

violation of the requirements of this part occurred, or

\* \* \* \* \*

(e)(1) In any case in which a retailer or his employee or agent or a wholesale purchase-consumer or his employee or agent introduced gasoline other than unleaded gasoline into a motor vehicle which is equipped with a gasoline tank filler inlet designed for the introduction of unleaded gasoline, only the retailer or wholesale purchaser-consumer shall be deemed in violation.

(2) [Reserved].

7. Section 80.24 is amended by removing the introductory text and by removing and reserving paragraph (a), and removing paragraph (c), and by revising paragraph (b) to read as follows:

**§ 80.24 Controls applicable to motor vehicle manufacturers.**

(a) [Reserved].

(b) The manufacturer of any motor vehicle powered with gasoline shall equip such vehicle with a gasoline tank filler inlet having a restriction which allows the insertion of a nozzle with a spout meeting the specifications in § 80.22(f)(2) and which prevents the insertion of a nozzle of greater size than prescribed in § 80.22(f)(2).

**§ 80.25 [Removed and reserved]**

8. Section 80.25 is removed and reserved.

[FR Doc. 96-2231 Filed 2-1-96; 8:45 am]

BILLING CODE 6560-50-P

**GENERAL SERVICES  
ADMINISTRATION**

**41 CFR Part 302-11**

[FTR Amendment 46]

RIN 3090-AF78

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

**AGENCY:** Federal Supply Service, 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 1996 RIT allowance to be paid to relocating Federal employees.

**DATES:** *Effective date:* This final rule is effective January 1, 1996.

*Applicability date:* The new tables in this final rule apply for RIT allowance payments made on or after January 1, 1996.

**FOR FURTHER INFORMATION CONTACT:** Jane Groat, General Services Administration, Transportation Management Division (FBX), Washington, DC 20406, telephone 703-305-5745.

**SUPPLEMENTARY INFORMATION:** This amendment provides the tax tables

necessary to compute the relocation income tax (RIT) allowance for employees who are taxed in 1996 on moving expense reimbursements.

GSA 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.

**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 continues to read as follows:

Authority: 5 U.S.C. 5721-5734; 20 U.S.C. 905(a); E.O. 11609, 36 FR 13747, 3 CFR, 1971-1975 Comp., p. 586; E.O. 12466, 49 FR 7349, 3 CFR, 1984 Comp., p. 165.

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 1995**

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 1995.

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
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 B TO PART 302-11—STATE TAX TABLES FOR RIT ALLOWANCE**

\* \* \* \* \*

**STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 1995**

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 1995.

State (or district)	Marginal tax rates (stated in percents) for the earned income amounts specified in each column <sup>1 2</sup>			
	\$20,000–\$24,999	\$25,000–\$49,999	\$50,000–\$74,999	\$75,000 and over
1. Alabama .....	5	5	5	5
2. Alaska .....	0	0	0	0
3. Arizona .....	3.25	4	5.05	6.9
If single status <sup>3</sup> .....	4	5.05	6.4	6.9
4. Arkansas .....	4.5	7	7	7
If single status <sup>3</sup> .....	6	7	7	7
5. California .....	2	4	8	11
If single status <sup>3</sup> .....	4	9.3	9.3	11
6. Colorado .....	5	5	5	5
7. Connecticut .....	4.5	4.5	4.5	4.5
8. Delaware .....	6	7.6	7.7	7.7
9. District of Columbia .....	8	9.5	9.5	9.5
10. Florida .....	0	0	0	0
11. Georgia .....	6	6	6	6
12. Hawaii .....	8	9.5	10	10
If single status <sup>3</sup> .....	9.5	10	10	10
13. Idaho .....	7.5	7.8	8.2	8.2
14. Illinois .....	3	3	3	3
15. Indiana .....	3.4	3.4	3.4	3.4
16. Iowa .....	6.8	7.55	9.98	9.98
If single status <sup>3</sup> .....	7.2	8.8	9.98	9.98
17. Kansas .....	3.5	6.25	6.25	6.45
If single status <sup>3</sup> .....	4.4	7.75	7.75	7.75
18. Kentucky .....	6	6	6	6
19. Louisiana .....	2	4	4	6
If single status <sup>3</sup> .....	4	4	6	6
20. Maine .....	4.5	7	8.5	8.5
If single status <sup>3</sup> .....	8.5	8.5	8.5	8.5
21. Maryland .....	5	5	5	5
22. Massachusetts .....	5.95	5.95	5.95	5.95
23. Michigan .....	4.4	4.4	4.4	4.4
24. Minnesota .....	6	8	8	8.5
If single status <sup>3</sup> .....	8	8	8.5	8.5
25. Mississippi .....	5	5	5	5
26. Missouri .....	6	6	6	6
27. Montana .....	6	9	10	11
28. Nebraska .....	3.65	5.60	7.35	7.75
If single status <sup>3</sup> .....	5.60	7.35	7.60	7.75
29. Nevada .....	0	0	0	0
30. New Hampshire .....	0	0	0	0
31. New Jersey .....	1.7	2.125	2.975	6.58
If single status <sup>3</sup> .....	1.7	4.25	6.013	6.58
32. New Mexico .....	3.2	6	7.1	8.5
If single status <sup>3</sup> .....	6	7.1	7.9	8.5
33. New York .....	4.55	7.594	7.594	7.594
If single status <sup>3</sup> .....	7.594	7.594	7.594	7.594
34. North Carolina .....	6	7	7	7.75
35. North Dakota .....	14	14	14	14
36. Ohio .....	2.972	(See footnote 4)	5.201	7.5
37. Oklahoma .....	4	7	7	7
If single status <sup>3</sup> .....	7	7	7	7
38. Oregon .....	9	9	9	9
39. Pennsylvania .....	2.8	2.8	2.8	2.8
40. Rhode Island .....	27.5	27.5	27.5	27.5
41. South Carolina .....	7	(See footnote 5)	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

<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 § 302–11.8(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 North Dakota is 14 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).

<sup>5</sup>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).

<sup>6</sup>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 1996

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 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, or 1995.

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
15 .....	\$6,885	\$31,807	\$12,295	\$45,572	\$17,027	\$59,055	\$8,229	\$29,600
28 .....	31,807	70,867	45,572	105,805	59,055	123,190	29,600	61,245
31 .....	70,867	144,170	105,805	168,990	123,190	179,414	61,245	90,611
36 .....	144,170	292,883	168,990	301,968	179,414	295,681	90,611	150,779
39.6 .....	292,883	.....	301,968	.....	295,681	.....	150,779	.....

#### 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 1995

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
33 .....	\$25,000	.....	\$50,000	.....

Dated: January 5, 1996.

Roger W. Johnson,  
Administrator of General Services.

[FR Doc 96-2154 Filed 2-1-96;8:45am]

BILLING CODE 6820-24-F