# Puerto Rico Tax Tables for RIT Allowance (Formerly Appendix D to FTR Part 302-17)

# Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2017

Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in §302-17.8(e)(4)(i), (FTR prior to January 1, 2015 – www.gsa.gov/federaltravelregulation - FTR and Related Files), on taxable reimbursements received during calendar year 2017.

|  |  |
| --- | --- |
| 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 |
| 0% | -- | $ 9,000 |
| 7% | $ 9,000 | $25,000 |
| 14% + $1,120 | $25,000 | $41,500 |
| 25% + $3,430 | $41,500 | $61,500 |
| 33% + $8,430 | $61,500 | ---- |

*Source: Individual Income Tax Return 2017; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501;* <http://www.hacienda.pr.gov/sites/default/files/inst_individuos_2017.pdf>

http://www.hacienda.gobierno.pr/sites/default/files/inst\_individuals\_2017.pdf