GENERAL SERVICES ADMINISTRATION

41 CFR Part 302–17

[FR Amendment 2008–03; FTR Case 2008–302; Docket 2008–002, Sequence 1]

RIN 3090–AI48

Federal Travel Regulation: Relocation Income Tax (RIT) Allowance Tax Tables—2008 Update; Correction

AGENCY: Office of Governmentwide Policy, General Services Administration (GSA).

ACTION: Correcting amendments.

SUMMARY: The General Services Administration published a document in the Federal Register on May 7, 2008 (73 FR 25539), that updated Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance. This document corrects that final rule.

DATES: Effective Date: This final rule is effective May 19, 2008.

FOR FURTHER INFORMATION CONTACT: The Regulatory Secretariat (VPR), Room 4035, GSA Building, Washington, DC 20405, telephone (202) 501–4755, for information pertaining to status or publication schedules. For clarification of content, contact Ed Davis, Office of Governmentwide Policy, Travel Management Policy (MTT), Washington, DC 20405, telephone (202) 208–7638.

Please cite the correction to FTR Amendment 2008–03, FTR Case 2008–302.

SUPPLEMENTARY INFORMATION:

A. Background

A final rule was published in the Federal Register on May 7, 2008 (73 FR 25539). This document makes corrections to that final rule.

List of Subjects in 41 CFR Part 302–17

Government employees, Income taxes, Relocation allowances and entitlements, Transfers, Travel and transportation expenses.

Applicability date: January 1, 2008.

Transfers, Travel and transportation expenses.

Dated: May 12, 2008.

Henry Maury,

Director, Relocation Management Policy.

Accordingly, 41 CFR part 302–17 is corrected by making the following correcting amendments:

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

1. The authority citation for 41 CFR part 302–17 is amended to read as follows:


2. Revise Appendix A to part 302–17 to read as follows:

**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]

<table>
<thead>
<tr>
<th>Percent</th>
<th>Single taxpayer</th>
<th>Head of household</th>
<th>Married filing jointly/ qualifying widows &amp; widowers</th>
<th>Married filing separately</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Over</td>
<td>But not over</td>
<td>Over</td>
<td>But not over</td>
</tr>
<tr>
<td>Over</td>
<td>But not over</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>$9,287</td>
<td>$17,545</td>
<td>$18,060</td>
<td>$29,399</td>
</tr>
<tr>
<td>15</td>
<td>17,545</td>
<td>43,394</td>
<td>29,399</td>
<td>62,576</td>
</tr>
<tr>
<td>25</td>
<td>43,394</td>
<td>93,101</td>
<td>62,576</td>
<td>138,856</td>
</tr>
<tr>
<td>28</td>
<td>93,101</td>
<td>183,867</td>
<td>138,856</td>
<td>216,022</td>
</tr>
<tr>
<td>33</td>
<td>183,867</td>
<td>376,616</td>
<td>216,022</td>
<td>389,045</td>
</tr>
</tbody>
</table>

3. Revise Appendix C to part 302–17 to read as follows:

**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 used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in 301–17.8(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]

<table>
<thead>
<tr>
<th>Percent</th>
<th>Single taxpayer</th>
<th>Head of household</th>
<th>Married filing jointly/ qualifying widows &amp; widowers</th>
<th>Married filing separately</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Over</td>
<td>But not over</td>
<td>Over</td>
<td>But not over</td>
</tr>
<tr>
<td>Over</td>
<td>But not over</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>$9,597</td>
<td>$18,107</td>
<td>$18,364</td>
<td>$30,153</td>
</tr>
<tr>
<td>15</td>
<td>18,107</td>
<td>44,461</td>
<td>30,153</td>
<td>64,200</td>
</tr>
<tr>
<td>25</td>
<td>44,461</td>
<td>95,997</td>
<td>64,200</td>
<td>142,780</td>
</tr>
<tr>
<td>28</td>
<td>95,997</td>
<td>191,453</td>
<td>142,780</td>
<td>225,385</td>
</tr>
<tr>
<td>33</td>
<td>191,453</td>
<td>390,566</td>
<td>225,385</td>
<td>405,567</td>
</tr>
<tr>
<td>35</td>
<td>390,566</td>
<td>404,547</td>
<td>405,567</td>
<td>604,547</td>
</tr>
</tbody>
</table>

3. Revise Appendix C to part 302–17 to read as follows:

**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 used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in 301–17.8(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]
In this Order, the Commission modifies our requirements regarding the timing, scope, and content of manufacturer notices and the method of delivery of ETC notices, and clarifies other manufacturer requirements.


FOR FURTHER INFORMATION CONTACT: For more information on this proceeding, please contact Lyle Elder, Lyle.Elder@fcc.gov, or Eloise Gore, Eloise.Gore@fcc.gov, of the Media Bureau, Policy Division, (202) 418–2120. For additional information concerning the Paperwork Reduction Act information collection requirements contained in this document, contact Cathy Williams on (202) 418–2918, or via the Internet at PRA@fcc.gov.

SUPPLEMENTARY INFORMATION: This is a summary of the Commission’s Order on Reconsideration (Order) in MB Docket No. 07–148; FCC 08–119, adopted April 23, 2008 and released April 23, 2008. The full text of this document is available for public inspection and copying during regular business hours in the FCC Reference Center, Federal Communications Commission, 445 12th Street, SW., CY–A257, Washington, DC 20554. These documents will also be available via ECFS [http://www.fcc.gov/cgb/ecfs/]. (Documents will be available electronically in ASCII, Word 97, and/or Adobe Acrobat.) The complete text may be purchased from the Commission’s copy contractor, 445 12th Street, SW., Room CY–B402, Washington, DC 20554. To request this document in accessible formats (computer diskettes, large print, audio recording, and Braille), send an e-mail to fcc504@fcc.gov or call the Commission’s Consumer and Governmental Affairs Bureau at (202) 418–0530 (voice), (202) 418–0432 (TTY).

Summary of the Order of Reconsideration

I. Introduction

1. In this Order on Reconsideration, we reconsider in part, sua sponte, our March 3, 2008, decision in this proceeding, in which we adopted digital television (DTV) transition consumer education and outreach requirements for a number of industry participants, and clarify some of those requirements. In the DTV Consumer Education Order we required, among other things, that consumer electronics manufacturers include information about the DTV transition with certain products and eligible telecommunications carriers (ETC) include information about the DTV transition in customer bills. 73 FR 15431 March 24, 2008. In this Order, we modify our requirements regarding the timing, scope, and content of manufacturer notices and the method of delivery of ETC notices, and clarify other manufacturer requirements.

II. Background

2. In the DTV Consumer Education Order the Commission sought to ensure widespread consumer understanding of the benefits and mechanics of the transition by promoting a coordinated, national DTV consumer education campaign. One facet of this campaign was the establishment of a requirement that manufacturers of television receivers and related devices include information with those devices explaining the DTV transition and what effect, if any, it would have on the use of the device, and providing contact information for consumers to find out more. In particular, we required that such information had to be included with receivers and “related devices” (a term defined only by a non-exclusive list) that were “shipped” between the effective date of the rules and March 31, 2009, by any party that manufactured, imported, or shipped the device. The rules as adopted also required ETCs that receive federal universal service funds to provide DTV transition information to low-income subscribers and potential subscribers. In particular, we required that ETCs provide notice to their Lifeline and Link-Up customers, by notices in their monthly bills or billing notices. The rules also required education by a number of industry groups not at issue in the instant Order.

For example, full-power broadcasters are required to engage in extensive on-air education via public service announcements and other efforts, and must file quarterly reports with the Commission on their voluntary and mandatory efforts and make those reports available to the public. Id. at Appendix A.

3. Following release of the DTV Consumer Education Order, we received a number of ex parte filings and pleadings raising concerns about the manufacturer requirements and the manner of notification required by ETCs. Specifically, the Consumer Electronics Retailers Coalition (CERC), along with the Consumer Electronics Association (CEA) and several individual retailers and manufacturers, ask the Commission to clarify the parties responsible for inclusion of the notices, and the point in the manufacturing process that is relevant for application of the rules. CEA and CERC also seek delayed implementation of the rules with respect to manufacturers, the removal of manufacturers from the list of contacts from which consumers can seek further information, and a narrowing of the list of devices covered. On the separate issue of ETC education, Rural Cellular Corporation (RCC), followed by a number of other ETCs, filed petitions for reconsideration, or in the alternative, limited waiver, seeking authorization for using alternative methods (i.e., not bill notices) to notify Lifeline and Link-Up customers of the transition.

III. Order on Reconsideration

4. In this Order on Reconsideration, we provide manufacturers and those acting on their behalf with greater certainty regarding the devices that are covered by these rules, additional time to prepare to include the required notices, and a modified list of contact points to list in those notices. We also clarify the parties responsible for inclusion of the notices, and the relevant point in the manufacturing process at which the requirement begins, and take this opportunity to revise the rules to better capture the devices and parties to which they apply. Finally, we revise our rules to permit ETCs to educate their low-income customers via targeted monthly mailings, as an alternative to inclusion of notices in or on billing statements.

A. Manufacturer Notice Requirements

1. Devices Covered

5. Every consumer electronics commenter supported changes to the “related devices” standard in § 15.124