

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

**Federal Marginal Tax Rates by Earned Income
Level and Filing Status—Tax Year 2013**

(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 2013.)

Marginal Tax Rate	Single Taxpayer		Head of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Percent	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over
10	\$ 10,735	\$ 19,922	\$ 20,435	\$ 33,186	\$ 29,124	\$ 45,459	\$ 14,435	\$ 22,626
15	\$ 19,922	\$ 48,546	\$ 33,186	\$ 70,208	\$ 45,459	\$100,363	\$ 22,626	\$ 50,639
25	\$ 48,546	\$103,764	\$ 70,208	\$153,468	\$100,363	\$180,396	\$ 50,639	\$ 91,270
28	\$103,764	\$205,744	\$153,468	\$238,601	\$180,396	\$260,130	\$ 91,270	\$135,451
33	\$205,744	\$424,844	\$238,601	\$435,995	\$260,130	\$434,150	\$135,451	\$226,643
35	\$424,844	\$502,802	\$435,995	\$505,679	\$434,150	\$497,080	\$226,643	\$257,230
39.6	\$502,802	...	\$505,679	...	\$497,080	...	\$257,230	...