

Vermont Percentage Method Withholding Tables

(for wages paid in 2017)

WEEKLY PAYROLLS

Single					Married						
If Wages* are:					If Wages* are:						
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:				
\$0	\$51	\$0	of amount over		\$0	\$154	\$0	of amount over			
51	774	0	+	3.55%	\$51	154	1,356	0	+	3.55%	\$154
774	1,812	25.67	+	6.80%	774	1,356	3,111	42.67	+	6.80%	1,356
1,812	3,730	96.25	+	7.80%	1,812	3,111	4,654	162.01	+	7.80%	3,111
3,730	8,058	245.85	+	8.80%	3,730	4,654	8,180	282.36	+	8.80%	4,654
8,058	-	626.72	+	8.95%	8,058	8,180	-	592.65	+	8.95%	8,180

*use wages after subtracting withholding allowances (one withholding allowance equals \$77.88)

BIWEEKLY PAYROLLS

Single					Married						
If Wages* are:					If Wages* are:						
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:				
\$0	\$102	\$0	of amount over		\$0	\$308	\$0	of amount over			
102	1,548	0	+	3.55%	\$102	308	2,712	0	+	3.55%	\$308
1,548	3,623	51.33	+	6.80%	1,548	2,712	6,221	85.34	+	6.80%	2,712
3,623	7,460	192.43	+	7.80%	3,623	6,221	9,308	323.95	+	7.80%	6,221
7,460	16,115	491.72	+	8.80%	7,460	9,308	16,360	564.74	+	8.80%	9,308
16,115	-	1,253.36	+	8.95%	16,115	16,360	-	1,185.32	+	8.95%	16,360

*use wages after subtracting withholding allowances (one withholding allowance equals \$155.77)

SEMIMONTHLY PAYROLLS

Single					Married						
If Wages* are:					If Wages* are:						
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:				
\$0	\$110	\$0	of amount over		\$0	\$333	\$0	of amount over			
110	1,677	0	+	3.55%	\$110	333	2,938	0	+	3.55%	\$333
1,677	3,925	55.63	+	6.80%	1,677	2,938	6,740	92.48	+	6.80%	2,938
3,925	8,081	208.49	+	7.80%	3,925	6,740	10,083	351.01	+	7.80%	6,740
8,081	17,458	532.66	+	8.80%	8,081	10,083	17,723	611.77	+	8.80%	10,083
17,458	-	1,357.84	+	8.95%	17,458	17,723	-	1,284.09	+	8.95%	17,723

*use wages after subtracting withholding allowances (one withholding allowance equals \$168.75)

MONTHLY PAYROLLS

Single					Married						
If Wages* are:					If Wages* are:						
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:				
\$0	\$221	\$0	of amount over		\$0	\$667	\$0	of amount over			
221	3,354	0	+	3.55%	\$221	667	5,875	0	+	3.55%	\$667
3,354	7,850	111.22	+	6.80%	3,354	5,875	13,479	184.88	+	6.80%	5,875
7,850	16,163	416.95	+	7.80%	7,850	13,479	20,167	701.96	+	7.80%	13,479
16,163	34,917	1,065.36	+	8.80%	16,163	20,167	35,446	1,223.62	+	8.80%	20,167
34,917	-	2,715.72	+	8.95%	34,917	35,446	-	2,568.17	+	8.95%	35,446

*use wages after subtracting withholding allowances (one withholding allowance equals \$337.50)

Vermont Percentage Method Withholding Tables

(for wages paid in 2017)

QUARTERLY PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$663	\$0	of amount over	\$0	\$2,000	\$0	of amount over	\$0	of amount over
663	10,063	0	+ 3.55%	\$663	2,000	17,625	0	+ 3.55%	\$2,000
10,063	23,550	333.70	+ 6.80%	10,063	17,625	40,438	554.69	+ 6.80%	17,625
23,550	48,488	1,250.82	+ 7.80%	23,550	40,438	60,500	2,105.97	+ 7.80%	40,438
48,488	104,750	3,195.98	+ 8.80%	48,488	60,500	106,338	3,670.81	+ 8.80%	60,500
104,750	-	8,147.04	+ 8.95%	104,750	106,338	-	7,704.55	+ 8.95%	106,338

*use wages after subtracting withholding allowances (one withholding allowance equals \$1012.50)

ANNUAL PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$2,650	\$0	of amount over	\$0	\$8,000	\$0	of amount over	\$0	of amount over
2,650	40,250	0	+ 3.55%	\$2,650	8,000	70,500	0	+ 3.55%	\$8,000
40,250	94,200	1,334.80	+ 6.80%	40,250	70,500	161,750	2,218.75	+ 6.80%	70,500
94,200	193,950	5,003.40	+ 7.80%	94,200	161,750	242,000	8,423.75	+ 7.80%	161,750
193,950	419,000	12,783.90	+ 8.80%	193,950	242,000	425,350	14,683.25	+ 8.80%	242,000
419,000	-	32,588.30	+ 8.95%	419,000	425,350	-	30,818.05	+ 8.95%	425,350

*use wages after subtracting withholding allowances (one withholding allowance equals \$4050.00)

DAILY or MISCELLANEOUS PAYROLLS (per day)

Single					Married				
If Wages* divided by the number of days in the payroll period are:					If Wages* divided by the number of days in the payroll period are:				
over	but not over	Vermont withholding (per day) is:			over	but not over	Vermont withholding (per day) is:		
\$0	\$10.20	\$0	of amount over	\$0.00	\$30.80	\$0.00	of amount over	\$0.00	of amount over
10.20	154.80	0.00	+ 3.55%	\$10.20	30.80	271.20	0.00	+ 3.55%	\$30.80
154.80	362.30	5.13	+ 6.80%	154.80	271.20	622.10	8.53	+ 6.80%	271.20
362.30	746.00	19.24	+ 7.80%	362.30	622.10	930.80	32.40	+ 7.80%	622.10
746.00	1,611.50	49.17	+ 8.80%	746.00	930.80	1,636.00	56.47	+ 8.80%	930.80
1,611.50	-	125.34	+ 8.95%	1,611.50	1,636.00	-	118.53	+ 8.95%	1,636.00

*use wages after subtracting withholding allowances (one withholding allowance equals \$15.58)

INSTRUCTIONS FOR USING TABLES

1. Locate the correct table for your payroll frequency. Note the amount of one payroll allowance listed at the bottom of the table.
2. Multiply the amount of one allowance by the number of allowances claimed by the employee on form W-4VT. Subtract this amount from the amount of payment.
3. Compute the Vermont tax on the amount from step #2, using the table.

EXAMPLE

An employee is paid \$1500 each week. Her W-4VT form claims two withholding allowances and married status. Her state withholding is computed from the WEEKLY/Married table on the previous page.

Her total withholding allowance is: $2 \times \$77.88 = \155.76 .
 Her wages (after allowances) are: $\$1500 - \$155.76 = \$1344.24$.
 Because \$1344.24 falls between \$1356 and \$3111, the tax is computed as \$42.67 plus 6.80% of the amount over \$1356.

$\$1344.24 - 1356.00 = \-11.76
 $\$-11.76 \times 0.0680 = \-0.80
 $\$-0.80 + 42.67 = \41.87

Vermont withholding is \$41.87.