

Model year of engine	Year for which TLF is being calculated	Particulate emission level (see § 85.1403(c)(1)(iii))
1987	1999–thereafter	Post-Rebuild Level. ³
	1996–1998	Post-Rebuild Level. ²
1986	1999–thereafter	Post-Rebuild Level. ³
	1996–1997	Pre-Rebuild Level. ¹
1985	1998–thereafter	Post-Rebuild Level. ³
	1996	Pre-Rebuild Level. ¹
1984	1997–thereafter	Post-Rebuild Level. ²
	1996–thereafter	Post-Rebuild Level. ²
Pre-1984	1996–thereafter	Pre-Rebuild Level. ¹

¹ The pre-rebuild PM level established in paragraph (c)(1)(iii)(A) of this section.
² The post-rebuild PM level established pursuant to paragraph (c)(1)(iii)(B) of this section.
³ The post-rebuild PM level established pursuant to paragraph (c)(1)(iii)(C) of this section.
⁴ The post-rebuild PM level established pursuant to paragraph (c)(1)(iii)(D) of this section.

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[FR Doc. 98–7767 Filed 3–25–98; 8:45 am]
 BILLING CODE 6560–50–P

GENERAL SERVICES ADMINISTRATION

41 CFR Part 302–11

[FTR Amendment 71]

RIN 3090–AG48

Federal Travel Regulation; Relocation Income Tax (RIT) Allowance Tax Tables

AGENCY: Office of Governmentwide Policy, GSA.

ACTION: Final rule.

SUMMARY: The Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance must be updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates. The Federal, State, and Puerto Rico tax

tables contained in this rule are for calculating the 1998 RIT allowance to be paid to relocating Federal employees.

DATES: This final rule is effective January 1, 1998, and applies for RIT allowance payments made on or after January 1, 1998.

FOR FURTHER INFORMATION CONTACT: Calvin L. Pittman, Office of Governmentwide Policy (MTT), Washington, DC 20405, telephone 202–501–1538.

SUPPLEMENTARY INFORMATION: This amendment provides the tax tables necessary to compute the relocation income tax (RIT) allowance for employees who are taxed in 1998 on moving expense reimbursements.

The General Services Administration has determined that this rule is not a significant regulatory action for the purposes of Executive Order 12866 of September 30, 1993. This final rule is not required to be published in the **Federal Register** for notice and comment. Therefore, the Regulatory

Flexibility Act does not apply. This rule also is exempt from Congressional review prescribed under 5 U.S.C. 801 since it relates solely to agency management and personnel.

List of Subjects in 41 CFR Part 302–11

Government employees, Income taxes, Relocation allowances and entitlements, Transfers.

For the reasons set out in the preamble, 41 CFR part 302–11 is amended to read as follows:

PART 302–11—RELOCATION INCOME TAX (RIT) ALLOWANCE

1. The authority citation for part 302–11 is revised to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586.

2. Appendixes A, B, C, and D to part 302–11 are amended by adding the following tables at the end of each appendix, respectively:

Appendix A to Part 302–11—Federal Tax Tables For RIT Allowance

* * * * *

Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 1997

The following table is to be used to determine the Federal marginal tax rate for Year 1 for computation of the RIT allowance as prescribed in § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar year 1997.

Marginal tax rate	Single taxpayer		Heads 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
15	\$7,067	\$32,674	\$12,963	\$46,966	\$16,798	\$59,856	\$8,702	\$29,669
28	32,674	71,647	46,966	104,632	59,856	123,931	29,669	62,023
31	71,647	141,006	104,632	161,381	123,931	180,221	62,023	92,072
36	141,006	288,900	161,381	293,567	180,221	299,695	92,072	152,835
39.6	288,900	293,567	299,695	– 152,835

Appendix—B to Part 302–11—State Tax Tables for RIT Allowance

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State Marginal Tax Rates by Earned Income Level—Tax Year 1997

The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in §302-11.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 1997.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column.^{1 2}

State (or district)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over
Alabama	5	5	5	5
Alaska	0	0	0	0
Arizona	2.9	3.3	3.9	5.17
Arkansas	4.5	7	7	7
If single status ³	6	7	7	7
California	2	4	8	9.3
If single status ³	4	9.3	9.3	9.3
Colorado	5	5	5	5
Connecticut	3	4.5	4.5	4.5
If single status ³	4.5	4.5	4.5	4.5
Delaware	5.8	6.9	6.9	6.9
District of Columbia	8	9.5	9.5	9.5
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	8	9.5	10	10
If single status ³	9.5	10	10	10
Idaho	7.8	8.2	8.2	8.2
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.8	7.55	9.98	9.98
If single status ³	7.2	8.8	9.98	9.98
Kansas	3.5	6.25	6.25	6.45
If single status ³	4.4	7.75	7.75	7.75
Kentucky	6	6	6	6
Louisiana	2	4	4	6
If single status ³	4	4	6	6
Maine	4.5	7	8.5	8.5
If single status ³	8.5	8.5	8.5	8.5
Maryland	5	5	5	5
Massachusetts	5.95	5.95	5.95	5.95
Michigan	4.4	4.4	4.4	4.4
Minnesota	6	8	8	8.5
If single status ³	8	8	8.5	8.5
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	6	9	10	11
Nebraska	3.65	5.24	6.99	6.99
If single status ³	5.24	6.99	6.99	6.99
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	1.4	1.75	2.45	6.37
If single status ³	1.4	3.50	5.525	6.37
New Mexico	3.2	6	7.1	8.5
If single status ³	6	7.1	7.9	8.5
New York	4	5.9	6.85	6.85
If single status ³	5.9	6.85	6.85	6.85
North Carolina	6	7	7	7.75
North Dakota	6.67	9.33	12	12
If single status ³	8	10.67	12	12
Ohio	2.853	4.279	4.993	7.201
Oklahoma	4	7	7	7
If single status ³	7	7	7	7
Oregon	9	9	9	9
Pennsylvania	2.8	2.8	2.8	2.8
Rhode Island	27.5	27.5	27.5	27.5
(Rhode Island—See Footnote 4)				
South Carolina	7	7	7	7
South Dakota	0	0	0	0
Tennessee	0	0	0	0
Texas	0	0	0	0
Utah	7	7	7	7
Vermont	25	25	25	25

Marginal tax rates (stated in percents) for the earned income amounts specified in each column.^{1 2}

State (or district)	\$20,000– \$24,999	\$25,000– \$49,999	\$50,000– \$74,999	\$75,000 & over
(Vermont—See Footnote 5)				
Virginia	5	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.55	6.93	6.93	6.93
Wyoming	0	0	0	0

¹ 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.

² 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 § 302–11.8(e)(2)(ii).

³ This rate applies only to those individuals certifying that they will file under a single status within the States where they will pay income taxes. All other taxpayers, regardless of filing status, will use the other rate shown.

⁴ The income tax rate for Rhode Island is 27.5 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

⁵ The income tax rate for Vermont is 25 percent of Federal income tax liability for all employees. Rates shown as a percent of Federal income tax liability must be converted to a percent of income as provided in § 302–11.8(e)(2)(iii).

Appendix C to Part 302–11—Federal Tax Tables for RIT Allowance—Year 2

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Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 1998

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 § 302–11.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, or 1997.

Marginal tax rate Percent	Single taxpayer		Heads of household		Married filing jointly/qualify- ing widows & widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
15	\$7,229	\$33,530	\$12,964	\$48,232	\$16,858	\$61,069	\$8,685	\$30,351
28	33,530	73,135	48,232	109,311	61,069	126,880	30,351	63,863
31	73,135	145,648	109,311	177,378	126,880	184,945	63,863	92,550
36	145,648	299,410	177,378	321,683	184,945	308,061	92,550	152,715
39.6	299,410	321,683	308,061	152,715

Appendix D to Part 302–11—Puerto Rico Tax Tables for RIT Allowance

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Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 1997

The following table is to be used to determine the Puerto Rico marginal tax rate for computation of the RIT allowance as prescribed in § 302–11.8(e)(4)(i).

Marginal tax rate Percent	Single filing status		Any other filing status	
	Over	But not over	Over	But not over
12 .....	.....	.....	.....	\$25,000
18 .....	.....	\$25,000	.....	.....
31	\$25,000	50,000	\$25,000	50,000
33	50,000	.....	50,000	.....

Dated: March 10, 1998.

Thurman M. Davis, Sr.,

Acting Administrator of General Services.

[FR Doc. 98–7830 Filed 3–25–98; 8:45 am]

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