

GENERAL SERVICES ADMINISTRATION  
Washington, DC 20417

March 21, 2012

FEDERAL TRAVEL REGULATION  
GSA Bulletin FTR 12-05

TO: Heads of Federal Agencies

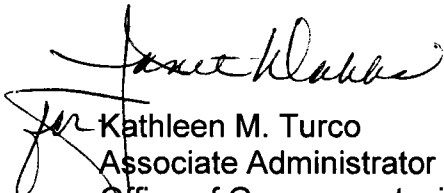
SUBJECT: Relocation Allowances—Relocation Income Tax (RIT) Allowance

1. What is the purpose of this bulletin? This bulletin informs agencies of the annual changes to the RIT allowance tables necessary for calculating the amount of a transferee's increased tax burden due to an employee's official permanent change of station. The RIT allowance tables are attached to this bulletin and are also available on the GSA website at [www.gsa.gov/relocationpolicy](http://www.gsa.gov/relocationpolicy).

2. What is the background of this bulletin? GSA published Federal Travel Regulation (FTR) Amendment 2008-04, in the Federal Register on June 25, 2008, (73 FR 35952), announcing that the RIT allowance tables previously available in FTR part 302-17, Appendices A through D, would be moved to a GSA website. The amendment specified that GSA would publish a bulletin announcing when the annual changes are available for agency use.

3. Who should I call for further information? For further information, contact Mr. Ed Davis, Office of Government-wide Policy (M), Office of Asset and Transportation Management (MA), General Services Administration, at (202) 208-7638 or via e-mail at [ed.davis@gsa.gov](mailto:ed.davis@gsa.gov).

By delegation of the Administrator of General Services,

  
Kathleen M. Turco  
Associate Administrator  
Office of Government-wide Policy

Attachment

**Federal Tax Tables For RIT Allowance (Formerly Appendix A to Part 302-17)**

**Federal Marginal Tax Rates by Earned Income  
Level and Filing Status—Tax Year 2011**

(Use the following table to compute the RIT allowance for Federal taxes, as prescribed in 302-17.8(e)(1),  
on Year 1 taxable reimbursements received during calendar year 2011.)

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	\$ 10,423	\$ 19,057	\$19,416	\$ 31,661	\$ 28,799	\$ 44,021	\$14,714	\$ 22,150
15	\$ 19,057	\$ 46,346	\$ 31,661	\$ 67,009	\$ 44,021	\$ 96,288	\$ 22,150	\$ 48,559
25	\$ 46,346	\$ 99,627	\$ 67,009	\$146,270	\$ 96,288	\$173,465	\$ 48,559	\$ 87,979
28	\$ 99,627	\$199,992	\$146,270	\$238,576	\$173,465	\$254,041	\$ 87,979	\$131,972
33	\$199,992	\$411,280	\$238,576	\$437,774	\$254,041	\$423,736	\$131,972	\$220,141
35	\$411,280	---	\$437,774	---	\$423,736	---	\$220,141	---

**State Tax Tables For RIT Allowance (Formerly Appendix B to Part 302-17)**

**State Marginal Tax Rates by Earned Income Level—Tax Year 2011**

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 2011. 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 2012 State Tax Handbook, pp. 285 - 297, available from CCH Inc., <http://www.cch.ca/product.aspx?webid=3406&tid=89>.

Marginal tax rates ( <i>stated in percents</i> ) for the earned income amounts specified in each column. <sup>1,2,3</sup>				
State (or District)	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & Over <sup>4</sup>
Alabama	5.00	5.00	5.00	5.00
Arizona	2.88	2.88	3.36	3.36
If single status, married filing separately <sup>5</sup>	2.88	3.36	4.24	4.24
Arkansas	6.00	7.00	7.00	7.00
California	2.00	4.00	6.00	8.00
If single status, married filing separately <sup>5</sup>	4.00	6.00	9.30	9.30
Colorado	4.63	4.63	4.63	4.63
Connecticut	5.00	5.00	5.00	5.00
If single status, married filing separately <sup>5</sup>	5.00	5.00	5.50	5.50
Delaware	5.20	5.55	6.95	6.95
District of Columbia	6.00	8.50	8.50	8.50
Georgia	6.00	6.00	6.00	6.00
Hawaii	6.40	6.80	7.60	7.90-
If single status, married filing separately <sup>5</sup>	7.20	7.90	8.25	8.25
Idaho	7.40	7.80	7.80	7.80
If single status, married filing separately <sup>5</sup>	7.40	7.80	7.80	7.80
Illinois	5.00	5.00	5.00	5.00
Indiana	3.40	3.40	3.40	3.40
Iowa	6.48	6.80	7.92	8.98
Kansas	3.50	6.25	6.45	6.45
If single status, married filing separately <sup>5</sup>	6.25	6.45	6.45	6.45
Kentucky	5.80	5.80	5.80	6.00
Louisiana	2.00	4.00	4.00	4.00
If single status, married filing separately <sup>5</sup>	4.00	6.00	6.00	6.00

Maine	7.00	8.50	8.50	8.50
If single status, married filing separately <sup>5</sup>	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	4.35	4.35	4.35	4.35
Minnesota	5.35	7.05	7.05	7.05
If single status, married filing separately <sup>5</sup>	7.05	7.05	7.05	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	5.12	6.84	6.84
If single status, married filing separately <sup>5</sup>	5.12	6.84	6.84	6.84
New Jersey	1.75	1.75	2.45	5.525
If single status, married filing separately <sup>5</sup>	1.75	3.50	5.25	6.37
New Mexico	4.70	4.90	4.90	4.90
If single status, married filing separately <sup>5</sup>	4.90	4.90	4.90	4.90
New York	5.90	6.85	6.85	6.85
If single status, married filing separately <sup>5</sup>	6.85	6.85	6.85	6.85
North Carolina	7.00	7.00	7.00	7.75
If single status, married filing separately <sup>5</sup>	7.00	7.00	7.75	7.75
North Dakota	1.51	1.51	2.82	2.82
If single status, married filing separately <sup>5</sup>	1.51	2.82	2.82	3.13
Ohio	3.521	4.1097	4.1097	4.695
Oklahoma	5.50	5.50	5.50	5.50
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island	3.75	3.75	4.75	4.75
South Carolina	7.00	7.00	7.00	7.00
Utah	5.00	5.00	5.00	5.00
Vermont	3.55	3.55	6.80	6.80
If single status, married filing separately <sup>5</sup>	3.55	7.20	7.2	7.80
Virginia	5.75	5.75	5.75	5.75
West Virginia	4.00	4.50	6.00	6.50
Wisconsin	6.50	6.50	6.50	6.50

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

**Note:** The following states do not have a state income tax: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming

<sup>1</sup> 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.

<sup>2</sup> 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).

<sup>3</sup> 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 2012 State Tax Handbook, pp. 285 -297, CCH, Inc., <http://www.cch.ca/product.aspx?webid=3406&tid=89>.

<sup>4</sup> This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2012 State Tax Handbook, pp. 285 -297, CCH, Inc., <http://www.cch.ca/product.aspx?webid=3406&tid=89>.

<sup>5</sup> 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.

**Federal Tax Tables For RIT Allowance—Year 2 (Formerly Appendix C to Part 302-17)**

**Estimated Ranges Of Wage And Salary Income Corresponding To Federal  
Statutory Marginal Income Tax Rates By Filing Status In 2012**

[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, 2006, 2007, 2008, 2009, 2010, or 2011.]

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	\$ 10,754	\$ 19,687	\$ 20,187	\$ 32,775	\$ 29,397	\$ 45,412	\$ 14,610	\$ 22,514
15	\$ 19,687	\$ 47,676	\$ 32,775	\$ 69,157	\$ 45,412	\$ 99,137	\$ 22,514	\$ 49,861
25	\$ 47,676	\$101,491	\$ 69,157	\$150,110	\$ 99,137	\$177,120	\$ 49,861	\$ 89,605
28	\$101,491	\$201,745	\$150,110	\$237,148	\$177,120	\$257,331	\$ 89,605	\$133,924
33	\$201,745	\$416,290	\$237,148	\$433,975	\$257,331	\$429,420	\$133,924	\$224,018
35	\$416,290	---	\$433,975	---	\$429,420	---	\$224,018	---

**Puerto Rico Tax Tables for RIT Allowance (Formerly Appendix D to Part 302-17)**

**Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2011**

(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 2011.)

Marginal Tax Rate	For married person living with spouse and filing jointly, married person not living with spouse, single person, or head of household	
Percent	Over	But Not Over
7%	\$ 0	\$17,000
14% + \$1,190	\$17,000	\$30,000
25% + \$3,010	\$30,000	\$50,000
33% + \$8,010	\$50,000	----

Source: *Individual Income Tax Return 2011 – Long Form*; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501;  
<http://www.hacienda.gobierno.pr/>