

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 2012

(Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in 302-17.8(e)(4)(i), on taxable reimbursements received during calendar year 2012.)

Marginal Tax Rate	For married person living with spouse and filing jointly, married person not living with spouse, single person, or head of household	
	Over	But Not Over
7%	\$5,000	\$22,000
14% + \$1,190	\$22,000	\$40,000
25% + \$3,710	\$40,000	\$60,000
33% + \$8,710	\$60,000	----

*Source: Individual Income Tax Return 2012 – Long Form; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501;
http://www.hacienda.gobierno.pr/planillas_y_formularios/individuos.html*