

Register. This action is not a “major rule” as defined by 5 U.S.C. 804(2). This action will be effective May 16, 2005.

List of Subjects in 40 CFR Part 271

Environmental protection, Administrative practice and procedure, Confidential business information, Hazardous waste, Hazardous waste transportation, Indian lands, Intergovernmental relations, Penalties, Reporting and recordkeeping requirements.

Authority: This action is issued under the authority of sections 2002(a), 3006 and 7004(b) of the Solid Waste Disposal Act as amended 42 U.S.C. 6912(a), 6926, and 6974(b).

Dated: March 1, 2005.

A. Stanley Meiburg,

Acting Regional Administrator, Region 4.

[FR Doc. 05-5047 Filed 3-14-05; 8:45 am]

BILLING CODE 6560-50-P

GENERAL SERVICES ADMINISTRATION

41 CFR Part 302-17

[FTR Amendment 2005-02; FTR Case 2005-302]

RIN 3090-A105

Federal Travel Regulation; Relocation Income Tax (RIT) Allowance Tax Tables—2005 Update

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 2005 RIT allowance to be paid to relocating Federal employees.

DATES: *Effective Date:* January 1, 2005.

FOR FURTHER INFORMATION CONTACT: The Regulatory Secretariat (VIR), Room 4035, GS Building, Washington, DC 20405, (202) 208-7312, for information pertaining to status or publication schedules. For clarification of content, contact Ms. Sallie Sherertz, Office of Governmentwide Policy, Travel Management Policy Division, at (202) 219-3455. Please cite FTR Amendment 2005-02, FTR case 2005-302.

SUPPLEMENTARY INFORMATION:

A. Background

Section 5724b of title 5, United States Code, provides for reimbursement of substantially all Federal, State, and local income taxes incurred by a transferred Federal employee on taxable moving expense reimbursements. Policies and procedures for the calculation and payment of a RIT allowance are contained in FTR Part 302-17. The Federal, State, and Puerto Rico tax tables for calculating RIT allowance payments are updated yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates.

This amendment provides the tax tables necessary to compute the relocation income tax (RIT) allowance for employees who are taxed in 2004 on moving expense reimbursements.

B. Executive Order 12866

This is not a significant regulatory action and, therefore, was not subject to review under section 6(b) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993. This rule is not a major rule under 5 U.S.C. 804.

C. Regulatory Flexibility Act

This final rule is not required to be published in the **Federal Register** for

notice and comment; therefore, the Regulatory Flexibility Act, 5 U.S.C. 601, *et seq.*, does not apply.

D. Paperwork Reduction Act

The Paperwork Reduction Act does not apply because the changes to the FTR do not impose recordkeeping or information collection requirements, or the collection of information from offerors, contractors, or members of the public that require the approval of the Office of Management and Budget under 44 U.S.C. 3501, *et seq.*

E. Small Business Regulatory Enforcement Fairness Act

This final rule is also 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 Chapter 302, Part 302-17

Government employees, Income taxes, Relocation allowances and entitlements, Transfers, Travel and transportation expenses.

Dated: March 1, 2005.

Stephen A. Perry,

Administrator of General Services.

■ For the reasons set forth in the preamble, under 5 U.S.C. 5701-5709, GSA amends 41 CFR chapter 302, part 302-17 as set forth below:

PART 302-17 RELOCATION INCOME TAX (RIT) ALLOWANCE

■ 1. The authority citation for 41 CFR part 302-17 continues 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. Revise Appendixes A, B, and C to part 302-17 to read as follows:

APPENDIX A TO PART 302-17—FEDERAL TAX TABLES FOR RIT ALLOWANCE

FEDERAL MARGINAL TAX RATES BY EARNED INCOME LEVEL AND FILING STATUS—TAX YEAR 2004

[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 § 302-17.8(e)(1). This table is to be used for employees in which their Year 1 occurred during calendar year 2004.]

Marginal tax rate percent	Single taxpayer		Head of household		Married filing jointly		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
10	\$8,486	\$15,852	\$15,539	\$25,991	\$22,763	\$36,688	\$10,614	\$17,891
15	15,852	39,093	25,991	56,668	36,688	82,625	17,891	41,386
25	39,093	84,081	56,668	123,629	82,625	147,439	41,386	74,492
28	84,081	166,123	123,629	193,801	147,439	212,158	74,492	108,134
33	166,123	341,553	193,801	354,536	212,158	352,775	108,134	179,237
35	341,553		354,536		352,775		179,237	

APPENDIX B TO PART 302-17—STATE TAX TABLES FOR RIT ALLOWANCE
STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2004

[The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-17.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 2004. (The rates shown below are married filing jointly.) If the state has a specific single rate, it is shown. If an employee is in a different filing status, please see 2005 State Tax Handbook, CCH Inc.]

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 ³
Alabama	5	5	5	5
Alaska	0	0	0	0
Arizona	3.20	3.20	3.74	3.74
If single status ⁴	3.20	3.74	4.72	4.72
Arkansas	6	7	7	7
California	2	4	6	9.3
If single status ⁴	4	8	9.3	9.3
Colorado	4.63	4.63	4.63	4.63
Connecticut	5	5	5	5
Delaware	5.2	5.55	5.95	5.95
District of Columbia	7.5	9.3	9.3	9.3
Florida	0	0	0	0
Georgia	6	6	6	6
Hawaii	6.4	7.2	7.6	8.25
If single status ⁴	7.6	7.9	8.25	8.25
Idaho	7.4	7.4	7.8	7.8
If single status ⁴	7.4	7.8	7.8	7.8
Illinois	3	3	3	3
Indiana	3.4	3.4	3.4	3.4
Iowa	6.48	7.92	8.98	8.98
Kansas	3.5	6.25	6.45	6.45
If single status ⁴	6.25	6.45	6.45	6.45
Kentucky	6	6	6	6
Louisiana	4	4	6	6
If single status ⁴	4	6	6	6
Maine	7	8.5	8.5	8.5
If single status ⁴	8.5	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	3.9	3.9	3.9	3.9
Minnesota	5.35	7.05	7.05	7.05
If single status ⁴	7.05	7.05	7.85	7.85
Mississippi	5	5	5	5
Missouri	6	6	6	6
Montana	8	9	10	11
Nebraska	3.57	5.12	6.84	6.84
If single status ⁴	5.12	6.84	6.84	6.84
Nevada	0	0	0	0
New Hampshire	0	0	0	0
New Jersey	1.75	1.75	2.45	5.525
If single status ⁴	1.75	3.5	5.525	6.37
New Mexico	4.7	6	6.8	6.8
If single status ⁴	6	6.8	6.8	6.8
New York	5.25	5.9	6.85	6.85
If single status ⁴	6.85	6.85	6.85	6.85
North Carolina	7	7	7	7
If single status ⁴	7	7	7.75	7.75
North Dakota	2.1	2.1	3.92	3.92
If single status ⁴	2.1	3.92	3.92	4.34
Ohio	4.457	4.457	5.201	5.943
Oklahoma	6.65	6.65	6.65	6.65
Oregon	9	9	9	9
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island ⁵	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	3.6	3.6	7.2	7.20
If single status ⁴	3.6	7.2	8.5	8.5
Virginia	5.75	5.75	5.75	5.75
Washington	0	0	0	0
West Virginia	4	4.5	6	6.5
Wisconsin	6.5	6.5	6.5	6.5

APPENDIX B TO PART 302-17—STATE TAX TABLES FOR RIT ALLOWANCE—Continued
STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2004

[The following table is to be used to determine the State marginal tax rates for calculation of the RIT allowance as prescribed in § 302-17.8(e)(2). This table is to be used for employees who received covered taxable reimbursements during calendar year 2004. (The rates shown below are married filing jointly.) If the state has a specific single rate, it is shown. If an employee is in a different filing status, please see 2005 State Tax Handbook, CCH Inc.]

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 ³
Wyoming	0	0	0	0

(The above table headings established by IRS.)

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 § 302-17.8(e)(2)(ii).

³ This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. (See 2005 State Tax Handbook, CCH, Inc.)

⁴ 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.

⁵ 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).

APPENDIX C TO PART 302-17—FEDERAL TAX TABLES FOR RIT ALLOWANCE—YEAR 2
ESTIMATED RANGES OF WAGE AND SALARY INCOME CORRESPONDING TO FEDERAL STATUTORY MARGINAL INCOME TAX RATES BY FILING STATUS IN 2005

[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 1995, 1996, 1997, 1998, 1999, 2001, 2002, 2003, or 2004.]

Marginal tax rate percent	Single taxpayer		Head of household		Married filing jointly		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
10	\$8,712	\$16,201	\$15,989	\$26,630	\$23,519	\$37,568	\$10,897	\$18,242
15	16,201	39,898	26,630	58,079	37,568	84,110	18,242	42,410
25	39,898	85,748	58,079	125,252	84,110	150,301	42,410	76,165
28	85,748	169,230	125,252	195,589	150,301	216,710	76,165	109,970
33	169,230	348,318	195,589	360,009	216,710	360,571	109,970	182,419
35	348,318		360,009		360,571		182,419	

Appendix D to Part 302-17—
[Amended]

■ 3. Amend the heading of Appendix D to part 302-17 by removing “2003” and adding “2004” in its place.

[FR Doc. 05-5000 Filed 3-14-05; 8:45 am]

BILLING CODE 6820-14-P

DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 64

[Docket No. FEMA-7871]

Suspension of Community Eligibility

AGENCY: Federal Emergency Management Agency, Emergency Preparedness and Response Directorate, Department of Homeland Security.

ACTION: Final rule.

SUMMARY: This rule identifies communities, where the sale of flood insurance has been authorized under the National Flood Insurance Program (NFIP), that are scheduled for suspension on the effective dates listed within this rule because of noncompliance with the floodplain management requirements of the program. If the Federal Emergency Management Agency (FEMA) receives documentation that the community has adopted the required floodplain management measures prior to the effective suspension date given in this rule, the suspension will not occur and a notice of this will be provided by publication in the **Federal Register** on a subsequent date.

EFFECTIVE DATES: The effective date of each community's scheduled suspension is the third date (“Susp.”) listed in the third column of the following tables.

ADDRESSES: If you wish to determine whether a particular community was suspended on the suspension date,

contact the appropriate FEMA Regional Office or the NFIP servicing contractor.

FOR FURTHER INFORMATION CONTACT: Michael M. Grimm, Mitigation Division, 500 C Street, SW., Room 412, Washington, DC 20472, (202) 646-2878.

SUPPLEMENTARY INFORMATION: The NFIP enables property owners to purchase flood insurance which is generally not otherwise available. In return, communities agree to adopt and administer local floodplain management aimed at protecting lives and new construction from future flooding. Section 1315 of the National Flood Insurance Act of 1968, as amended, 42 U.S.C. 4022, prohibits flood insurance coverage as authorized under the National Flood Insurance Program, 42 U.S.C. 4001 *et seq.*; unless an appropriate public body adopts adequate floodplain management measures with effective enforcement measures. The communities listed in this document no longer meet that statutory requirement for compliance with program regulations, 44 CFR part