

FEDERAL TRAVEL REGULATION
Amendment 2008-03

TO: Heads of Federal agencies

Subject: Amendment 2008-03, Federal Travel Regulation (FTR) Case 2008-302, Relocation Income Tax (RIT) Allowance Tax Tables-2008 Update

1. Purpose. 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.

2. Effective dates: Final rule is effective May 7, 2008. The correction to the final rule is effective May 19, 2008.

Applicability date: This final rule is applicable to January 1, 2008.

3. 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 previous years.

This FTR rule was published in the *Federal Register* at 73 FR 25539, May 7, 2008. A correction published in the *Federal Register* at 73 FR 28726, May 19, 2008.

4. Explanation of changes. The Federal, State, and Puerto Rico tax tables contained in this rule are for use in calculating the 2008 RIT allowance for tax year 2007 to be paid to relocating Federal employees.

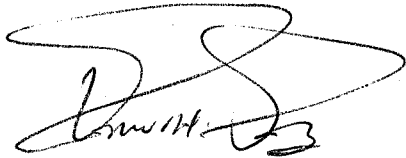
5. Filing instructions. Remove and insert the following pages to the FTR:

Remove pages

302-17-1 and 302-17-2
302-17-15 thru 302-17-24

Insert pages

302-17-1 and 302-17-2
302-17-15 thru 302-17-24

A handwritten signature in black ink, appearing to read "Russell H. Pentz". The signature is stylized with large, sweeping loops and a prominent initial "R".

RUSSELL H. PENTZ
Assistant Deputy Assoc. Admin.
Office of Travel, Transportation
and Asset Management

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

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

§302-17.1 Authority.

Payment of a relocation income tax (RIT) allowance is authorized to reimburse eligible transferred employees for substantially all of the additional Federal, State, and local income taxes incurred by the employee, or by the employee and spouse if a joint tax return is filed, as a result of certain travel and transportation expense and relocation allowances which are furnished in kind, or for which reimbursement or an allowance is provided by the Government. Payment of the RIT allowance also is authorized for income taxes paid to the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, and the U.S. possessions in accordance with a decision of the Comptroller General of the United States (67 Comp. Gen. 135 (1987)). The RIT allowance shall be calculated and paid as provided in this part.

§302-17.2 Coverage.

(a) *Eligible employees.* Payment of a RIT allowance is authorized for employees transferred on or after November 14, 1983, in the interest of the Government from one official station to another for permanent duty. The effective date of an employee's transfer is the date the employee reports for duty at the new official station as provided in [Part 300-3](#) of this title.

(b) *Individuals not covered.* The provisions of this part are not applicable to the following individuals or employees:

- (1) New appointees;
- (2) Employees assigned under the Government Employees Training Act (see 5 U.S.C. 4109); or
- (3) Employees returning from overseas assignments for the purpose of separation.

§302-17.3 Types of moving expenses or allowances covered and general limitations.

The RIT allowance is limited by law as to the types of moving expenses that can be covered. The law authorizes reimbursement of additional income taxes resulting from certain moving expenses furnished in kind or for which reimbursement or an allowance is provided to the transferred employee by the Government. However, such moving expenses are covered by the RIT allowance only to the extent that they are actually paid or incurred, and are not allowable as a moving expense deduction for tax purposes. The types of expenses or allowances listed in [paragraphs \(a\)](#) through [\(i\)](#) of this section, are covered by the RIT allowance within the limitations discussed.

(a) *En route travel.* Travel (including per diem) and transportation expenses of the transferred employee and immediate family for en route travel from the old official station to the new official station. (See [Part 302-4](#) of this chapter.)

(b) *Household goods shipment.* Transportation (including temporary storage) expenses for movement of household goods from the old official station to the new official station. (See [Part 302-7](#) of this chapter.)

(c) *Extended storage expenses.* Allowable expenses for extended storage of household goods belonging to an employee transferred on or after November 14, 1983, through October 11, 1984, to an isolated location in the continental United States. (See [Part 302-8](#), of this chapter extended storage expenses are not covered by the RIT allowance for transfers on or after October 12, 1984). (See [§302-17.4\(c\)](#) of this chapter.)

(d) *Mobile home movement.* Expenses for the movement of a mobile home for use as a residence when movement is authorized instead of shipment and temporary storage of household goods. (See [Part 302-10](#) of this chapter.)

(e) *Househunting trip.* Travel (including per diem) and transportation expenses of the employee and spouse for one round trip to the new official station to seek permanent residence quarters. (See [Part 302-5](#) of this chapter.)

(f) *Temporary quarters.* Subsistence expenses of the employee and immediate family during occupancy of temporary quarters. (See [Part 302-6](#) of this chapter.)

(g) *Real estate expenses.* Allowable expenses for the sale of the residence (or expenses of settlement of an unexpired lease) at the old official station and for purchase of a home at the new official station for which reimbursement is received by the employee. (See [Part 302-11](#) of this chapter.)

(h) *Miscellaneous expense allowance.* A miscellaneous expense allowance for the purpose of defraying certain expenses associated with discontinuing a residence at one location and establishing a residence at the new location in connection with an authorized or approved permanent change of station. (See [Part 302-16](#) of this chapter.)

(i) *Relocation services.* Payments, or portions thereof, made to are location service company for services provided to a transferred employee (see [Part 302-12](#) of this chapter), subject to the conditions stated in this paragraph and within the general limitations of this section applicable to other covered expenses.

(1) *For employees transferred on or after November 14, 1983, through October 11, 1984.* The amount of a broker's fee or real estate commission, or other real estate sales transaction expenses which normally are reimbursable to the employee under [§302-11.200](#) of this chapter, but have been paid by a relocation service company incident to an assigned sale from the employee, provided that such payments constitute income to the employee. For the purposes of this regulation, an assigned sale occurs when an employee obtains a binding

agreement for the sale of his/her residence and assigns the inherent rights and obligations of that agreement to a relocation company that is providing services under contract with the employing agency. For example, if the employee incurs an obligation to pay a specified broker's fee or real estate commission under the terms of the sales agreement, this obligation along with the sales agreement is assigned to the relocation company and may, upon payment of the obligation by the relocation company, constitute income to the employee. (See [§302-12.7](#) of this chapter entitled "Income tax consequences of using relocation companies.")

(2) *For employees transferred on or after October 12, 1984.* Expenses paid by a relocation company providing relocation services to the transferred employee pursuant to a contract with the employing agency to the extent such payments constitute income to the employee. (See [§302-12.7](#) of this chapter.)

Note: See reference shown in parentheses for reimbursement provisions for each allowance listed in [paragraphs \(a\)](#) through [\(i\)](#) of this section. See section 217 of the Internal Revenue Code (IRC) and Internal Revenue Service (IRS) Publication 521 entitled "Moving Expenses" and appropriate State and local tax authority publications for additional information on the taxability of moving expense reimbursements and the allowable tax deductions for moving expenses.

§302-17.4 Exclusions from coverage.

The provisions of this part are not applicable to the following:

(a) Any tax liability that may result from payments by the Government to relocation companies on behalf of employees transferred on or after November 14, 1983, through October 11, 1984, other than the payments for those expenses specified in [§302-17.3\(i\)\(1\)](#).

(b) Any tax liability incurred for local income taxes other than city income tax as a result of moving expense reimbursements for employees transferred on or after November 14, 1983, through October 11, 1984. (See definition in [§302-17.5\(b\)](#).)

(c) Any tax liability resulting from reimbursed expenses for any extended storage of household goods except as specifically provided for in [§302-17.3\(c\)](#).

(d) Any tax liability resulting from paid or reimbursed expenses for shipment of a privately owned automobile.

(e) Any tax liability resulting from an excess of reimbursed amounts over the actual expense paid or incurred. For instance, if an employee's reimbursement for the movement of household goods is based on the commuted rate schedule and his/her actual moving expenses are less than the reimbursement, the tax liability resulting from the difference is not covered by the RIT allowance. (See [§302-17.8\(c\)\(2\)\(i\)](#).)

(f) Any tax liability resulting from an employee's decision not to deduct moving expenses for which a tax deduction is allowable under the Internal Revenue Code or appropriate State and local tax codes. (See [§302-17.8\(b\)\(1\)](#) and [§302-17.8\(c\)\(2\)](#).)

(g) Any tax liability resulting from the payment of recruitment, retention, or relocation bonuses authorized by the Office of Personnel Management pursuant to 5 U.S.C. 5753 and 5754, or any other provisions which allow relocation payments that are not reimbursements for travel, transportation, and other expenses incurred in relocation.

§302-17.5 Definitions and discussion of terms.

For purposes of this part, the following definitions will apply:

(a) *State income tax.* A tax, imposed by a State tax authority, that is deductible for Federal income tax purposes as a State income tax under section 164(a)(3) of the IRC. "State" means any one of the several States of the United States and the District of Columbia.

(b) *Local income tax.* A tax, imposed by a recognized city or county tax authority, that is deductible for Federal income tax purposes as a local (city or county) income tax under section 164(a)(3) of the IRC; except, that for employees transferred on or after November 14, 1983, through October 11, 1984, local income tax shall be construed to mean only city income tax. For purposes of this regulation:

(1) "City" means any unit of general local government which is classified as a municipality by the Bureau of the Census, or which is a town or township that in the determination of the Secretary of the Treasury possesses powers and performs functions comparable to those associated with municipalities, is closely settled, and contains within its boundaries no incorporated places as defined by the Bureau of the Census (31 CFR 215.2(b)(1)).

(2) "County" means any unit of local general government which is classified as a county by the Bureau of the Census (31 CFR 215.2(e)).

(c) *Covered moving expense reimbursements or covered reimbursements.* As used herein, these terms include those moving expenses listed in [§302-17.3](#) as being covered by the RIT allowance and which may be furnished in kind, or for which reimbursement or an allowance is provided by the Government.

(d) *Covered taxable reimbursements.* Covered moving expense reimbursements minus the tax deductions allowable under the IRC and IRS regulations for moving expenses. (See determination in [§302-17.8\(c\)](#).)

(e) *Year 1 or reimbursement year.* The calendar year in which reimbursement or payment for moving expenses is made to, or for, the employee under the provisions of this part. All or part of these reimbursements (see [§302-17.6](#)) are reported to the IRS as income (wages, salary, or other com-

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Chapter 302—Relocation Allowances
 Part 302-17—Relocation Income Tax (RIT) Allowance

Appendix A

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 2007

(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 2007.)

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	\$ 9,597	\$ 18,107	\$ 18,364	\$ 30,153	\$ 27,463	\$ 42,942	\$ 14,203	\$21,913
15	18,107	44,461	30,153	64,200	42,942	94,016	21,913	46,764
25	44,461	95,997	64,200	142,780	94,016	167,442	46,764	84,076
28	95,997	191,453	142,780	225,385	167,442	243,961	84,076	124,354
33	191,453	390,566	225,385	405,567	243,961	404,547	124,354	205,412
35	390,566	---	405,567	---	404,547	---	205,412	---

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

State Marginal Tax Rates by Earned Income Level—Tax Year 2007

(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 2007. 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 2008 State Tax Handbook, pp. 259-274, available from CCH Inc., <http://tax.cchgroup.com/Books/default#S>.)

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 and over ⁴
Alabama	5.00	5.00	5.00	5.00
Alaska	0.00	0.00	0.00	0.00
Arizona	2.88	3.36	3.36	3.36
If single status, married filing separately ⁵	2.88	3.36	4.24	4.24
Arkansas	6.00	7.00	7.00	7.00
California	2.00	4.30	9.30	9.30
If single status, married filing separately ⁵	2.00	9.30	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	6.00	8.50	8.50	8.50
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
If single status, married filing separately ⁵	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

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Appendix B

FEDERAL TRAVEL REGULATION

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 and over⁴
Michigan on or after October 1, 2007	4.35	4.35	4.35	4.35
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	3.92	4.34
Ohio	3.895	4.546	4.546	5.194
Oklahoma	5.650	5.650	5.650	5.650
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island ⁶	3.75	3.75	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	7.20	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

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Part 302-17—Relocation Income Tax (RIT) Allowance

Appendix B

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 and over⁴
Wisconsin	6.50	6.50	6.50	6.50
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 2008 State Tax Handbook, pp. 259-274, CCH, Inc., <http://tax.cchgroup.com/Books/default#S>.
- ⁴ This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2008 State Tax Handbook, pp. 259-274, CCH, Inc., <http://tax.cchgroup.com/Books/default#S>.
- 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 2007 tax year, taxpayers may elect to compute income tax liability based on a graduated rate schedule or an alternative flat tax equal to 7.5%.

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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 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 or 2007.)

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	---

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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 2007

(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 2007.)

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%	\$ 2,000	\$17,000
14% + \$1,190	17,000	30,000
25% + \$3,010	30,000	50,000
33% + \$8,010	50,000	----

Marginal Tax Rate	For married person living with spouse and filing separately	
Percent	Over	But Not Over
7%	\$1,000	\$8,500
14% + \$595	8,500	15,000
25% + \$1,505	15,000	25,000
33% + \$4,005	25,000	----

Source: *Individual Income Tax Return 2007—Long Form*; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501; <http://www.hacienda.gobierno.pr/>.

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FTR Amendment 2008-03 Correction Filing Instructions

Note: The following pages reflect FTR correction pages. Please do not file until their effective date of May 19, 2008.

Remove pages

302-17-15 and 302-17-16
302-17-21 and 302-17-22

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302-17-21 and 302-17-22

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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 2007

(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 2007.)

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

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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 2008

(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 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 or 2007.)

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	\$ 9,597	\$18,107	\$ 18,364	\$ 30,153	\$ 27,463	\$ 42,942	\$ 14,203	\$ 21,913
15	18,107	44,461	30,153	64,200	42,942	94,016	21,913	46,764
25	44,461	95,997	64,200	142,780	94,016	167,442	46,764	84,076
28	95,997	191,453	142,780	225,385	167,442	243,961	84,076	124,354
33	191,453	390,566	225,385	405,567	243,961	404,547	124,354	205,412
35	390,566	---	405,567	---	404,547	---	205,412	---

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