Federal, state, or regional entities.

These modified BFEs are used to meet the floodplain management requirements of the NFIP and are also used to calculate the appropriate flood insurance premium rates for new buildings built after these elevations are made final, and for the contents in these buildings.

The changes in BFEs are in accordance with 44 CFR 65.4.

National Environmental Policy Act

This rule is categorically excluded from the requirements of 44 CFR part 10, Environmental Consideration. No environmental impact assessment has been prepared.

Regulatory Flexibility Act

The Mitigation Division Director of the Emergency Preparedness and Response Directorate certifies that this rule is exempt from the requirements of the Regulatory Flexibility Act because modified BFEs are required by the Flood Disaster Protection Act of 1973, 42 U.S.C. 4105, and are required to maintain community eligibility in the