

**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 2014.**

[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 2009, 2010, 2011, 2012 or 2013.]

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	\$ 10,850	\$ 20,214	\$ 20,508	\$ 33,505	\$ 28,922	\$ 45,842	\$ 14,051	\$ 23,184
15	\$ 20,214	\$ 49,586	\$ 33,505	\$ 71,517	\$ 45,842	\$102,569	\$ 23,184	\$ 52,810
25	\$ 49,586	\$106,343	\$ 71,517	\$157,215	\$102,569	\$184,422	\$ 52,810	\$ 94,306
28	\$106,343	\$211,498	\$157,215	\$244,425	\$184,422	\$266,427	\$ 94,306	\$140,145
33	\$211,498	\$435,355	\$244,425	\$445,054	\$266,427	\$444,186	\$140,145	\$233,881
35	\$435,355	\$438,500	\$445,054	\$497,942	\$444,186	\$510,946	\$233,881	\$268,415
39.6	\$438,500	...	\$497,942	...	\$510,946	...	\$268,415	...