

May 24, 2018

FEDERAL TRAVEL REGULATION  
GSA FTR Bulletin 18-06

TO: Heads of Federal agencies

SUBJECT: Relocation Allowances—Relocation Income Tax (RIT) Allowance Tables

1. What is the purpose of this bulletin? The U.S. General Services Administration (GSA) published Federal Travel Regulation (FTR) Amendment 2014-01 in the *Federal Register* on August 21, 2014, (79 FR 49640), which eliminated the need for the Government-unique tax tables for relocations that began on January 1, 2015 and later. However, for relocations that began earlier than January 1, 2015, this bulletin is required to compute the employee's reimbursement for additional income taxes associated with the relocation. This bulletin informs agencies of the annual changes to the RIT allowance tables necessary for calculating the amount of a transferee's increased tax burden due to an employee's official permanent change of station. For relocations that began on or after January 1, 2015, transferees and agencies must use the tables published by the U.S. Internal Revenue Service (IRS), state, and local tax authorities, and follow the procedures in FTR Part 302-17. The RIT allowance tables are attached to this bulletin and are also available on the GSA website at [www.gsa.gov/relocationpolicy](http://www.gsa.gov/relocationpolicy).

2. What is the background of this bulletin? GSA published FTR Amendment 2008-04, in the *Federal Register* on June 25, 2008 (73 FR 35952), specifying that GSA would no longer publish the RIT allowance tables in Title 41 of the Code of Federal Regulations (CFR), Part 302-17, Appendices A through D; instead, the tables would be available on a GSA website. The amendment specified that GSA would publish a bulletin announcing when the annual changes are available for agency use.

3. Who should I call for further information? For further information, contact Mr. Rick Miller, Office of Asset and Transportation Management (MA), Office of Government-wide Policy (M), GSA, at (202) 501-3822 or via e-mail at [rodney.miller@gsa.gov](mailto:rodney.miller@gsa.gov).

By delegation of the Administrator of General Services,



Jessica Salmoiraghi  
Associate Administrator,  
Office of Government-wide Policy

Attachments

**Federal Tax Tables for RIT Allowance  
(Formerly Appendix A to FTR Part 302-17)**

**Federal Marginal Tax Rates by Earned Income  
Level and Filing Status—Tax Year 2017**

Use the following table to compute the RIT allowance for Federal taxes, as prescribed in §302-17.8(e)(1) (FTR prior to January 1, 2015 – [www.gsa.gov/federaltravelregulation](http://www.gsa.gov/federaltravelregulation) - FTR and Related Files), on Year 1 taxable reimbursements received during calendar year 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
10	\$ 10,725	\$ 20,397	\$ 20,934	\$ 34,192	\$ 29,374	\$ 47,224	\$ 15,033	\$ 23,532
15	\$ 20,397	\$ 50,429	\$ 34,192	\$ 73,057	\$ 47,224	\$105,345	\$ 23,532	\$ 52,402
25	\$ 50,429	\$107,954	\$ 73,057	\$160,126	\$105,345	\$188,264	\$ 52,402	\$ 93,675
28	\$107,954	\$213,117	\$160,126	\$249,671	\$188,264	\$271,306	\$ 93,675	\$138,415
33	\$213,117	\$440,466	\$249,671	\$456,306	\$271,306	\$453,149	\$138,415	\$232,979
35	\$440,466	\$502,705	\$456,306	\$541,401	\$453,149	\$514,886	\$232,979	\$291,837
39.6	\$502,705	...	\$541,401	...	\$514,886	...	\$291,837	...

**State Tax Tables for RIT Allowance  
(Formerly Appendix B to FTR Part 302-17)**

**State Marginal Tax Rates by Earned Income Level—Tax Year 2017**

Use the following table to compute the RIT allowance for state taxes, as prescribed in §302-17.8(e)(2), (FTR prior to January 1, 2015 – [www.gsa.gov/federaltravelregulation](http://www.gsa.gov/federaltravelregulation) - FTR and Related Files) on taxable reimbursements received during calendar year 2017. The rates on the first line for each state are for employees who are married and file jointly; if there is a second line for a state, it displays the rates for employees who file as single. For additional information, such as state rates for other filing statuses, please see 2018 State Tax Handbook, pp. 261-277, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2018-prod-10034384-0009/book-softcover-item-1-10034384-0009>.

Marginal tax rates (stated in percentages) for the earned income amounts specified in each column. <sup>1,2,3</sup>				
State (or District)	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & Over <sup>4</sup>
Alabama	5.00	5.00	5.00	5.00
Arizona	2.88	2.88	3.36	3.36
If single status, married filing separately <sup>5</sup>	2.88	3.36	4.24	4.24
Arkansas	6.00	6.90	6.90	6.90
California	2.00	4.00	6.00	8.00
If single status, married filing separately <sup>5</sup>	4.00	8.00	9.30	9.30
Colorado	4.63	4.63	4.63	4.63
Connecticut	5.00	5.00	5.00	5.00
If single status, married filing separately <sup>5</sup>	5.00	5.00	5.50	5.50
Delaware	5.20	5.55	6.60	6.60
District of Columbia	6.00	6.50	8.50	8.50
Georgia	6.00	6.00	6.00	6.00
Hawaii	6.40	7.20	7.60	8.25
If single status, married filing separately <sup>5</sup>	7.60	7.90	8.25	8.25
Idaho	7.40	7.40	7.40	7.40
Illinois	4.95	4.95	4.95	4.95
Indiana	3.23	3.23	3.23	3.23
Iowa	6.48	6.80	7.92	8.98
Kansas	2.90	4.90	5.20	5.20
If single status, married filing	4.90	5.20	5.20	5.20

separately <sup>5</sup>				
Kentucky	5.80	5.80	5.80	6.00
Louisiana	2.00	4.00	4.00	4.00
If single status, married filing separately <sup>5</sup>	4.00	4.00	6.00	6.00
Maine	5.80	6.75	6.75	6.75
If single status, married filing separately <sup>5</sup>	6.75	6.75	7.15	7.15
Maryland	4.75	4.75	4.75	4.75
Massachusetts	5.10	5.10	5.10	5.10
Michigan	4.25	4.25	4.25	4.25
Minnesota	5.35	7.05	7.05	7.05
If single status, married filing separately <sup>5</sup>	5.35	7.05	7.05	7.85
Mississippi	5.00	5.00	5.00	5.00
Missouri	6.00	6.00	6.00	6.00
Montana	6.90	6.90	6.90	6.90
Nebraska	3.51	5.01	6.84	6.84
If single status, married filing separately <sup>5</sup>	5.01	6.84	6.84	6.84
New Jersey	1.75	1.75	2.45	5.525
If single status, married filing separately <sup>5</sup>	1.75	5.525	5.525	6.37
New Mexico	4.90	4.90	4.90	4.90
New York	5.25	6.45	6.45	6.45
If single status, married filing separately <sup>5</sup>	6.45	6.45	6.45	6.65
North Carolina	5.499	5.499	5.499	5.499
North Dakota	1.10	1.10	2.04	2.04
If single status, married filing separately <sup>5</sup>	1.10	2.04	2.04	2.27
Ohio	2.969	3.465	3.465	3.96
Oklahoma	5.00	5.00	5.00	5.00
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island	3.75	3.75	4.75	4.75
South Carolina	7.00	7.00	7.00	7.00
Utah	5.00	5.00	5.00	5.00
Vermont	3.55	3.55	6.80	6.80
If single status, married filing separately <sup>5</sup>	3.55	6.80	6.80	7.80
Virginia	5.75	5.75	5.75	5.75

West Virginia	4.00	6.00	6.50	6.50
If married filing separately <sup>6</sup>	6.00	6.50	6.50	6.50
Wisconsin	6.27	6.27	6.27	6.27

[The above table/column headings established by IRS.]

**Note:** The following states do not have a state income tax: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming.

<sup>1</sup> Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

<sup>2</sup> If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-17.8(e)(2)(ii) (FTR prior to January 1, 2015 – [www.gsa.gov/federaltravelregulation](http://www.gsa.gov/federaltravelregulation) - FTR and Related Files).

<sup>3</sup> If two or more marginal tax rates of a state overlap an income bracket shown in this table, then the highest of the two or more state marginal tax rates is shown for that entire income bracket. For more specific information, see 2018 State Tax Handbook, pp.261-277, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2018-prod-10034384-0009/book-softcover-item-1-10034384-0009>.

<sup>4</sup> This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2018 State Tax Handbook, pp. 261-277, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2018-prod-10034384-0009/book-softcover-item-1-10034384-0009>.

<sup>5</sup> This rate applies only to those individuals certifying that they will file under a single or married filing separately status within the states where they will pay income taxes.

<sup>6</sup> This rate applies only to those individuals certifying that they will file married filing separately status within the states where they will pay income taxes.

**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 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), (FTR prior to January 1, 2015 – [www.gsa.gov/federaltravelregulation](http://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
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	...

**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](http://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	
	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.pr.gov/sites/default/files/inst_individuos_2017.pdf)  
[http://www.hacienda.gobierno.pr/sites/default/files/inst\\_individuals\\_2017.pdf](http://www.hacienda.gobierno.pr/sites/default/files/inst_individuals_2017.pdf)