

**Use these instructions, tables,  
and charts for 2017 and 2018**

**State of Vermont  
Department of Taxes**

# **2017 INCOME TAX WITHHOLDING INSTRUCTIONS, TABLES, AND CHARTS**

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# 2017 Income Tax Withholding Instructions

This document is designed to provide you with an overview of the Vermont Withholding Tax. If you need further clarification, contact information for the Business Section of the Vermont Department of Taxes is found on page 2 of this document or by visiting our website at [www.tax.vermont.gov](http://www.tax.vermont.gov).

## 1. What payments are subject to Vermont Income Tax Withholding?

Wages, pensions, annuities, and other payments are generally subject to Vermont income tax withholding if the payments are subject to Federal tax withholding *and* the payments are made to:

1. a Vermont resident **or**
2. a nonresident of Vermont for services performed in Vermont.

For further information on wages or payments subject to Federal withholding tax, see IRS Publication 15 (Circular E) available at [www.irs.gov](http://www.irs.gov).

## 2. How is Vermont Income Tax Withholding Computed?

The Vermont Income Tax Withholding is computed in the same manner as federal withholding tax by using the Vermont withholding tables or wage bracket charts. The filing status, number of withholding allowances and any extra withholding for each pay period is determined from the employee's Form W-4VT, Vermont Employee's Withholding Allowance Certificate.

**Form W-4VT:** Employers should have all employees complete Form W-4VT. An employer may use the information from federal Form W-4 if a Vermont form is not submitted. If the federal Form W-4 indicates an additional amount of federal withholding for each pay period on Line 6, the Vermont withholding should be increased by 24% of the extra federal withholding.

*Please note:*

Employees who have adjusted their Federal withholding in anticipation of the Child Tax Credit, Hope or Lifetime Learning Credit, or other credits and employees who are in civil unions or civil marriages will not have the correct Vermont tax withheld unless they complete Form W-4VT.

## 3. Adjustments for Services Not Performed in Vermont

**Nonresidents:** When an employee is not a Vermont resident and works in Vermont and another state during a payroll period, compute the tax on the full payment and then multiply the ratio of Vermont hours to total hours. For example, a nonresident employee worked in Vermont for 16 hours during a 40-hour pay period. If the state withholding on the wages for the entire 40 hours is \$48.00, the Vermont withholding for the 16 hours is:

$$\$48.00 \times 16/40 = \$19.20$$

**Residents:** If a payment to a Vermont resident includes payment for services performed outside this state, the withholding is computed on the full payment then reduced by the income tax withheld for the state where services were performed. An employee who moves into Vermont during a tax year is considered a resident for withholding purposes.

## 4. Civil Unions or Civil Marriages

Vermont withholding for employees who are partners in civil unions or civil marriages is determined by the filing status of the employee—either married filing joint or married filing separate. The Vermont taxable wages may differ from the federal wages due to the treatment of fringe benefits affecting the employee's partner.

For the purpose of treating a cafeteria plan payment as pre-tax or imputing income from an employer-paid benefit, the federal rules for the payment are applied for state purposes as though the employee's partner is a spouse. **Note:** This applies only in the case of civil unions and civil marriages not to domestic partnership arrangements.

**Tables: see page 3**  
**Charts: see page 5**

## 5. Annuities, Supplemental Payments and Deferred Compensation Payments

You must withhold Vermont income tax on payments to Vermont residents when federal withholding is required. Vermont withholding is also required where the recipient elects optional federal withholding and does not specifically state that the payment is exempt from Vermont withholding.

For periodic payments, the tax is computed using the Vermont wage charts or tables. For non-periodic payments, the Vermont withholding can be estimated at 24% of the federal withholding. In all cases, the taxpayer is responsible for ensuring that the correct amount is withheld to avoid underpayment of the Vermont tax liability.

## 6. Payments Under a Non-Qualified Deferred Compensation Plan

When a person makes a payment that was previously deferred under a non-qualified deferred compensation plan, the correct withholding rate is 6% of the deferred payment. The withholding is based on both the deferred payment and any income that may be derived from the deferred compensation.

## 7. Reporting and Remitting Vermont Income Tax Withheld

If you pay wages or make payments to Vermont income tax withholding, you must register with the Vermont Department of Taxes for a withholding account. You may register online at [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov), or you may register using Form BR-400, Application for a Business Tax Account, found at [www.bit.ly/vttaxforms](http://www.bit.ly/vttaxforms).

The Department will determine your filing frequency based on your annual withholding totals. You may file your returns and remit the tax online easily and conveniently at [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov), or you may file using paper forms available at [www.bit.ly/vttaxforms](http://www.bit.ly/vttaxforms).

## 8. Filing Forms W-2 and/or 1099

All employers are required to file Form WHT-434, Annual Withholding Reconciliation. This form serves as the transmittal for Forms W-2 and/or 1099 and reconciles

*Please note:*

You are required to submit 1099 forms if:

1. The payment was subject to Vermont withholding **or**
2. The payment was made to a nonresident of Vermont for services performed in Vermont.

the amount of Vermont income tax withholding reported during the year to the amount of withholding tax shown on the W-2 and/or 1099 forms. Form WHT-434 and Forms W-2 and 1099 may be filed for 2016 on our online filing site at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

The Commissioner of Taxes has mandated the electronic filing of Form WHT-434 and the accompanying forms for all employers who will submit **25 or more** W-2 and/or 1099 forms. Payroll filing services have been mandated to submit all filings electronically.

## 9. Contact Information for the Department of Taxes and Other Government Agencies

Vermont Department of Taxes, Taxpayer Services Division

**Mail:** PO Box 547  
Montpelier, VT 05601-0547

**Email:** [tax.business@vermont.gov](mailto:tax.business@vermont.gov)

**Phone:** 802-828-2551

**Fax:** 802-828-5787

Internal Revenue Service (Federal income tax)

**Website:** [www.irs.gov](http://www.irs.gov)

**Phone:** 800-829-1040

Social Security Admin. (Social Security/Medicare tax)

**Website:** [www.ssa.gov](http://www.ssa.gov)

**Phone:** 800-772-1213

Vermont Department of Labor (unemployment insurance, minimum wage, overtime, worker comp.)

**Website:** [www.labor.vermont.gov](http://www.labor.vermont.gov)

**Phone:** 802-828-4000

**All forms and technical bulletins may be found at [www.tax.vermont.gov](http://www.tax.vermont.gov).**

# Vermont Percentage Method Withholding Tables

(for wages paid in 2017)

## WEEKLY PAYROLLS

Single					Married				
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$51	\$0			\$0	\$154	\$0		
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:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$102	\$0			\$0	\$308	\$0		
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:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$110	\$0			\$0	\$333	\$0		
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:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$221	\$0			\$0	\$667	\$0		
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	\$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.**

2017

Vermont Wage Bracket Withholding Charts

2017

Single Weekly

Married Weekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	60	0	0	0	0	0	0	0	0	0	0	0
60	75	1	0	0	0	0	0	0	0	0	0	0
75	90	1	0	0	0	0	0	0	0	0	0	0
90	105	2	0	0	0	0	0	0	0	0	0	0
105	120	2	0	0	0	0	0	0	0	0	0	0
120	135	3	0	0	0	0	0	0	0	0	0	0
135	150	3	0	0	0	0	0	0	0	0	0	0
150	165	4	1	0	0	0	0	0	0	0	0	0
165	180	4	2	0	0	0	0	0	0	0	0	0
180	195	5	2	0	0	0	0	0	0	0	0	0
195	210	5	3	0	0	0	0	0	0	0	0	0
210	225	6	3	0	0	0	0	0	0	0	0	0
225	240	6	4	1	0	0	0	0	0	0	0	0
240	255	7	4	1	0	0	0	0	0	0	0	0
255	270	8	5	2	0	0	0	0	0	0	0	0
270	285	8	5	3	0	0	0	0	0	0	0	0
285	300	9	6	3	0	0	0	0	0	0	0	0
300	315	9	6	4	1	0	0	0	0	0	0	0
315	330	10	7	4	1	0	0	0	0	0	0	0
330	345	10	7	5	2	0	0	0	0	0	0	0
345	360	11	8	5	2	0	0	0	0	0	0	0
360	375	11	8	6	3	0	0	0	0	0	0	0
375	390	12	9	6	3	1	0	0	0	0	0	0
390	405	12	10	7	4	1	0	0	0	0	0	0
405	420	13	10	7	5	2	0	0	0	0	0	0
420	435	13	11	8	5	2	0	0	0	0	0	0
435	450	14	11	8	6	3	0	0	0	0	0	0
450	465	14	12	9	6	3	1	0	0	0	0	0
465	480	15	12	9	7	4	1	0	0	0	0	0
480	495	15	13	10	7	4	2	0	0	0	0	0
495	510	16	13	10	8	5	2	0	0	0	0	0
510	525	17	14	11	8	6	3	0	0	0	0	0
525	540	17	14	12	9	6	3	1	0	0	0	0
540	555	18	15	12	9	7	4	1	0	0	0	0
555	570	18	15	13	10	7	4	2	0	0	0	0
570	585	19	16	13	10	8	5	2	0	0	0	0
585	600	19	16	14	11	8	5	3	0	0	0	0
600	615	20	17	14	11	9	6	3	0	0	0	0
615	630	20	18	15	12	9	6	4	1	0	0	0
630	645	21	18	15	13	10	7	4	1	0	0	0
645	660	21	19	16	13	10	8	5	2	0	0	0
660	675	22	19	16	14	11	8	5	3	0	0	0
675	690	22	20	17	14	11	9	6	3	0	0	0
690	705	23	20	17	15	12	9	6	4	1	0	0
705	720	23	21	18	15	12	10	7	4	1	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	165	0	0	0	0	0	0	0	0	0	0	0
165	180	1	0	0	0	0	0	0	0	0	0	0
180	195	1	0	0	0	0	0	0	0	0	0	0
195	210	2	0	0	0	0	0	0	0	0	0	0
210	225	2	0	0	0	0	0	0	0	0	0	0
225	240	3	0	0	0	0	0	0	0	0	0	0
240	255	3	1	0	0	0	0	0	0	0	0	0
255	270	4	1	0	0	0	0	0	0	0	0	0
270	285	4	2	0	0	0	0	0	0	0	0	0
285	300	5	2	0	0	0	0	0	0	0	0	0
300	315	5	3	0	0	0	0	0	0	0	0	0
315	330	6	3	0	0	0	0	0	0	0	0	0
330	345	7	4	1	0	0	0	0	0	0	0	0
345	360	7	4	2	0	0	0	0	0	0	0	0
360	375	8	5	2	0	0	0	0	0	0	0	0
375	390	8	5	3	0	0	0	0	0	0	0	0
390	405	9	6	3	0	0	0	0	0	0	0	0
405	420	9	6	4	1	0	0	0	0	0	0	0
420	435	10	7	4	1	0	0	0	0	0	0	0
435	450	10	7	5	2	0	0	0	0	0	0	0
450	465	11	8	5	2	0	0	0	0	0	0	0
465	480	11	9	6	3	0	0	0	0	0	0	0
480	495	12	9	6	4	1	0	0	0	0	0	0
495	510	12	10	7	4	1	0	0	0	0	0	0
510	525	13	10	7	5	2	0	0	0	0	0	0
525	540	13	11	8	5	2	0	0	0	0	0	0
540	555	14	11	8	6	3	0	0	0	0	0	0
555	570	15	12	9	6	3	1	0	0	0	0	0
570	585	15	12	10	7	4	1	0	0	0	0	0
585	600	16	13	10	7	5	2	0	0	0	0	0
600	615	16	13	11	8	5	2	0	0	0	0	0
615	630	17	14	11	8	6	3	0	0	0	0	0
630	645	17	14	12	9	6	3	1	0	0	0	0
645	660	18	15	12	9	7	4	1	0	0	0	0
660	675	18	15	13	10	7	4	2	0	0	0	0
675	690	19	16	13	10	8	5	2	0	0	0	0
690	705	19	17	14	11	8	5	3	0	0	0	0
705	720	20	17	14	12	9	6	3	0	0	0	0
720	735	20	18	15	12	9	7	4	1	0	0	0
735	750	21	18	15	13	10	7	4	2	0	0	0
750	765	21	19	16	13	10	8	5	2	0	0	0
765	780	22	19	16	14	11	8	5	3	0	0	0
780	795	22	20	17	14	11	9	6	3	0	0	0
795	810	23	20	17	15	12	9	6	4	1	0	0
810	825	24	21	18	15	13	10	7	4	1	0	0

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

Vermont Wage Bracket Withholding Charts  
Single Weekly

2017

Married Weekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
720	735	24	21	18	16	13	10	7	5	2	0	0
735	750	25	22	19	16	13	11	8	5	2	0	0
750	765	25	22	20	17	14	11	8	6	3	0	0
765	780	26	23	20	17	15	12	9	6	3	1	0
780	795	27	23	21	18	15	12	10	7	4	1	0
795	810	28	24	21	18	16	13	10	7	5	2	0
810	825	29	24	22	19	16	13	11	8	5	2	0
825	840	30	25	22	19	17	14	11	8	6	3	0
840	855	31	26	23	20	17	14	12	9	6	3	1
855	870	32	26	23	21	18	15	12	9	7	4	1
870	885	33	27	24	21	18	16	13	10	7	4	2
885	900	34	28	24	22	19	16	13	11	8	5	2
900	915	35	29	25	22	19	17	14	11	8	6	3
915	930	36	30	25	23	20	17	14	12	9	6	3
930	945	37	31	26	23	20	18	15	12	9	7	4
945	960	38	33	27	24	21	18	15	13	10	7	4
960	975	39	34	28	24	21	19	16	13	10	8	5
975	990	40	35	29	25	22	19	16	14	11	8	5
990	1005	41	36	30	25	23	20	17	14	11	9	6
1005	1020	42	37	31	26	23	20	18	15	12	9	6
1020	1035	43	38	32	27	24	21	18	15	13	10	7
1035	1050	44	39	33	28	24	21	19	16	13	10	8
1050	1065	45	40	34	29	25	22	19	16	14	11	8
1065	1080	46	41	35	30	25	22	20	17	14	11	9
1080	1095	47	42	36	31	26	23	20	17	15	12	9
1095	1110	48	43	37	32	27	24	21	18	15	12	10
1110	1125	49	44	38	33	28	24	21	19	16	13	10
1125	1140	50	45	39	34	29	25	22	19	16	14	11
1140	1155	51	46	40	35	30	25	22	20	17	14	11
1155	1170	52	47	41	36	31	26	23	20	17	15	12
1170	1185	53	48	43	37	32	27	23	21	18	15	12
1185	1200	54	49	44	38	33	28	24	21	18	16	13
1200	1215	55	50	45	39	34	29	24	22	19	16	13
1215	1230	56	51	46	40	35	30	25	22	19	17	14
1230	1245	57	52	47	41	36	31	26	23	20	17	14
1245	1260	58	53	48	42	37	32	26	23	21	18	15
1260	1275	59	54	49	43	38	33	27	24	21	18	16
1275	1290	60	55	50	44	39	34	28	24	22	19	16
1290	1305	61	56	51	45	40	35	29	25	22	19	17
1305	1320	62	57	52	46	41	36	31	25	23	20	17
1320	1335	63	58	53	47	42	37	32	26	23	20	18
1335	1350	64	59	54	48	43	38	33	27	24	21	18
1350	1365	65	60	55	49	44	39	34	28	24	21	19
1365	1380	66	61	56	50	45	40	35	29	25	22	19
1380	1395	67	62	57	51	46	41	36	30	25	23	20

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
825	840	24	21	19	16	13	10	8	5	2	0	0
840	855	25	22	19	16	14	11	8	5	3	0	0
855	870	25	22	20	17	14	11	9	6	3	0	0
870	885	26	23	20	17	15	12	9	6	4	1	0
885	900	26	23	21	18	15	12	10	7	4	1	0
900	915	27	24	21	18	16	13	10	7	5	2	0
915	930	27	25	22	19	16	13	11	8	5	2	0
930	945	28	25	22	20	17	14	11	8	6	3	0
945	960	28	26	23	20	17	15	12	9	6	3	1
960	975	29	26	23	21	18	15	12	10	7	4	1
975	990	29	27	24	21	18	16	13	10	7	5	2
990	1005	30	27	24	22	19	16	13	11	8	5	2
1005	1020	30	28	25	22	19	17	14	11	8	6	3
1020	1035	31	28	25	23	20	17	14	12	9	6	3
1035	1050	32	29	26	23	20	18	15	12	9	7	4
1050	1065	32	29	27	24	21	18	15	13	10	7	4
1065	1080	33	30	27	24	22	19	16	13	10	8	5
1080	1095	33	30	28	25	22	19	17	14	11	8	5
1095	1110	34	31	28	25	23	20	17	14	12	9	6
1110	1125	34	31	29	26	23	20	18	15	12	9	7
1125	1140	35	32	29	26	24	21	18	15	13	10	7
1140	1155	35	33	30	27	24	21	19	16	13	10	8
1155	1170	36	33	30	28	25	22	19	16	14	11	8
1170	1185	36	34	31	28	25	23	20	17	14	11	9
1185	1200	37	34	31	29	26	23	20	18	15	12	9
1200	1215	37	35	32	29	26	24	21	18	15	13	10
1215	1230	38	35	32	30	27	24	21	19	16	13	10
1230	1245	38	36	33	30	27	25	22	19	16	14	11
1245	1260	39	36	33	31	28	25	22	20	17	14	11
1260	1275	40	37	34	31	28	26	23	20	17	15	12
1275	1290	40	37	35	32	29	26	23	21	18	15	12
1290	1305	41	38	35	32	30	27	24	21	18	16	13
1305	1320	41	38	36	33	30	27	25	22	19	16	13
1320	1335	42	39	36	33	31	28	25	22	20	17	14
1335	1350	42	39	37	34	31	28	26	23	20	17	15
1350	1365	43	40	37	34	32	29	26	23	21	18	15
1365	1380	44	40	38	35	32	29	27	24	21	18	16
1380	1395	45	41	38	36	33	30	27	24	22	19	16
1395	1410	46	42	39	36	33	31	28	25	22	19	17
1410	1425	47	42	39	37	34	31	28	26	23	20	17
1425	1440	48	43	40	37	34	32	29	26	23	21	18
1440	1455	49	44	40	38	35	32	29	27	24	21	18
1455	1470	50	45	41	38	35	33	30	27	24	22	19
1470	1485	51	46	41	39	36	33	30	28	25	22	19
1485	1500	52	47	42	39	36	34	31	28	25	23	20

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

**Vermont Wage Bracket Withholding Charts**  
**Single Biweekly**

2017

**Married Biweekly**

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	120	0	0	0	0	0	0	0	0	0	0	0
120	150	1	0	0	0	0	0	0	0	0	0	0
150	180	2	0	0	0	0	0	0	0	0	0	0
180	210	3	0	0	0	0	0	0	0	0	0	0
210	240	4	0	0	0	0	0	0	0	0	0	0
240	270	5	0	0	0	0	0	0	0	0	0	0
270	300	6	1	0	0	0	0	0	0	0	0	0
300	330	8	2	0	0	0	0	0	0	0	0	0
330	360	9	3	0	0	0	0	0	0	0	0	0
360	390	10	4	0	0	0	0	0	0	0	0	0
390	420	11	5	0	0	0	0	0	0	0	0	0
420	450	12	6	1	0	0	0	0	0	0	0	0
450	480	13	7	2	0	0	0	0	0	0	0	0
480	510	14	8	3	0	0	0	0	0	0	0	0
510	540	15	9	4	0	0	0	0	0	0	0	0
540	570	16	11	5	0	0	0	0	0	0	0	0
570	600	17	12	6	1	0	0	0	0	0	0	0
600	630	18	13	7	2	0	0	0	0	0	0	0
630	660	19	14	8	3	0	0	0	0	0	0	0
660	690	20	15	9	4	0	0	0	0	0	0	0
690	720	21	16	10	5	0	0	0	0	0	0	0
720	750	22	17	11	6	0	0	0	0	0	0	0
750	780	24	18	12	7	1	0	0	0	0	0	0
780	810	25	19	14	8	2	0	0	0	0	0	0
810	840	26	20	15	9	4	0	0	0	0	0	0
840	870	27	21	16	10	5	0	0	0	0	0	0
870	900	28	22	17	11	6	0	0	0	0	0	0
900	930	29	23	18	12	7	1	0	0	0	0	0
930	960	30	24	19	13	8	2	0	0	0	0	0
960	990	31	25	20	14	9	3	0	0	0	0	0
990	1020	32	27	21	15	10	4	0	0	0	0	0
1020	1050	33	28	22	17	11	5	0	0	0	0	0
1050	1080	34	29	23	18	12	7	1	0	0	0	0
1080	1110	35	30	24	19	13	8	2	0	0	0	0
1110	1140	36	31	25	20	14	9	3	0	0	0	0
1140	1170	37	32	26	21	15	10	4	0	0	0	0
1170	1200	38	33	27	22	16	11	5	0	0	0	0
1200	1230	40	34	28	23	17	12	6	1	0	0	0
1230	1260	41	35	30	24	18	13	7	2	0	0	0
1260	1290	42	36	31	25	20	14	8	3	0	0	0
1290	1320	43	37	32	26	21	15	10	4	0	0	0
1320	1350	44	38	33	27	22	16	11	5	0	0	0
1350	1380	45	39	34	28	23	17	12	6	1	0	0
1380	1410	46	40	35	29	24	18	13	7	2	0	0
1410	1440	47	41	36	30	25	19	14	8	3	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	330	0	0	0	0	0	0	0	0	0	0	0
330	360	1	0	0	0	0	0	0	0	0	0	0
360	390	2	0	0	0	0	0	0	0	0	0	0
390	420	3	0	0	0	0	0	0	0	0	0	0
420	450	5	0	0	0	0	0	0	0	0	0	0
450	480	6	0	0	0	0	0	0	0	0	0	0
480	510	7	1	0	0	0	0	0	0	0	0	0
510	540	8	2	0	0	0	0	0	0	0	0	0
540	570	9	3	0	0	0	0	0	0	0	0	0
570	600	10	4	0	0	0	0	0	0	0	0	0
600	630	11	5	0	0	0	0	0	0	0	0	0
630	660	12	6	1	0	0	0	0	0	0	0	0
660	690	13	8	2	0	0	0	0	0	0	0	0
690	720	14	9	3	0	0	0	0	0	0	0	0
720	750	15	10	4	0	0	0	0	0	0	0	0
750	780	16	11	5	0	0	0	0	0	0	0	0
780	810	17	12	6	1	0	0	0	0	0	0	0
810	840	18	13	7	2	0	0	0	0	0	0	0
840	870	19	14	8	3	0	0	0	0	0	0	0
870	900	20	15	9	4	0	0	0	0	0	0	0
900	930	22	16	10	5	0	0	0	0	0	0	0
930	960	23	17	12	6	1	0	0	0	0	0	0
960	990	24	18	13	7	2	0	0	0	0	0	0
990	1020	25	19	14	8	3	0	0	0	0	0	0
1020	1050	26	20	15	9	4	0	0	0	0	0	0
1050	1080	27	21	16	10	5	0	0	0	0	0	0
1080	1110	28	22	17	11	6	0	0	0	0	0	0
1110	1140	29	23	18	12	7	1	0	0	0	0	0
1140	1170	30	25	19	13	8	2	0	0	0	0	0
1170	1200	31	26	20	15	9	3	0	0	0	0	0
1200	1230	32	27	21	16	10	5	0	0	0	0	0
1230	1260	33	28	22	17	11	6	0	0	0	0	0
1260	1290	34	29	23	18	12	7	1	0	0	0	0
1290	1320	35	30	24	19	13	8	2	0	0	0	0
1320	1350	36	31	25	20	14	9	3	0	0	0	0
1350	1380	38	32	26	21	15	10	4	0	0	0	0
1380	1410	39	33	28	22	16	11	5	0	0	0	0
1410	1440	40	34	29	23	18	12	6	1	0	0	0
1440	1470	41	35	30	24	19	13	8	2	0	0	0
1470	1500	42	36	31	25	20	14	9	3	0	0	0
1500	1530	43	37	32	26	21	15	10	4	0	0	0
1530	1560	44	38	33	27	22	16	11	5	0	0	0
1560	1590	45	39	34	28	23	17	12	6	1	0	0
1590	1620	46	41	35	29	24	18	13	7	2	0	0
1620	1650	47	42	36	31	25	19	14	8	3	0	0

Effective Date: January 1, 2017

Civil union partners use Married chart



2017

Vermont Wage Bracket Withholding Charts

2017

Single Biweekly

Married Biweekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1440	1470	48	43	37	31	26	20	15	9	4	0	0
1470	1500	49	44	38	33	27	21	16	10	5	0	0
1500	1530	50	45	39	34	28	23	17	11	6	0	0
1530	1560	51	46	40	35	29	24	18	13	7	1	0
1560	1590	53	47	41	36	30	25	19	14	8	3	0
1590	1620	55	48	42	37	31	26	20	15	9	4	0
1620	1650	57	49	43	38	32	27	21	16	10	5	0
1650	1680	59	50	44	39	33	28	22	17	11	6	0
1680	1710	61	51	45	40	34	29	23	18	12	7	1
1710	1740	63	53	47	41	36	30	24	19	13	8	2
1740	1770	65	55	48	42	37	31	26	20	14	9	3
1770	1800	67	57	49	43	38	32	27	21	16	10	4
1800	1830	69	59	50	44	39	33	28	22	17	11	6
1830	1860	72	61	51	45	40	34	29	23	18	12	7
1860	1890	74	63	52	46	41	35	30	24	19	13	8
1890	1920	76	65	54	47	42	36	31	25	20	14	9
1920	1950	78	67	56	48	43	37	32	26	21	15	10
1950	1980	80	69	59	50	44	38	33	27	22	16	11
1980	2010	82	71	61	51	45	40	34	28	23	17	12
2010	2040	84	73	63	52	46	41	35	30	24	19	13
2040	2070	86	75	65	54	47	42	36	31	25	20	14
2070	2100	88	77	67	56	48	43	37	32	26	21	15
2100	2130	90	79	69	58	49	44	38	33	27	22	16
2130	2160	92	81	71	60	50	45	39	34	28	23	17
2160	2190	94	83	73	62	52	46	40	35	29	24	18
2190	2220	96	85	75	64	54	47	41	36	30	25	19
2220	2250	98	87	77	66	56	48	43	37	31	26	20
2250	2280	100	89	79	68	58	49	44	38	33	27	21
2280	2310	102	92	81	70	60	50	45	39	34	28	23
2310	2340	104	94	83	72	62	51	46	40	35	29	24
2340	2370	106	96	85	74	64	53	47	41	36	30	25
2370	2400	108	98	87	76	66	55	48	42	37	31	26
2400	2430	110	100	89	79	68	57	49	43	38	32	27
2430	2460	112	102	91	81	70	59	50	44	39	33	28
2460	2490	114	104	93	83	72	61	51	46	40	34	29
2490	2520	116	106	95	85	74	63	53	47	41	36	30
2520	2550	118	108	97	87	76	65	55	48	42	37	31
2550	2580	120	110	99	89	78	68	57	49	43	38	32
2580	2610	123	112	101	91	80	70	59	50	44	39	33
2610	2640	125	114	103	93	82	72	61	51	45	40	34
2640	2670	127	116	105	95	84	74	63	52	46	41	35
2670	2700	129	118	107	97	86	76	65	55	47	42	36
2700	2730	131	120	110	99	88	78	67	57	49	43	37
2730	2760	133	122	112	101	90	80	69	59	50	44	39
2760	2790	135	124	114	103	92	82	71	61	51	45	40

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1650	1680	48	43	37	32	26	21	15	9	4	0	0
1680	1710	49	44	38	33	27	22	16	11	5	0	0
1710	1740	50	45	39	34	28	23	17	12	6	1	0
1740	1770	51	46	40	35	29	24	18	13	7	2	0
1770	1800	52	47	41	36	30	25	19	14	8	3	0
1800	1830	54	48	42	37	31	26	20	15	9	4	0
1830	1860	55	49	44	38	32	27	21	16	10	5	0
1860	1890	56	50	45	39	34	28	22	17	11	6	0
1890	1920	57	51	46	40	35	29	24	18	12	7	1
1920	1950	58	52	47	41	36	30	25	19	14	8	2
1950	1980	59	53	48	42	37	31	26	20	15	9	4
1980	2010	60	54	49	43	38	32	27	21	16	10	5
2010	2040	61	55	50	44	39	33	28	22	17	11	6
2040	2070	62	56	51	45	40	34	29	23	18	12	7
2070	2100	63	58	52	47	41	35	30	24	19	13	8
2100	2130	64	59	53	48	42	37	31	25	20	14	9
2130	2160	65	60	54	49	43	38	32	27	21	15	10
2160	2190	66	61	55	50	44	39	33	28	22	17	11
2190	2220	67	62	56	51	45	40	34	29	23	18	12
2220	2250	68	63	57	52	46	41	35	30	24	19	13
2250	2280	69	64	58	53	47	42	36	31	25	20	14
2280	2310	71	65	59	54	48	43	37	32	26	21	15
2310	2340	72	66	61	55	49	44	38	33	27	22	16
2340	2370	73	67	62	56	51	45	40	34	28	23	17
2370	2400	74	68	63	57	52	46	41	35	30	24	18
2400	2430	75	69	64	58	53	47	42	36	31	25	20
2430	2460	76	70	65	59	54	48	43	37	32	26	21
2460	2490	77	71	66	60	55	49	44	38	33	27	22
2490	2520	78	72	67	61	56	50	45	39	34	28	23
2520	2550	79	74	68	62	57	51	46	40	35	29	24
2550	2580	80	75	69	64	58	52	47	41	36	30	25
2580	2610	81	76	70	65	59	54	48	42	37	31	26
2610	2640	82	77	71	66	60	55	49	44	38	32	27
2640	2670	83	78	72	67	61	56	50	45	39	34	28
2670	2700	84	79	73	68	62	57	51	46	40	35	29
2700	2730	86	80	74	69	63	58	52	47	41	36	30
2730	2760	88	81	75	70	64	59	53	48	42	37	31
2760	2790	90	82	77	71	65	60	54	49	43	38	32
2790	2820	92	83	78	72	67	61	55	50	44	39	33
2820	2850	94	84	79	73	68	62	57	51	45	40	34
2850	2880	96	85	80	74	69	63	58	52	47	41	35
2880	2910	98	87	81	75	70	64	59	53	48	42	37
2910	2940	100	89	82	76	71	65	60	54	49	43	38
2940	2970	102	91	83	77	72	66	61	55	50	44	39
2970	3000	104	93	84	78	73	67	62	56	51	45	40

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

**Vermont Wage Bracket Withholding Charts**  
**Single Semimonthly**

2017

**Married Semimonthly**

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	120	0	0	0	0	0	0	0	0	0	0	0
120	150	1	0	0	0	0	0	0	0	0	0	0
150	180	2	0	0	0	0	0	0	0	0	0	0
180	210	3	0	0	0	0	0	0	0	0	0	0
210	240	4	0	0	0	0	0	0	0	0	0	0
240	270	5	0	0	0	0	0	0	0	0	0	0
270	300	6	0	0	0	0	0	0	0	0	0	0
300	330	7	1	0	0	0	0	0	0	0	0	0
330	360	8	2	0	0	0	0	0	0	0	0	0
360	390	9	3	0	0	0	0	0	0	0	0	0
390	420	10	4	0	0	0	0	0	0	0	0	0
420	450	12	6	0	0	0	0	0	0	0	0	0
450	480	13	7	1	0	0	0	0	0	0	0	0
480	510	14	8	2	0	0	0	0	0	0	0	0
510	540	15	9	3	0	0	0	0	0	0	0	0
540	570	16	10	4	0	0	0	0	0	0	0	0
570	600	17	11	5	0	0	0	0	0	0	0	0
600	630	18	12	6	0	0	0	0	0	0	0	0
630	660	19	13	7	1	0	0	0	0	0	0	0
660	690	20	14	8	2	0	0	0	0	0	0	0
690	720	21	15	9	3	0	0	0	0	0	0	0
720	750	22	16	10	4	0	0	0	0	0	0	0
750	780	23	17	11	5	0	0	0	0	0	0	0
780	810	24	18	12	6	0	0	0	0	0	0	0
810	840	25	19	13	7	1	0	0	0	0	0	0
840	870	26	20	14	8	2	0	0	0	0	0	0
870	900	27	22	16	10	4	0	0	0	0	0	0
900	930	29	23	17	11	5	0	0	0	0	0	0
930	960	30	24	18	12	6	0	0	0	0	0	0
960	990	31	25	19	13	7	1	0	0	0	0	0
990	1020	32	26	20	14	8	2	0	0	0	0	0
1020	1050	33	27	21	15	9	3	0	0	0	0	0
1050	1080	34	28	22	16	10	4	0	0	0	0	0
1080	1110	35	29	23	17	11	5	0	0	0	0	0
1110	1140	36	30	24	18	12	6	0	0	0	0	0
1140	1170	37	31	25	19	13	7	1	0	0	0	0
1170	1200	38	32	26	20	14	8	2	0	0	0	0
1200	1230	39	33	27	21	15	9	3	0	0	0	0
1230	1260	40	34	28	22	16	10	4	0	0	0	0
1260	1290	41	35	29	23	17	11	5	0	0	0	0
1290	1320	42	36	30	24	18	12	6	0	0	0	0
1320	1350	43	37	31	26	20	14	8	2	0	0	0
1350	1380	45	39	33	27	21	15	9	3	0	0	0
1380	1410	46	40	34	28	22	16	10	4	0	0	0
1410	1440	47	41	35	29	23	17	11	5	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	330	0	0	0	0	0	0	0	0	0	0	0
330	360	0	0	0	0	0	0	0	0	0	0	0
360	390	1	0	0	0	0	0	0	0	0	0	0
390	420	3	0	0	0	0	0	0	0	0	0	0
420	450	4	0	0	0	0	0	0	0	0	0	0
450	480	5	0	0	0	0	0	0	0	0	0	0
480	510	6	0	0	0	0	0	0	0	0	0	0
510	540	7	1	0	0	0	0	0	0	0	0	0
540	570	8	2	0	0	0	0	0	0	0	0	0
570	600	9	3	0	0	0	0	0	0	0	0	0
600	630	10	4	0	0	0	0	0	0	0	0	0
630	660	11	5	0	0	0	0	0	0	0	0	0
660	690	12	6	0	0	0	0	0	0	0	0	0
690	720	13	7	1	0	0	0	0	0	0	0	0
720	750	14	8	2	0	0	0	0	0	0	0	0
750	780	15	9	3	0	0	0	0	0	0	0	0
780	810	16	10	4	0	0	0	0	0	0	0	0
810	840	17	11	5	0	0	0	0	0	0	0	0
840	870	19	13	7	1	0	0	0	0	0	0	0
870	900	20	14	8	2	0	0	0	0	0	0	0
900	930	21	15	9	3	0	0	0	0	0	0	0
930	960	22	16	10	4	0	0	0	0	0	0	0
960	990	23	17	11	5	0	0	0	0	0	0	0
990	1020	24	18	12	6	0	0	0	0	0	0	0
1020	1050	25	19	13	7	1	0	0	0	0	0	0
1050	1080	26	20	14	8	2	0	0	0	0	0	0
1080	1110	27	21	15	9	3	0	0	0	0	0	0
1110	1140	28	22	16	10	4	0	0	0	0	0	0
1140	1170	29	23	17	11	5	0	0	0	0	0	0
1170	1200	30	24	18	12	6	0	0	0	0	0	0
1200	1230	31	25	19	13	7	1	0	0	0	0	0
1230	1260	32	26	20	14	8	2	0	0	0	0	0
1260	1290	33	27	21	15	9	3	0	0	0	0	0
1290	1320	34	29	23	17	11	5	0	0	0	0	0
1320	1350	36	30	24	18	12	6	0	0	0	0	0
1350	1380	37	31	25	19	13	7	1	0	0	0	0
1380	1410	38	32	26	20	14	8	2	0	0	0	0
1410	1440	39	33	27	21	15	9	3	0	0	0	0
1440	1470	40	34	28	22	16	10	4	0	0	0	0
1470	1500	41	35	29	23	17	11	5	0	0	0	0
1500	1530	42	36	30	24	18	12	6	0	0	0	0
1530	1560	43	37	31	25	19	13	7	1	0	0	0
1560	1590	44	38	32	26	20	14	8	2	0	0	0
1590	1620	45	39	33	27	21	15	9	3	0	0	0
1620	1650	46	40	34	28	22	16	10	4	0	0	0

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

Vermont Wage Bracket Withholding Charts  
Single Semimonthly

2017

Married Semimonthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1440	1470	48	42	36	30	24	18	12	6	0	0	0
1470	1500	49	43	37	31	25	19	13	7	1	0	0
1500	1530	50	44	38	32	26	20	14	8	2	0	0
1530	1560	51	45	39	33	27	21	15	9	3	0	0
1560	1590	52	46	40	34	28	22	16	10	4	0	0
1590	1620	53	47	41	35	29	23	17	11	5	0	0
1620	1650	54	48	42	36	30	24	18	12	6	0	0
1650	1680	55	49	43	37	31	25	19	13	7	1	0
1680	1710	57	50	44	38	32	26	20	14	8	2	0
1710	1740	59	51	45	39	33	27	21	15	9	3	0
1740	1770	61	52	46	40	34	28	22	16	10	4	0
1770	1800	63	53	47	41	35	29	24	18	12	6	0
1800	1830	65	55	49	43	37	31	25	19	13	7	1
1830	1860	67	56	50	44	38	32	26	20	14	8	2
1860	1890	69	58	51	45	39	33	27	21	15	9	3
1890	1920	71	60	52	46	40	34	28	22	16	10	4
1920	1950	73	62	53	47	41	35	29	23	17	11	5
1950	1980	75	64	54	48	42	36	30	24	18	12	6
1980	2010	77	66	55	49	43	37	31	25	19	13	7
2010	2040	79	68	56	50	44	38	32	26	20	14	8
2040	2070	81	70	58	51	45	39	33	27	21	15	9
2070	2100	83	72	60	52	46	40	34	28	22	16	10
2100	2130	85	74	62	53	47	41	35	29	23	17	11
2130	2160	87	76	64	54	48	42	36	30	24	18	12
2160	2190	89	78	67	55	49	43	37	31	25	19	13
2190	2220	92	80	69	57	50	44	38	32	26	20	14
2220	2250	94	82	71	59	51	45	39	33	27	22	16
2250	2280	96	84	73	61	53	47	41	35	29	23	17
2280	2310	98	86	75	63	54	48	42	36	30	24	18
2310	2340	100	88	77	65	55	49	43	37	31	25	19
2340	2370	102	90	79	67	56	50	44	38	32	26	20
2370	2400	104	92	81	69	58	51	45	39	33	27	21
2400	2430	106	94	83	71	60	52	46	40	34	28	22
2430	2460	108	96	85	73	62	53	47	41	35	29	23
2460	2490	110	98	87	75	64	54	48	42	36	30	24
2490	2520	112	100	89	77	66	55	49	43	37	31	25
2520	2550	114	102	91	80	68	57	50	44	38	32	26
2550	2580	116	105	93	82	70	59	51	45	39	33	27
2580	2610	118	107	95	84	72	61	52	46	40	34	28
2610	2640	120	109	97	86	74	63	53	47	41	35	29
2640	2670	122	111	99	88	76	65	54	48	42	36	30
2670	2700	124	113	101	90	78	67	55	49	43	37	31
2700	2730	126	115	103	92	80	69	57	51	45	39	33
2730	2760	128	117	105	94	82	71	59	52	46	40	34
2760	2790	130	119	107	96	84	73	61	53	47	41	35

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1650	1680	47	41	35	29	23	17	11	5	0	0	0
1680	1710	48	42	36	30	24	18	12	6	0	0	0
1710	1740	49	43	37	31	25	19	13	7	1	0	0
1740	1770	50	44	38	32	27	21	15	9	3	0	0
1770	1800	52	46	40	34	28	22	16	10	4	0	0
1800	1830	53	47	41	35	29	23	17	11	5	0	0
1830	1860	54	48	42	36	30	24	18	12	6	0	0
1860	1890	55	49	43	37	31	25	19	13	7	1	0
1890	1920	56	50	44	38	32	26	20	14	8	2	0
1920	1950	57	51	45	39	33	27	21	15	9	3	0
1950	1980	58	52	46	40	34	28	22	16	10	4	0
1980	2010	59	53	47	41	35	29	23	17	11	5	0
2010	2040	60	54	48	42	36	30	24	18	12	6	0
2040	2070	61	55	49	43	37	31	25	19	13	7	1
2070	2100	62	56	50	44	38	32	26	20	14	8	2
2100	2130	63	57	51	45	39	33	27	21	15	9	3
2130	2160	64	58	52	46	40	34	28	22	16	10	4
2160	2190	65	59	53	47	41	35	29	23	17	11	5
2190	2220	66	60	54	48	42	36	31	25	19	13	7
2220	2250	68	62	56	50	44	38	32	26	20	14	8
2250	2280	69	63	57	51	45	39	33	27	21	15	9
2280	2310	70	64	58	52	46	40	34	28	22	16	10
2310	2340	71	65	59	53	47	41	35	29	23	17	11
2340	2370	72	66	60	54	48	42	36	30	24	18	12
2370	2400	73	67	61	55	49	43	37	31	25	19	13
2400	2430	74	68	62	56	50	44	38	32	26	20	14
2430	2460	75	69	63	57	51	45	39	33	27	21	15
2460	2490	76	70	64	58	52	46	40	34	28	22	16
2490	2520	77	71	65	59	53	47	41	35	29	23	17
2520	2550	78	72	66	60	54	48	42	36	30	24	18
2550	2580	79	73	67	61	55	49	43	37	31	25	19
2580	2610	80	74	68	62	56	50	44	38	32	26	20
2610	2640	81	75	69	63	57	51	45	39	33	27	21
2640	2670	82	76	70	64	58	52	46	40	34	29	23
2670	2700	83	77	72	66	60	54	48	42	36	30	24
2700	2730	85	79	73	67	61	55	49	43	37	31	25
2730	2760	86	80	74	68	62	56	50	44	38	32	26
2760	2790	87	81	75	69	63	57	51	45	39	33	27
2790	2820	88	82	76	70	64	58	52	46	40	34	28
2820	2850	89	83	77	71	65	59	53	47	41	35	29
2850	2880	90	84	78	72	66	60	54	48	42	36	30
2880	2910	91	85	79	73	67	61	55	49	43	37	31
2910	2940	92	86	80	74	68	62	56	50	44	38	32
2940	2970	94	87	81	75	69	63	57	51	45	39	33
2970	3000	96	88	82	76	70	64	58	52	46	40	34

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

**Vermont Wage Bracket Withholding Charts**  
**Single Monthly**

2017

**Married Monthly**

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	240	0	0	0	0	0	0	0	0	0	0	0
240	300	2	0	0	0	0	0	0	0	0	0	0
300	360	4	0	0	0	0	0	0	0	0	0	0
360	420	6	0	0	0	0	0	0	0	0	0	0
420	480	8	0	0	0	0	0	0	0	0	0	0
480	540	10	0	0	0	0	0	0	0	0	0	0
540	600	12	0	0	0	0	0	0	0	0	0	0
600	660	15	3	0	0	0	0	0	0	0	0	0
660	720	17	5	0	0	0	0	0	0	0	0	0
720	780	19	7	0	0	0	0	0	0	0	0	0
780	840	21	9	0	0	0	0	0	0	0	0	0
840	900	23	11	0	0	0	0	0	0	0	0	0
900	960	25	13	1	0	0	0	0	0	0	0	0
960	1020	27	15	3	0	0	0	0	0	0	0	0
1020	1080	29	17	5	0	0	0	0	0	0	0	0
1080	1140	32	20	8	0	0	0	0	0	0	0	0
1140	1200	34	22	10	0	0	0	0	0	0	0	0
1200	1260	36	24	12	0	0	0	0	0	0	0	0
1260	1320	38	26	14	2	0	0	0	0	0	0	0
1320	1380	40	28	16	4	0	0	0	0	0	0	0
1380	1440	42	30	18	6	0	0	0	0	0	0	0
1440	1500	44	32	20	8	0	0	0	0	0	0	0
1500	1560	46	34	23	11	0	0	0	0	0	0	0
1560	1620	49	37	25	13	1	0	0	0	0	0	0
1620	1680	51	39	27	15	3	0	0	0	0	0	0
1680	1740	53	41	29	17	5	0	0	0	0	0	0
1740	1800	55	43	31	19	7	0	0	0	0	0	0
1800	1860	57	45	33	21	9	0	0	0	0	0	0
1860	1920	59	47	35	23	11	0	0	0	0	0	0
1920	1980	61	49	37	25	13	1	0	0	0	0	0
1980	2040	64	52	40	28	16	4	0	0	0	0	0
2040	2100	66	54	42	30	18	6	0	0	0	0	0
2100	2160	68	56	44	32	20	8	0	0	0	0	0
2160	2220	70	58	46	34	22	10	0	0	0	0	0
2220	2280	72	60	48	36	24	12	0	0	0	0	0
2280	2340	74	62	50	38	26	14	2	0	0	0	0
2340	2400	76	64	52	40	28	16	4	0	0	0	0
2400	2460	78	66	54	42	31	19	7	0	0	0	0
2460	2520	81	69	57	45	33	21	9	0	0	0	0
2520	2580	83	71	59	47	35	23	11	0	0	0	0
2580	2640	85	73	61	49	37	25	13	1	0	0	0
2640	2700	87	75	63	51	39	27	15	3	0	0	0
2700	2760	89	77	65	53	41	29	17	5	0	0	0
2760	2820	91	79	67	55	43	31	19	7	0	0	0
2820	2880	93	81	69	57	45	33	21	9	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	660	0	0	0	0	0	0	0	0	0	0	0
660	720	1	0	0	0	0	0	0	0	0	0	0
720	780	3	0	0	0	0	0	0	0	0	0	0
780	840	5	0	0	0	0	0	0	0	0	0	0
840	900	7	0	0	0	0	0	0	0	0	0	0
900	960	9	0	0	0	0	0	0	0	0	0	0
960	1020	11	0	0	0	0	0	0	0	0	0	0
1020	1080	14	2	0	0	0	0	0	0	0	0	0
1080	1140	16	4	0	0	0	0	0	0	0	0	0
1140	1200	18	6	0	0	0	0	0	0	0	0	0
1200	1260	20	8	0	0	0	0	0	0	0	0	0
1260	1320	22	10	0	0	0	0	0	0	0	0	0
1320	1380	24	12	0	0	0	0	0	0	0	0	0
1380	1440	26	14	2	0	0	0	0	0	0	0	0
1440	1500	29	17	5	0	0	0	0	0	0	0	0
1500	1560	31	19	7	0	0	0	0	0	0	0	0
1560	1620	33	21	9	0	0	0	0	0	0	0	0
1620	1680	35	23	11	0	0	0	0	0	0	0	0
1680	1740	37	25	13	1	0	0	0	0	0	0	0
1740	1800	39	27	15	3	0	0	0	0	0	0	0
1800	1860	41	29	17	5	0	0	0	0	0	0	0
1860	1920	43	31	19	7	0	0	0	0	0	0	0
1920	1980	46	34	22	10	0	0	0	0	0	0	0
1980	2040	48	36	24	12	0	0	0	0	0	0	0
2040	2100	50	38	26	14	2	0	0	0	0	0	0
2100	2160	52	40	28	16	4	0	0	0	0	0	0
2160	2220	54	42	30	18	6	0	0	0	0	0	0
2220	2280	56	44	32	20	8	0	0	0	0	0	0
2280	2340	58	46	34	22	10	0	0	0	0	0	0
2340	2400	60	48	37	25	13	1	0	0	0	0	0
2400	2460	63	51	39	27	15	3	0	0	0	0	0
2460	2520	65	53	41	29	17	5	0	0	0	0	0
2520	2580	67	55	43	31	19	7	0	0	0	0	0
2580	2640	69	57	45	33	21	9	0	0	0	0	0
2640	2700	71	59	47	35	23	11	0	0	0	0	0
2700	2760	73	61	49	37	25	13	1	0	0	0	0
2760	2820	75	63	51	39	27	15	3	0	0	0	0
2820	2880	78	66	54	42	30	18	6	0	0	0	0
2880	2940	80	68	56	44	32	20	8	0	0	0	0
2940	3000	82	70	58	46	34	22	10	0	0	0	0
3000	3060	84	72	60	48	36	24	12	0	0	0	0
3060	3120	86	74	62	50	38	26	14	2	0	0	0
3120	3180	88	76	64	52	40	28	16	4	0	0	0
3180	3240	90	78	66	54	42	30	18	6	0	0	0
3240	3300	92	80	68	56	44	33	21	9	0	0	0

Effective Date: January 1, 2017

Civil union partners use Married chart

2017

Vermont Wage Bracket Withholding Charts  
Single Monthly

2017

Married Monthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
2880	2940	95	83	72	60	48	36	24	12	0	0	0
2940	3000	98	86	74	62	50	38	26	14	2	0	0
3000	3060	100	88	76	64	52	40	28	16	4	0	0
3060	3120	102	90	78	66	54	42	30	18	6	0	0
3120	3180	104	92	80	68	56	44	32	20	8	0	0
3180	3240	106	94	82	70	58	46	34	22	10	0	0
3240	3300	108	96	84	72	60	48	36	24	12	0	0
3300	3360	110	98	86	74	62	50	38	27	15	3	0
3360	3420	114	101	89	77	65	53	41	29	17	5	0
3420	3480	118	103	91	79	67	55	43	31	19	7	0
3480	3540	122	105	93	81	69	57	45	33	21	9	0
3540	3600	126	107	95	83	71	59	47	35	23	11	0
3600	3660	130	109	97	85	73	61	49	37	25	13	1
3660	3720	134	111	99	87	75	63	51	39	27	15	3
3720	3780	138	115	101	89	77	65	53	41	29	17	5
3780	3840	142	119	103	91	79	68	56	44	32	20	8
3840	3900	146	123	106	94	82	70	58	46	34	22	10
3900	3960	150	127	108	96	84	72	60	48	36	24	12
3960	4020	154	132	110	98	86	74	62	50	38	26	14
4020	4080	159	136	113	100	88	76	64	52	40	28	16
4080	4140	163	140	117	102	90	78	66	54	42	30	18
4140	4200	167	144	121	104	92	80	68	56	44	32	20
4200	4260	171	148	125	106	94	82	70	58	46	34	23
4260	4320	175	152	129	109	97	85	73	61	49	37	25
4320	4380	179	156	133	111	99	87	75	63	51	39	27
4380	4440	183	160	137	114	101	89	77	65	53	41	29
4440	4500	187	164	141	118	103	91	79	67	55	43	31
4500	4560	191	168	145	122	105	93	81	69	57	45	33
4560	4620	195	172	149	126	107	95	83	71	59	47	35
4620	4680	199	176	153	131	109	97	85	73	61	49	37
4680	4740	203	180	158	135	112	99	87	75	64	52	40
4740	4800	208	185	162	139	116	102	90	78	66	54	42
4800	4860	212	189	166	143	120	104	92	80	68	56	44
4860	4920	216	193	170	147	124	106	94	82	70	58	46
4920	4980	220	197	174	151	128	108	96	84	72	60	48
4980	5040	224	201	178	155	132	110	98	86	74	62	50
5040	5100	228	205	182	159	136	113	100	88	76	64	52
5100	5160	232	209	186	163	140	117	102	90	78	66	54
5160	5220	236	213	190	167	144	121	105	93	81	69	57
5220	5280	240	217	194	171	148	125	107	95	83	71	59
5280	5340	244	221	198	175	152	129	109	97	85	73	61
5340	5400	248	225	202	179	157	134	111	99	87	75	63
5400	5460	252	229	206	184	161	138	115	101	89	77	65
5460	5520	256	234	211	188	165	142	119	103	91	79	67
5520	5580	261	238	215	192	169	146	123	105	93	81	69

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
3300	3360	95	83	71	59	47	35	23	11	0	0	0
3360	3420	97	85	73	61	49	37	25	13	1	0	0
3420	3480	99	87	75	63	51	39	27	15	3	0	0
3480	3540	101	89	77	65	53	41	29	17	5	0	0
3540	3600	103	91	79	67	55	43	31	19	7	0	0
3600	3660	105	93	81	69	57	45	33	21	9	0	0
3660	3720	107	95	83	71	59	47	35	23	11	0	0
3720	3780	109	97	85	74	62	50	38	26	14	2	0
3780	3840	112	100	88	76	64	52	40	28	16	4	0
3840	3900	114	102	90	78	66	54	42	30	18	6	0
3900	3960	116	104	92	80	68	56	44	32	20	8	0
3960	4020	118	106	94	82	70	58	46	34	22	10	0
4020	4080	120	108	96	84	72	60	48	36	24	12	0
4080	4140	122	110	98	86	74	62	50	38	26	14	2
4140	4200	124	112	100	88	76	64	52	40	29	17	5
4200	4260	126	115	103	91	79	67	55	43	31	19	7
4260	4320	129	117	105	93	81	69	57	45	33	21	9
4320	4380	131	119	107	95	83	71	59	47	35	23	11
4380	4440	133	121	109	97	85	73	61	49	37	25	13
4440	4500	135	123	111	99	87	75	63	51	39	27	15
4500	4560	137	125	113	101	89	77	65	53	41	29	17
4560	4620	139	127	115	103	91	79	67	55	43	31	19
4620	4680	141	129	117	105	93	82	70	58	46	34	22
4680	4740	144	132	120	108	96	84	72	60	48	36	24
4740	4800	146	134	122	110	98	86	74	62	50	38	26
4800	4860	148	136	124	112	100	88	76	64	52	40	28
4860	4920	150	138	126	114	102	90	78	66	54	42	30
4920	4980	152	140	128	116	104	92	80	68	56	44	32
4980	5040	154	142	130	118	106	94	82	70	58	46	34
5040	5100	156	144	132	120	108	96	84	72	60	48	37
5100	5160	158	146	134	123	111	99	87	75	63	51	39
5160	5220	161	149	137	125	113	101	89	77	65	53	41
5220	5280	163	151	139	127	115	103	91	79	67	55	43
5280	5340	165	153	141	129	117	105	93	81	69	57	45
5340	5400	167	155	143	131	119	107	95	83	71	59	47
5400	5460	169	157	145	133	121	109	97	85	73	61	49
5460	5520	171	159	147	135	123	111	99	87	75	63	51
5520	5580	173	161	149	137	125	113	101	89	78	66	54
5580	5640	175	164	152	140	128	116	104	92	80	68	56
5640	5700	178	166	154	142	130	118	106	94	82	70	58
5700	5760	180	168	156	144	132	120	108	96	84	72	60
5760	5820	182	170	158	146	134	122	110	98	86	74	62
5820	5880	184	172	160	148	136	124	112	100	88	76	64
5880	5940	187	174	162	150	138	126	114	102	90	78	66
5940	6000	191	176	164	152	140	128	116	104	92	80	68

Effective Date: January 1, 2017

Civil union partners use Married chart



