

power and responsibilities among the various levels of government or between the Federal Government and Indian tribes. Thus, the Agency has determined that Executive Order 13132, entitled *Federalism* (64 FR 43255, August 10, 1999) and Executive Order 13175, entitled *Consultation and Coordination with Indian Tribal Governments* (65 FR 67249, November 9, 2000) do not apply to this rule. In addition, This rule does not impose any enforceable duty or contain any unfunded mandate as described under Title II of the Unfunded Mandates Reform Act of 1995 (UMRA) (Public Law 104-4).

This action does not involve any technical standards that would require Agency consideration of voluntary consensus standards pursuant to section 12(d) of the National Technology Transfer and Advancement Act of 1995 (NTTAA), Public Law 104-113, section 12(d) (15 U.S.C. 272 note).

**VII. Congressional Review Act**

The Congressional Review Act, 5 U.S.C. 801 *et seq.*, generally provides that before a rule may take effect, the agency promulgating the rule must submit a rule report to each House of the Congress and to the Comptroller General of the United States. EPA will submit a report containing this rule and other required information to the U.S. Senate, the U.S. House of Representatives, and the Comptroller General of the United States prior to publication of this final rule in the **Federal Register**. This final rule is not a "major rule" as defined by 5 U.S.C. 804(2).

**List of Subjects in 40 CFR Part 180**

Environmental protection, Administrative practice and procedure, Agricultural commodities, Pesticides and pests, Reporting and recordkeeping requirements.

Dated: April 24, 2008.

**Donald R. Stubbs,**

*Acting Director, Registration Division, Office of Pesticide Programs.*

■ Therefore, 40 CFR chapter I is amended as follows:

**PART 180—[AMENDED]**

■ 1. The authority citation for part 180 continues to read as follows:

**Authority:** 21 U.S.C. 321(q), 346a and 371.

■ 2. Section 180.608 is amended by alphabetically adding the following commodity to the table in paragraph (a)(1) to read as follows:

**§ 180.608 Spirodiclofen; tolerances for residues.**

(a) \* \* \*

(1) \* \* \*

Commodity	Parts per million
* * * *	* * *
Hop, dried cones .....	30
* * * *	* * *

[FR Doc. E8-9826 Filed 5-6-08; 8:45 am]

**BILLING CODE 6560-50-S**

**GENERAL SERVICES ADMINISTRATION**

**41 CFR Part 302-17**

[FTR Amendment 2008-03; FTR Case 2008-302; Docket 2008-002, Sequence 1]

**RIN 3090-AI48**

**Federal Travel Regulation; Relocation Income Tax (RIT) Allowance Tax Tables—2008 Update**

**AGENCY:** Office of Governmentwide Policy, General Services Administration (GSA).

**ACTION:** Final rule.

**SUMMARY:** This rule updates the Federal, State, and Puerto Rico tax tables for calculating the relocation income tax (RIT) allowance, 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 use in calculating the 2008 RIT allowance for tax year 2007 to be paid to relocating Federal employees.

**DATES:** Effective Date: This final rule is effective on May 7, 2008.

Applicability date: January 1, 2008.

**FOR FURTHER INFORMATION CONTACT:** The Regulatory Secretariat (VIR), Room 4035, GSA Building, Washington, DC 20405, telephone (202)208-7312, for information pertaining to status or publication schedules. For clarification of content, contact Ed Davis, Office of Governmentwide Policy, Travel Management Policy (MTT), Washington, DC 20405, telephone (202) 501-4755. Please cite FTR Amendment 2008-03, FTR case 2008-302.

**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 the RIT allowance are contained in the Federal Travel

Regulation (41 CFR part 302-17). GSA updates Federal, State, and Puerto Rico tax tables for calculating RIT allowance payments yearly to reflect changes in Federal, State, and Puerto Rico income tax brackets and rates.

This amendment also provides a tax table necessary to compute the RIT allowance for employees who received reimbursement for relocation expenses in previous years.

**B. Executive Order 12866**

This regulation is excepted from the definition of "regulation" or "rule" under Section 3(d)(3) of Executive Order 12866, Regulatory Planning and Review, dated September 30, 1993 and, therefore, was not subject to review under Section 6(b) of that Executive Order.

**C. Regulatory Flexibility Act**

This final rule is not required to be published in the **Federal Register** for notice and comment as per the exemption specified in 5 U.S.C. 553(a)(2); 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 this final rule does 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 Part 302-17**

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

Dated: May 1, 2008.

**David L. Bibb,**

*Acting Administrator of General Services.*

■ For the reasons set forth in the preamble, under 5 U.S.C. 5738, GSA amends 41 CFR 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 is revised to read as follows:

Authority: 5 U.S.C. 5738; 20 U.S.C. 905(a); E.O. 11609, as amended, 36 FR 13747, 3 CFR, 1971–1975 Comp., p. 586. ■ 2. Revise Appendixes A, B, C, and D 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 2007**

[Use the following table to compute the RIT allowance for Federal taxes, as prescribed in 302–17.8(e)(1), on Year 1 taxable reimbursements received during calendar year 2007.]

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 .....	\$ 9,597	\$18,107	\$18,364	\$30,153	\$27,463	\$42,942	\$14,203	\$21,913
15 .....	18,107	44,461	30,153	64,200	42,942	94,016	21,913	46,764
25 .....	44,461	95,997	64,200	142,780	94,016	167,442	46,764	84,076
28 .....	95,997	191,453	142,780	225,385	167,442	243,961	84,076	124,354
33 .....	191,453	390,566	225,385	405,567	243,961	404,547	124,354	205,412
35 .....	390,566	.....	405,567	.....	404,547	.....	205,412	.....

**Appendix B to Part 302–17—State Tax Tables For RIT Allowance**

**STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2007**

(Use the following table to compute the RIT allowance for State taxes, as prescribed in 302–17.8(e)(2), on taxable reimbursements received during calendar year 2007. 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 more additional information, such as State rates for other filing statuses, please see the 2008 State Tax Handbook, pp. 259–274, available from CCH Inc., <http://tax.cchgroup.com/Books/default#S>.)

Marginal tax rates (stated in percents) 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
Alaska .....	0.00	0.00	0.00	0.00
Arizona .....	2.88	3.36	3.36	3.36
If single status, married filing separately <sup>5</sup> .....	2.88	3.36	4.24	4.24
Arkansas .....	6.00	7.00	7.00	7.00
California .....	2.00	4.30	9.30	9.30
If single status, married filing separately <sup>5</sup> .....	2.00	9.30	9.30	9.30
Colorado .....	4.63	4.63	4.63	4.63
Connecticut .....	5.00	5.00	5.00	5.00
Delaware .....	5.20	5.55	5.95	5.95
District of Columbia .....	6.00	8.50	8.50	8.50
Florida .....	0.00	0.00	0.00	0.00
Georgia .....	6.00	6.00	6.00	6.00
Hawaii .....	6.40	7.60	7.90	8.25
If single status, married filing separately <sup>5</sup> .....	7.60	7.90	8.25	8.25
Idaho .....	7.40	7.80	7.80	7.80
If single status, married filing separately <sup>5</sup> .....	7.80	7.80	7.80	7.80
Illinois .....	3.00	3.00	3.00	3.00
Indiana .....	3.40	3.40	3.40	3.40
Iowa .....	6.48	7.92	8.98	8.98
Kansas .....	6.25	6.45	6.45	6.45
If single status, married filing separately <sup>5</sup> .....	6.25	6.45	6.45	6.45
Kentucky .....	5.80	5.80	5.80	6.00
Louisiana .....	2.00	4.00	6.00	6.00
If single status, married filing separately <sup>5</sup> .....	4.00	6.00	6.00	6.00
Maine .....	7.00	8.50	8.50	8.50
If single status, married filing separately <sup>5</sup> .....	8.50	8.50	8.50	8.50
Maryland .....	4.75	4.75	4.75	4.75
Massachusetts .....	5.30	5.30	5.30	5.30
Michigan .....	3.90	3.90	3.90	3.90
Michigan on or after October 1, 2007 .....	4.35	4.35	4.35	4.35
Minnesota .....	5.35	7.05	7.05	7.05
If single status, married filing separately <sup>5</sup> .....	7.05	7.05	7.85	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 .....	3.57	6.84	6.84	6.84
If single status, married filing separately <sup>5</sup> .....	5.12	6.84	6.84	6.84
Nevada .....	0.00	0.00	0.00	0.00
New Hampshire .....	0.00	0.00	0.00	0.00

STATE MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2007—Continued

(Use the following table to compute the RIT allowance for State taxes, as prescribed in 302–17.8(e)(2), on taxable reimbursements received during calendar year 2007. 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 more additional information, such as State rates for other filing statuses, please see the 2008 State Tax Handbook, pp. 259–274, available from CCH Inc., <http://tax.cchgroup.com/Books/default#S>.)

Marginal tax rates (stated in percents) 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>
New Jersey .....	1.75	1.75	3.50	5.525
If single status, married filing separately <sup>5</sup> .....	1.75	5.525	5.525	6.370
New Mexico .....	5.30	5.30	5.30	5.30
New York .....	5.25	6.85	6.85	6.85
If single status, married filing separately <sup>5</sup> .....	6.85	6.85	6.85	6.85
North Carolina .....	7.00	7.00	7.00	7.00
If single status, married filing separately <sup>5</sup> .....	7.00	7.00	7.75	7.75
North Dakota .....	2.10	2.10	3.92	3.92
If single status, married filing separately <sup>5</sup> .....	2.10	3.92	3.92	4.34
Ohio .....	3.895	4.546	4.546	5.194
Oklahoma .....	5.650	5.650	5.650	5.650
Oregon .....	9.00	9.00	9.00	9.00
Pennsylvania .....	3.07	3.07	3.07	3.07
Rhode Island <sup>6</sup> .....	3.75	3.75	7.00	7.00
If single status, married filing separately <sup>5</sup> .....	3.75	7.00	7.00	7.75
South Carolina .....	7.00	7.00	7.00	7.00
South Dakota .....	0.00	0.00	0.00	0.00
Tennessee .....	0.00	0.00	0.00	0.00
Texas .....	0.00	0.00	0.00	0.00
Utah .....	6.98	6.98	6.98	6.98
Vermont .....	3.60	7.20	7.20	7.20
If single status, married filing separately <sup>5</sup> .....	3.60	7.20	8.50	8.50
Virginia .....	5.75	5.75	5.75	5.75
Washington .....	0.00	0.00	0.00	0.00
West Virginia .....	4.00	6.00	6.50	6.50
Wisconsin .....	6.50	6.50	6.50	6.50
Wyoming .....	0.00	0.00	0.00	0.00

[The above table/column headings established by IRS.]

<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> 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 the 2008 State Tax Handbook, pp. 259–274, CCH, Inc., <http://tax.cchgroup.com/Books/default#S>.

<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 2008 State Tax Handbook, pp. 259–274, CCH, Inc., <http://tax.cchgroup.com/Books/default#S>.

<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> The income tax rate for Rhode Island is 25 percent of Federal income tax rates, including capital gains rates and any other special rates for other types of income. 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). Effective for the 2007 tax year, taxpayers may elect to compute income tax liability based on a graduated rate schedule or an alternative flat tax equal to 7.5%.

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 2007

[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 301–17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 or 2007.]

Marginal tax rate	Single taxpayer		Head of household		Married filing jointly/ qualifying widows & wid- owers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
10 .....	\$8,739	16,560	\$16,538	\$27,374	\$24,163	\$38,534	\$12,036	\$19,194
15 .....	16,560	41,041	27,374	59,526	38,534	86,182	19,194	43,330
25 .....	41,041	88,541	59,526	128,605	86,182	154,786	43,330	79,441
28 .....	88,541	175,222	128,605	203,511	154,786	224,818	79,441	114,716
33 .....	175,222	360,212	203,511	375,305	224,818	374,173	114,716	188,184

ESTIMATED RANGES OF WAGE AND SALARY INCOME CORRESPONDING TO FEDERAL STATUTORY MARGINAL INCOME TAX RATES BY FILING STATUS IN 2007—Continued

[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 301–17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006 or 2007.]

Marginal tax rate	Single taxpayer		Head of household		Married filing jointly/ qualifying widows & wid- owers		Married filing separately	
	Over	But not over	Over	But not over	Over	But not over	Over	But not over
					Percent			
35 .....	360,212	.....	375,305	.....	374,173	.....	188,184	.....

Appendix D to Part 302–17—Puerto Rico Tax Tables for RIT Allowance

PUERTO RICO MARGINAL TAX RATES BY EARNED INCOME LEVEL—TAX YEAR 2007

(Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in 302–17.8(e)(4)(i), on taxable reimbursements received during calendar year 2007.)

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
7% .....	\$2,000	17,000
14% + 1,190 .....	17,000	30,000
25% + 3,010 .....	30,000	50,000
33% + 8,010 .....	50,000	

  

Marginal tax rate	For married person living with spouse and filing separately	
	Percent	Over
7% .....	\$1,000	8,500
14% + \$595 .....	8,500	15,000
25% + 1,505 .....	15,000	
33% + 4,005 .....	25,000	

Source: Individual Income Tax Return 2007—Long Form; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902–2501; <http://www.hacienda.gobierno.pr/>.

[FR Doc. E8–10022 Filed 5–6–08; 8:45 am]  
BILLING CODE 6820–14–P

DEPARTMENT OF HOMELAND SECURITY

Federal Emergency Management Agency

44 CFR Part 67

Final Flood Elevation Determinations

AGENCY: Federal Emergency Management Agency, DHS.

ACTION: Final rule.

SUMMARY: Base (1% annual chance) Flood Elevations (BFEs) and modified BFEs are made final for the communities listed below. The BFEs and modified BFEs are the basis for the

floodplain management measures that each community is required either to adopt or to show evidence of being already in effect in order to qualify or remain qualified for participation in the National Flood Insurance Program (NFIP).

DATES: The date of issuance of the Flood Insurance Rate Map (FIRM) showing BFEs and modified BFEs for each community. This date may be obtained by contacting the office where the maps are available for inspection as indicated on the table below.

ADDRESSES: The final BFEs for each community are available for inspection at the office of the Chief Executive Officer of each community. The respective addresses are listed in the table below.

FOR FURTHER INFORMATION CONTACT: William R. Blanton, Jr., Engineering Management Branch, Mitigation Directorate, Federal Emergency Management Agency, 500 C Street, SW., Washington, DC 20472, (202) 646–3151.

SUPPLEMENTARY INFORMATION: The Federal Emergency Management Agency (FEMA) makes the final determinations listed below for the modified BFEs for each community listed. These modified elevations have been published in newspapers of local circulation and ninety (90) days have elapsed since that publication. The Assistant Administrator of the Mitigation Directorate has resolved any appeals resulting from this notification.

This final rule is issued in accordance with section 110 of the Flood Disaster Protection Act of 1973, 42 U.S.C. 4104, and 44 CFR part 67. FEMA has