State of Vermont
Department of Taxes

2017 INCOME TAX
WITHHOLDING INSTRUCTIONS, TABLES, AND CHARTS

Taxpayer Services Division
P.O. Box 547
Montpelier, VT 05601-0547

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Phone: (802) 828-2551
Fax: (802) 828-5787

Website: www.tax.vermont.gov

Effective 01/01/2017 • Expires 12/31/2017
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.

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:

\[ \frac{16}{40} \times 48.00 = 19.20 \]

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, or you may register using Form BR-400, Application for a Business Tax Account, found at 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, or you may file using paper forms available at 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 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.

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
Phone: 802-828-2551
Fax: 802-828-5787

Internal Revenue Service (Federal income tax)
Website: www.irs.gov
Phone: 800-829-1040

Social Security Admin. (Social Security/Medicare tax)
Website: www.ssa.gov
Phone: 800-772-1213

Vermont Department of Labor (unemployment insurance, minimum wage, overtime, worker comp.)
Website: www.labor.vermont.gov
Phone: 802-828-4000

All forms and technical bulletins may be found at www.tax.vermont.gov.
### Vermont Percentage Method Withholding Tables

**WEEKLY PAYROLLS**

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<th>If Wages* are:</th>
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*use wages after subtracting withholding allowances (one withholding allowance equals $77.88)*

### BIWEEKLY PAYROLLS

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

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

### MONTHLY PAYROLLS

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

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**Effective Date:** January 1, 2017

**Civil union partners use Married table**
**Vermont Percentage Method Withholding Tables**  
(for wages paid in 2017)

### QUARTERLY PAYROLLS

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<td>If Wages* are:</td>
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*use wages after subtracting withholding allowances (one withholding allowance equals $1012.50)

### ANNUAL PAYROLLS

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

### DAILY or MISCELLANEOUS PAYROLLS (per day)

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<td>If Wages* divided by the number of days in the payroll period are:</td>
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</table>

*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 x $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

**Vermont withholding is $41.87.**

$-11.76 x 0.0680 = $-0.80
$0.80 + 42.67 = $41.87

Effective Date: January 1, 2017  
Civil union partners use Married table
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Effective Date: January 1, 2017

Civil union partners use Married chart
### Vermont Wage Bracket Withholding Charts 2017

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Effective Date: January 1, 2017

Civil union partners use Married chart

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2017 Vermont Wage Bracket Withholding Charts

Effective Date: January 1, 2017

Civil union partners use Married chart
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**Effective Date:** January 1, 2017

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Effective Date: January 1, 2017

Civil union partners use Married chart
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### Effective Date: January 1, 2017

Civil union partners use Married chart
### Vermont Wage Bracket Withholding Charts

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**Effective Date:** January 1, 2017

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Effective Date: January 1, 2017

Civil union partners use Married chart
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### 2017 Vermont Wage Bracket Withholding Charts

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#### Notes:

Effective Date: January 1, 2017

Civil union partners use Married chart
## Vermont Wage Bracket Withholding Charts

### 2017 Vermont Wage Bracket Withholding Charts

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### Effective Date: January 1, 2017

Civil union partners use Married chart