

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column ^{1,2}			
	\$20,000–\$24,999	\$25,000–\$49,999	\$50,000–\$74,999	\$75,000 and over
If single status ³	7	7	7	7
38. Oregon	9	9	9	9
39. Pennsylvania	2.8	2.8	2.8	2.8
40. Rhode Island		(See footnote 4)		
If single status ³		(See footnote 5)		
41. South Carolina	7	7	7	7
42. South Dakota	0	0	0	0
43. Tennessee	0	0	0	0
44. Texas	0	0	0	0
45. Utah	7.2	7.2	7.2	7.2
46. Vermont		(See footnote 6)		
47. Virginia	5	5.75	5.75	5.75
48. Washington	0	0	0	0
49. West Virginia	4	4.5	6	6.5
50. Wisconsin	6.55	6.93	6.93	6.93
51. 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 (for other than single status) is 27.5 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000–\$24,999; 32 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000–\$49,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$50,000–\$74,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. 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 Rhode Island (for single status) is 32 percent of Federal income tax liability for employees whose earned income amounts are between \$20,000–\$24,999; 27.55 percent of Federal income tax liability for employees whose earned income amounts are between \$25,000–\$49,999; and 25.05 percent of Federal income tax liability for employees whose earned income amounts are \$75,000 and over. 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).

⁶ 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 1995

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 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, or 1994.

Marginal tax rate (percent)	Single taxpayer		Heads of household		Married filing jointly/ qualifying widows and widowers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Over	But not over		
15	\$6,643	\$30,783	\$11,937	\$44,304	\$16,387	\$57,249	\$8,171	\$28,637
28	30,783	68,684	44,304	102,201	57,249	119,362	28,637	59,017
31	68,684	139,546	102,201	163,966	119,362	173,514	59,017	88,341
36	139,546	283,746	163,966	294,200	173,514	286,217	88,341	147,650
39.6	283,746	294,200	286,217	147,650

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 1994

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
15 .....	.....	.....	.....	\$25,000
25 .....	.....	\$25,000	.....	.....
36	\$25,000	.....	\$25,000	.....