

**MARGINAL TAX RATES (STATED IN PERCENTS) FOR THE EARNED INCOME AMOUNTS SPECIFIED IN EACH COLUMN <sup>1, 2</sup>—**  
**Continued**

| State (or district)                 | \$20,000–\$24,999 | \$25,000–\$49,999 | \$50,000–\$74,999 | \$75,000 & over |
|-------------------------------------|-------------------|-------------------|-------------------|-----------------|
| Louisiana .....                     | 2                 | 4                 | 4                 | 6               |
| If single status <sup>3</sup> ..... | 4                 | 4                 | 6                 | 6               |
| Maine .....                         | 4.5               | 7                 | 8.5               | 8.5             |
| If single status <sup>3</sup> ..... | 7                 | 8.5               | 8.5               | 8.5             |
| Maryland .....                      | 4.75              | 4.75              | 4.75              | 4.75            |
| Massachusetts .....                 | 5.3               | 5.3               | 5.3               | 5.3             |
| Michigan .....                      | 4.1               | 4.1               | 4.1               | 4.1             |
| Minnesota .....                     | 5.35              | 7.05              | 7.05              | 7.85            |
| If single status <sup>3</sup> ..... | 7.05              | 7.05              | 7.85              | 7.85            |
| Mississippi .....                   | 5                 | 5                 | 5                 | 5               |
| Missouri .....                      | 6                 | 6                 | 6                 | 6               |
| Montana .....                       | 8                 | 9                 | 10                | 11              |
| Nebraska .....                      | 3.49              | 5.01              | 6.68              | 6.68            |
| If single status <sup>3</sup> ..... | 5.01              | 6.68              | 6.68              | 6.68            |
| Nevada .....                        | 0                 | 0                 | 0                 | 0               |
| New Hampshire .....                 | 0                 | 0                 | 0                 | 0               |
| New Jersey .....                    | 1.4               | 1.75              | 2.45              | 6.37            |
| If single status <sup>3</sup> ..... | 1.4               | 3.5               | 5.525             | 6.37            |
| New Mexico .....                    | 3.2               | 6                 | 7.1               | 8.2             |
| If single status <sup>3</sup> ..... | 6                 | 7.1               | 7.9               | 8.2             |
| New York .....                      | 4.5               | 5.9               | 6.85              | 6.85            |
| If single status <sup>3</sup> ..... | 5.25              | 6.85              | 6.85              | 6.85            |
| North Carolina .....                | 6                 | 7                 | 7                 | 7.75            |
| North Dakota .....                  | 2.1               | 3.92              | 4.34              | 5.04            |
| If single status <sup>3</sup> ..... | 2.1               | 3.92              | 5.04              | 5.04            |
| Ohio .....                          | 3.715             | 4.457             | 5.201             | 6.9             |
| Oklahoma .....                      | 9                 | 10                | 10                | 10              |
| If single status <sup>3</sup> ..... | 10                | 10                | 10                | 10              |
| Oregon .....                        | 9                 | 9                 | 9                 | 9               |
| Pennsylvania .....                  | 2.8               | 2.8               | 2.8               | 2.8             |
| Rhode Island <sup>4</sup> .....     | 25                | 25                | 25                | 25              |
| 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 <sup>5</sup> .....          | 24                | 24                | 24                | 24              |
| Virginia .....                      | 5.75              | 5.75              | 5.75              | 5.75            |
| Washington .....                    | 0                 | 0                 | 0                 | 0               |
| West Virginia .....                 | 4                 | 4.5               | 6                 | 6.5             |
| Wisconsin .....                     | 6.15              | 6.5               | 6.5               | 6.75            |
| Wyoming .....                       | 0                 | 0                 | 0                 | 0               |

<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).

<sup>3</sup> 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.

<sup>4</sup> The income tax rate for Rhode Island 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 § 302–17.8(e)(2)(iii).

<sup>5</sup> The income tax rate for Vermont is 24 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 § 302–17.8(e)(2)(iii).

### Appendix C to Part 302–17—Federal Tax Tables for RIT Allowance—Year 2

#### Federal Marginal Tax Rates by Earned Income Level and Filing Status—Tax Year 2003

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). This table is to be used for employees whose Year 1 occurred during calendar years 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2001, or 2002.

| 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 |
| 10 .....          | \$8,274         | \$14,314     | \$15,005           | \$25,136     | \$20,977  | \$32,559     | \$10,958                  | \$16,536     |
| 15 .....          | 14,314          | 37,771       | 25,136             | 54,712       | 32,559  | 69,722       | 16,536                    | 34,507       |
| 27 .....          | 37,771          | 81,890       | 54,712             | 122,788      | 69,722  | 142,842      | 34,507                    | 70,442       |
| 30 .....          | 81,890          | 162,802      | 122,788            | 193,703      | 142,842   | 206,675      | 70,442                    | 107,631      |
| 35 .....          | 162,802         | 334,763      | 193,703            | 350,138      | 206,675   | 343,919      | 107,631                   | 181,753      |
| 38.6 .....        | 334,763         | .....        | 350,138            | .....        | 343,919   | .....        | 181,753                   | .....        |