

June 14, 2019

FEDERAL TRAVEL REGULATION  
GSA FTR Bulletin 19-05

TO: Heads of Federal agencies

SUBJECT: Relocation Allowances—Relocation Income Tax Allowance (RITA) Tables for employees who relocated prior to 2015 with reimbursements received in 2018, and new procedures for employees who relocated prior to 2015 with reimbursements received in 2019 or later

1. What is the purpose of this bulletin? This bulletin informs agencies that for those employees who relocated before January 1, 2015, and receive(d) reimbursements in calendar year 2019 or later, the U.S. General Services Administration (GSA) has determined that agencies will follow the same procedures currently in place for those that relocated after January 1, 2015. Transferring employees and agencies must therefore use the tables published by the U.S. Internal Revenue Service (IRS), state/district, Puerto Rico, and local tax authorities, and follow the procedures in the current issuance of FTR Part 302-17. Accordingly, GSA will no longer issue annual FTR bulletins for RITA tax tables.

However, for relocations that began prior to January 1, 2015 and received taxable relocation reimbursements during calendar year 2018, this bulletin provides the RITA tables necessary to calculate the amount of a transferring employee's increased tax burden for taxable relocation reimbursements received during calendar year 2018. This payment is due to an employee's transfer in the interest of the government from one official station or agency to another. The RITA tables are attached to this bulletin and are also available on the GSA website at [www.gsa.gov/relocationpolicy](http://www.gsa.gov/relocationpolicy).

As a reminder, employees have one year to complete all aspects of the relocation, or two years if the employee was granted an extension for one additional year in accordance with FTR § 302-11.22. Agencies are required to contact employees to ensure timely submission of reimbursement claims.

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 RITA 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.

GSA published FTR Amendment 2014-01, in the *Federal Register* on August 21, 2014 (79 FR 49640), specifying the new RITA procedures for those who relocate after

January 1, 2015. The new changes to the FTR replaced the pre-2015 RITA process under which the gross-up formula used to calculate an employee's RITA required the use of two combined marginal tax rates (CMTR)—one for Year 1 in which reimbursements were received, and the other for Year 2 in which the RITA is reimbursed. In contrast, the current issuance of FTR requires the use of only one CMTR in which the current year's IRS Form 1040-ES is used as the Federal marginal tax rate and agencies are directed to find an employee's state and local marginal tax rate using the IRS, state and local tax tables. See FTR §302-17.40.

As such, the move from the pre-2015 to the current RITA process for all transferees no longer requires GSA to issue a bulletin for RITA tax tables because agencies are able to establish the marginal tax rate using the IRS, state, and local tax tables. Therefore, GSA is making a policy decision to (1) discontinue the publication of RITA bulletins due to the small number of remaining employees that rely on the RITA bulletins to compute their RITA under the pre-2015 process and (2) direct all agencies of employees who relocated before January 1, 2015, and receive(d) reimbursements in calendar year 2019 or later to follow the procedures in the current issuance of FTR Part 302-17. GSA anticipates this policy change will result in greater administrative efficiency due to a reduction in administrative burden on both GSA and IRS—the agency responsible for producing the annual RITA tables for GSA under the pre-2015 RITA process.

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 RITA  
(Formerly Appendix A to FTR Part 302-17)**

**Federal Marginal Tax Rates by Earned Income  
Level and Filing Status—Tax Year 2018**

Use the following table to compute the RITA 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 2018.

Marginal Tax Rate	Single Taxpayer		Head 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
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	...

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

**State Marginal Tax Rates by Earned Income Level—Tax Year 2018**

Use the following table to compute the RITA 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 2018. 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 ( <i>stated in percentages</i> ) 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 separately <sup>5</sup>	4.90	5.20	5.20	5.20
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 the 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 RITA—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 2019**

Use the following table to determine the Federal marginal tax rate for Year 2 for computation of the RITA 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 2014, 2015, 2016, 2017, or 2018.

Marginal Tax Rate	Single Taxpayer		Head 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
10	\$ 0	\$ 9,700	\$ 0	\$ 13,850	\$ 0	\$ 19,400	\$ 0	\$ 9,700
12	\$ 9,700	\$ 39,475	\$ 13,850	\$ 52,850	\$ 19,400	\$ 78,950	\$ 9,700	\$ 39,475
22	\$ 39,475	\$ 84,200	\$ 52,850	\$ 84,200	\$ 78,950	\$168,400	\$ 39,475	\$ 84,200
24	\$ 84,200	\$160,725	\$ 84,200	\$160,700	\$168,400	\$321,450	\$ 84,200	\$160,725
32	\$160,725	\$204,100	\$160,700	\$204,100	\$321,450	\$408,200	\$160,725	\$204,100
35	\$204,100	\$510,300	\$204,100	\$510,300	\$408,200	\$612,350	\$204,100	\$306,175
37	\$510,300	...	\$510,300	...	\$612,350	...	\$306,175	...

**Puerto Rico Tax Tables for RITA  
(Formerly Appendix D to FTR Part 302-17)**

**Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2018**

Use the following table to compute the RITA 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 2018.

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 2018; 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\\_2018.pdf](http://www.hacienda.pr.gov/sites/default/files/inst_individuos_2018.pdf)

[http://www.hacienda.gobierno.pr/sites/default/files/inst\\_individuals\\_2018\\_2.pdf](http://www.hacienda.gobierno.pr/sites/default/files/inst_individuals_2018_2.pdf)