**Federal Tax Tables for RIT Allowance—Year 2**

**(Formerly Appendix C to FTR Part 302-17)**

**Estimated Ranges of Wage and Salary Income Corresponding to Federal**

**Statutory Marginal Income Tax Rates by Filing Status in Tax Year 2018**

The following table is to 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), (FTR prior to January 1, 2015 – www.gsa.gov/federaltravelregulation - FTR and Related Files). This table is to be used for employees whose Year 1 occurred during calendar years 2013, 2014, 2015, 2016, or 2017.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | But Not Over |
| 10 | $ 11,224 | $ 21,246 | $ 18,517 | $ 31,903 | $ 24,822 | $ 42,474 | $ 14,633 | $ 23,220 |
| 12 | $ 21,246 | $ 51,097 | $ 31,903 | $ 70,295 | $ 42,474 | $ 99,254 | $ 23,220 | $ 50,969 |
| 22 | $ 51,097 | $ 95,670 | $ 70,295 | $101,397 | $ 99,254 | $185,595 | $ 50,969 | $ 95,502 |
| 24 | $ 95,670 | $173,266 | $101,397 | $179,346 | $185,595 | $338,418 | $ 95,502 | $177,633 |
| 32 | $173,266 | $217,767 | $179,346 | $224,798 | $338,418 | $427,328 | $177,633 | $226,042 |
| 35 | $217,767 | $510,823 | $224,798 | $519,346 | $427,328 | $618,269 | $226,042 | $327,695 |
| 37 | $510,823 | … | $519,346 | … | $618,269 | … | $327,695 | … |