

**State of Vermont
Department of Taxes**

2014 INCOME TAX WITHHOLDING INSTRUCTIONS, CHARTS AND TABLES

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2014 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 at the end of this document or by visiting our website at 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/pub/irs-pdf/p15.pdf.

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 24.0% 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: p. 3
Charts: p. 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 24.0% 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 6.0% 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. The link for Form S-1, Application for a Business Tax Account, is available at the end of this document.

The Department will determine your filing frequency based on your annual withholding totals. You can file your returns and pay your withholding tax electronically utilizing *VTBizFile*, available on our website.

8. Filing Forms W-2 and/or 1099

All employers are required to file Form WH-434, Reconciliation of Withholding Tax Account annually. 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.

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.

Form WH-434 and Forms W-2 and 1099 can be filed electronically utilizing our secure online filing system *VTW2eFile*, available at www.bit.ly/vtw2efile.

The Commissioner of Taxes has mandated the electronic filing of Form WH-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: bustax@state.vt.us
Phone: (802) 828-2551, option #3
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

Obtaining Forms and Instructions

Form W-4VT: www.bit.ly/formw4vt

Technical Bulletin 23: www.bit.ly/techbulletin23

Form S-1, Application for Business Tax Acct.: www.bit.ly/FormS-1

Vermont Percentage Method Withholding Tables (for wages paid in 2014)

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	753	0	+	3.55%	\$51	154	1,319	0	+	3.55%	\$154
753	1,762	24.92	+	6.80%	753	1,319	3,025	41.36	+	6.80%	1,319
1,762	3,627	93.53	+	7.80%	1,762	3,025	4,525	157.37	+	7.80%	3,025
3,627	7,834	239.00	+	8.80%	3,627	4,525	7,953	274.37	+	8.80%	4,525
7,834	-	609.22	+	8.95%	7,834	7,953	-	576.03	+	8.95%	7,953

*use wages after subtracting withholding allowances (one withholding allowance equals \$75.96)

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	1,506	0	+	3.55%	\$102	308	2,638	0	+	3.55%	\$308
1,506	3,523	49.84	+	6.80%	1,506	2,638	6,050	82.72	+	6.80%	2,638
3,523	7,254	187.00	+	7.80%	3,523	6,050	9,050	314.73	+	7.80%	6,050
7,254	15,667	478.02	+	8.80%	7,254	9,050	15,906	548.73	+	8.80%	9,050
15,667	-	1,218.36	+	8.95%	15,667	15,906	-	1,152.06	+	8.95%	15,906

*use wages after subtracting withholding allowances (one withholding allowance equals \$151.92)

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	1,631	0	+	3.55%	\$110	333	2,858	0	+	3.55%	\$333
1,631	3,817	54.00	+	6.80%	1,631	2,858	6,554	89.64	+	6.80%	2,858
3,817	7,858	202.64	+	7.80%	3,817	6,554	9,804	340.97	+	7.80%	6,554
7,858	16,973	517.84	+	8.80%	7,858	9,804	17,231	594.47	+	8.80%	9,804
16,973	-	1,319.96	+	8.95%	16,973	17,231	-	1,248.04	+	8.95%	17,231

*use wages after subtracting withholding allowances (one withholding allowance equals \$164.58)

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	3,263	0	+	3.55%	\$221	667	5,717	0	+	3.55%	\$667
3,263	7,633	107.99	+	6.80%	3,263	5,717	13,108	179.28	+	6.80%	5,717
7,633	15,717	405.15	+	7.80%	7,633	13,108	19,608	681.86	+	7.80%	13,108
15,717	33,946	1,035.70	+	8.80%	15,717	19,608	34,463	1,188.86	+	8.80%	19,608
33,946	-	2,639.86	+	8.95%	33,946	34,463	-	2,496.10	+	8.95%	34,463

*use wages after subtracting withholding allowances (one withholding allowance equals \$329.17)

Vermont Percentage Method Withholding Tables (for wages paid in 2014)

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			
663	9,788	0	+	3.55%	\$663	2,000	17,150	0	+	3.55%	\$2,000
9,788	22,900	323.94	+	6.80%	9,788	17,150	39,325	537.83	+	6.80%	17,150
22,900	47,150	1,215.55	+	7.80%	22,900	39,325	58,825	2,045.73	+	7.80%	39,325
47,150	101,838	3,107.05	+	8.80%	47,150	58,825	103,388	3,566.73	+	8.80%	58,825
101,838	-	7,919.60	+	8.95%	101,838	103,388	-	7,488.27	+	8.95%	103,388

*use wages after subtracting withholding allowances (one withholding allowance equals \$987.50)

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			
2,650	39,150	0	+	3.55%	\$2,650	8,000	68,600	0	+	3.55%	\$8,000
39,150	91,600	1,295.75	+	6.80%	39,150	68,600	157,300	2,151.30	+	6.80%	68,600
91,600	188,600	4,862.35	+	7.80%	91,600	157,300	235,300	8,182.90	+	7.80%	157,300
188,600	407,350	12,428.35	+	8.80%	188,600	235,300	413,550	14,266.90	+	8.80%	235,300
407,350	-	31,678.35	+	8.95%	407,350	413,550	-	29,952.90	+	8.95%	413,550

*use wages after subtracting withholding allowances (one withholding allowance equals \$3950.00)

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			
10.20	150.60	0.00	+	3.55%	\$10.20	30.80	263.80	0.00	+	3.55%	\$30.80
150.60	352.30	4.98	+	6.80%	150.60	263.80	605.00	8.27	+	6.80%	263.80
352.30	725.40	18.70	+	7.80%	352.30	605.00	905.00	31.47	+	7.80%	605.00
725.40	1,566.70	47.80	+	8.80%	725.40	905.00	1,590.60	54.87	+	8.80%	905.00
1,566.70	-	121.84	+	8.95%	1,566.70	1,590.60	-	115.21	+	8.95%	1,590.60

*use wages after subtracting withholding allowances (one withholding allowance equals \$15.19)

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 \$75.96 = \151.92 .
 Her wages (after allowances) are: $\$1500 - \$151.92 = \$1348.08$.
 Because \$1348.08 falls between \$1319 and \$3025, the tax is computed as \$41.36 plus 6.80% of the amount over \$1319.

$\$1348.08 - 1319.00 = \29.08
 $\$29.08 \times 0.0680 = \1.98
 $\$1.98 + 41.36 = \43.34

Vermont withholding is \$43.34.

Effective Date: January 1, 2014

Civil union partners use Married table

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Weekly

Married Weekly

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	1	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	1	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	2	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	2	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	3	0	0	0	0	0	0	0
360	375	11	9	6	3	0	0	0	0	0	0	0
375	390	12	9	6	4	1	0	0	0	0	0	0
390	405	12	10	7	4	2	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	3	0	0	0	0	0	0
435	450	14	11	9	6	3	0	0	0	0	0	0
450	465	14	12	9	6	4	1	0	0	0	0	0
465	480	15	12	10	7	4	1	0	0	0	0	0
480	495	15	13	10	7	5	2	0	0	0	0	0
495	510	16	13	11	8	5	3	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	4	1	0	0	0	0
540	555	18	15	12	10	7	4	1	0	0	0	0
555	570	18	15	13	10	7	5	2	0	0	0	0
570	585	19	16	13	11	8	5	3	0	0	0	0
585	600	19	17	14	11	8	6	3	0	0	0	0
600	615	20	17	14	12	9	6	4	1	0	0	0
615	630	20	18	15	12	10	7	4	1	0	0	0
630	645	21	18	15	13	10	7	5	2	0	0	0
645	660	21	19	16	13	11	8	5	2	0	0	0
660	675	22	19	16	14	11	8	6	3	0	0	0
675	690	22	20	17	14	12	9	6	4	1	0	0
690	705	23	20	18	15	12	9	7	4	1	0	0
705	720	23	21	18	15	13	10	7	5	2	0	0

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	1	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	1	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	2	0	0	0	0	0	0	0
435	450	10	8	5	2	0	0	0	0	0	0	0
450	465	11	8	5	3	0	0	0	0	0	0	0
465	480	11	9	6	3	1	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	2	0	0	0	0	0	0
510	525	13	10	8	5	2	0	0	0	0	0	0
525	540	13	11	8	5	3	0	0	0	0	0	0
540	555	14	11	9	6	3	0	0	0	0	0	0
555	570	15	12	9	6	4	1	0	0	0	0	0
570	585	15	12	10	7	4	2	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	3	0	0	0	0	0
615	630	17	14	11	9	6	3	0	0	0	0	0
630	645	17	14	12	9	6	4	1	0	0	0	0
645	660	18	15	12	10	7	4	2	0	0	0	0
660	675	18	16	13	10	7	5	2	0	0	0	0
675	690	19	16	13	11	8	5	3	0	0	0	0
690	705	19	17	14	11	9	6	3	0	0	0	0
705	720	20	17	14	12	9	6	4	1	0	0	0
720	735	20	18	15	12	10	7	4	1	0	0	0
735	750	21	18	16	13	10	7	5	2	0	0	0
750	765	21	19	16	13	11	8	5	3	0	0	0
765	780	22	19	17	14	11	8	6	3	0	0	0
780	795	22	20	17	14	12	9	6	4	1	0	0
795	810	23	20	18	15	12	10	7	4	1	0	0
810	825	24	21	18	15	13	10	7	5	2	0	0

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Weekly

Married Weekly

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
720	735	24	21	19	16	13	11	8	5	2	0	0
735	750	25	22	19	16	14	11	8	6	3	0	0
750	765	25	22	20	17	14	12	9	6	4	1	0
765	780	26	23	20	18	15	12	9	7	4	1	0
780	795	27	23	21	18	15	13	10	7	5	2	0
795	810	28	24	21	19	16	13	10	8	5	2	0
810	825	29	25	22	19	16	14	11	8	6	3	0
825	840	30	25	22	20	17	14	12	9	6	3	1
840	855	31	26	23	20	17	15	12	9	7	4	1
855	870	32	27	23	21	18	15	13	10	7	5	2
870	885	33	28	24	21	19	16	13	10	8	5	2
885	900	34	29	24	22	19	16	14	11	8	6	3
900	915	35	30	25	22	20	17	14	12	9	6	3
915	930	36	31	26	23	20	17	15	12	9	7	4
930	945	37	32	27	23	21	18	15	13	10	7	5
945	960	38	33	28	24	21	19	16	13	10	8	5
960	975	40	34	29	24	22	19	16	14	11	8	6
975	990	41	35	30	25	22	20	17	14	11	9	6
990	1005	42	36	31	26	23	20	17	15	12	9	7
1005	1020	43	37	32	27	23	21	18	15	13	10	7
1020	1035	44	38	33	28	24	21	18	16	13	10	8
1035	1050	45	39	34	29	24	22	19	16	14	11	8
1050	1065	46	40	35	30	25	22	20	17	14	11	9
1065	1080	47	41	36	31	26	23	20	17	15	12	9
1080	1095	48	43	37	32	27	23	21	18	15	13	10
1095	1110	49	44	38	33	28	24	21	18	16	13	10
1110	1125	50	45	39	34	29	24	22	19	16	14	11
1125	1140	51	46	40	35	30	25	22	20	17	14	11
1140	1155	52	47	41	36	31	26	23	20	17	15	12
1155	1170	53	48	42	37	32	27	23	21	18	15	12
1170	1185	54	49	43	38	33	28	24	21	18	16	13
1185	1200	55	50	44	39	34	29	24	22	19	16	14
1200	1215	56	51	46	40	35	30	25	22	19	17	14
1215	1230	57	52	47	41	36	31	26	23	20	17	15
1230	1245	58	53	48	42	37	32	27	23	21	18	15
1245	1260	59	54	49	43	38	33	28	24	21	18	16
1260	1275	60	55	50	44	39	34	29	24	22	19	16
1275	1290	61	56	51	45	40	35	30	25	22	19	17
1290	1305	62	57	52	46	41	36	31	26	23	20	17
1305	1320	63	58	53	47	42	37	32	27	23	21	18
1320	1335	64	59	54	48	43	38	33	28	24	21	18
1335	1350	65	60	55	50	44	39	34	29	24	22	19
1350	1365	66	61	56	51	45	40	35	30	25	22	19
1365	1380	67	62	57	52	46	41	36	31	26	23	20
1380	1395	68	63	58	53	47	42	37	32	27	23	20

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
825	840	24	21	19	16	13	11	8	5	3	0	0
840	855	25	22	19	17	14	11	8	6	3	0	0
855	870	25	22	20	17	14	12	9	6	4	1	0
870	885	26	23	20	18	15	12	10	7	4	1	0
885	900	26	24	21	18	15	13	10	7	5	2	0
900	915	27	24	21	19	16	13	11	8	5	2	0
915	930	27	25	22	19	17	14	11	8	6	3	0
930	945	28	25	22	20	17	14	12	9	6	4	1
945	960	28	26	23	20	18	15	12	9	7	4	1
960	975	29	26	23	21	18	15	13	10	7	5	2
975	990	29	27	24	21	19	16	13	11	8	5	2
990	1005	30	27	25	22	19	16	14	11	8	6	3
1005	1020	30	28	25	22	20	17	14	12	9	6	4
1020	1035	31	28	26	23	20	18	15	12	9	7	4
1035	1050	32	29	26	23	21	18	15	13	10	7	5
1050	1065	32	29	27	24	21	19	16	13	11	8	5
1065	1080	33	30	27	25	22	19	16	14	11	8	6
1080	1095	33	30	28	25	22	20	17	14	12	9	6
1095	1110	34	31	28	26	23	20	17	15	12	9	7
1110	1125	34	32	29	26	23	21	18	15	13	10	7
1125	1140	35	32	29	27	24	21	19	16	13	10	8
1140	1155	35	33	30	27	24	22	19	16	14	11	8
1155	1170	36	33	30	28	25	22	20	17	14	12	9
1170	1185	36	34	31	28	26	23	20	17	15	12	9
1185	1200	37	34	31	29	26	23	21	18	15	13	10
1200	1215	37	35	32	29	27	24	21	19	16	13	10
1215	1230	38	35	33	30	27	24	22	19	16	14	11
1230	1245	38	36	33	30	28	25	22	20	17	14	12
1245	1260	39	36	34	31	28	26	23	20	17	15	12
1260	1275	40	37	34	31	29	26	23	21	18	15	13
1275	1290	40	37	35	32	29	27	24	21	18	16	13
1290	1305	41	38	35	33	30	27	24	22	19	16	14
1305	1320	41	38	36	33	30	28	25	22	20	17	14
1320	1335	42	39	36	34	31	28	25	23	20	17	15
1335	1350	43	40	37	34	31	29	26	23	21	18	15
1350	1365	44	40	37	35	32	29	27	24	21	18	16
1365	1380	45	41	38	35	32	30	27	24	22	19	16
1380	1395	46	41	38	36	33	30	28	25	22	20	17
1395	1410	47	42	39	36	34	31	28	25	23	20	17
1410	1425	48	43	39	37	34	31	29	26	23	21	18
1425	1440	49	44	40	37	35	32	29	27	24	21	18
1440	1455	50	45	41	38	35	32	30	27	24	22	19
1455	1470	51	46	41	38	36	33	30	28	25	22	19
1470	1485	52	47	42	39	36	34	31	28	25	23	20
1485	1500	53	48	43	39	37	34	31	29	26	23	21

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Biweekly

Married Biweekly

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

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

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Biweekly

Married Biweekly

		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
1440	1470	48	43	37	32	26	21	16	10	5	0	0
1470	1500	49	44	38	33	28	22	17	11	6	1	0
1500	1530	50	45	39	34	29	23	18	12	7	2	0
1530	1560	53	46	40	35	30	24	19	13	8	3	0
1560	1590	55	47	42	36	31	25	20	15	9	4	0
1590	1620	57	48	43	37	32	26	21	16	10	5	0
1620	1650	59	49	44	38	33	27	22	17	11	6	0
1650	1680	61	50	45	39	34	29	23	18	12	7	2
1680	1710	63	52	46	40	35	30	24	19	13	8	3
1710	1740	65	54	47	41	36	31	25	20	14	9	4
1740	1770	67	56	48	43	37	32	26	21	16	10	5
1770	1800	69	58	49	44	38	33	27	22	17	11	6
1800	1830	71	61	50	45	39	34	28	23	18	12	7
1830	1860	73	63	52	46	40	35	30	24	19	13	8
1860	1890	75	65	54	47	41	36	31	25	20	14	9
1890	1920	77	67	56	48	42	37	32	26	21	15	10
1920	1950	79	69	58	49	44	38	33	27	22	17	11
1950	1980	81	71	60	50	45	39	34	28	23	18	12
1980	2010	83	73	62	52	46	40	35	29	24	19	13
2010	2040	85	75	64	54	47	41	36	31	25	20	14
2040	2070	87	77	67	56	48	42	37	32	26	21	15
2070	2100	89	79	69	58	49	43	38	33	27	22	16
2100	2130	91	81	71	60	50	44	39	34	28	23	18
2130	2160	93	83	73	62	52	46	40	35	29	24	19
2160	2190	95	85	75	64	54	47	41	36	30	25	20
2190	2220	97	87	77	66	56	48	42	37	32	26	21
2220	2250	99	89	79	68	58	49	43	38	33	27	22
2250	2280	101	91	81	70	60	50	44	39	34	28	23
2280	2310	104	93	83	73	62	52	45	40	35	29	24
2310	2340	106	95	85	75	64	54	47	41	36	30	25
2340	2370	108	97	87	77	66	56	48	42	37	31	26
2370	2400	110	99	89	79	68	58	49	43	38	33	27
2400	2430	112	101	91	81	70	60	50	44	39	34	28
2430	2460	114	103	93	83	72	62	52	45	40	35	29
2460	2490	116	105	95	85	74	64	54	46	41	36	30
2490	2520	118	107	97	87	76	66	56	48	42	37	31
2520	2550	120	109	99	89	79	68	58	49	43	38	32
2550	2580	122	112	101	91	81	70	60	50	44	39	34
2580	2610	124	114	103	93	83	72	62	52	45	40	35
2610	2640	126	116	105	95	85	74	64	54	46	41	36
2640	2670	128	118	107	97	87	76	66	56	47	42	37
2670	2700	130	120	109	99	89	78	68	58	49	43	38
2700	2730	132	122	111	101	91	80	70	60	50	44	39
2730	2760	134	124	113	103	93	82	72	62	51	45	40
2760	2790	136	126	115	105	95	84	74	64	53	46	41

		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
1650	1680	48	43	37	32	27	21	16	10	5	0	0
1680	1710	49	44	38	33	28	22	17	11	6	1	0
1710	1740	50	45	40	34	29	23	18	13	7	2	0
1740	1770	51	46	41	35	30	24	19	14	8	3	0
1770	1800	52	47	42	36	31	25	20	15	9	4	0
1800	1830	54	48	43	37	32	27	21	16	10	5	0
1830	1860	55	49	44	38	33	28	22	17	11	6	1
1860	1890	56	50	45	39	34	29	23	18	12	7	2
1890	1920	57	51	46	41	35	30	24	19	14	8	3
1920	1950	58	52	47	42	36	31	25	20	15	9	4
1950	1980	59	53	48	43	37	32	26	21	16	10	5
1980	2010	60	55	49	44	38	33	28	22	17	11	6
2010	2040	61	56	50	45	39	34	29	23	18	12	7
2040	2070	62	57	51	46	40	35	30	24	19	13	8
2070	2100	63	58	52	47	42	36	31	25	20	15	9
2100	2130	64	59	53	48	43	37	32	26	21	16	10
2130	2160	65	60	54	49	44	38	33	27	22	17	11
2160	2190	66	61	56	50	45	39	34	29	23	18	12
2190	2220	67	62	57	51	46	40	35	30	24	19	13
2220	2250	68	63	58	52	47	41	36	31	25	20	14
2250	2280	69	64	59	53	48	43	37	32	26	21	16
2280	2310	71	65	60	54	49	44	38	33	27	22	17
2310	2340	72	66	61	55	50	45	39	34	28	23	18
2340	2370	73	67	62	56	51	46	40	35	30	24	19
2370	2400	74	68	63	58	52	47	41	36	31	25	20
2400	2430	75	69	64	59	53	48	42	37	32	26	21
2430	2460	76	70	65	60	54	49	44	38	33	27	22
2460	2490	77	72	66	61	55	50	45	39	34	28	23
2490	2520	78	73	67	62	56	51	46	40	35	29	24
2520	2550	79	74	68	63	57	52	47	41	36	31	25
2550	2580	80	75	69	64	59	53	48	42	37	32	26
2580	2610	81	76	70	65	60	54	49	43	38	33	27
2610	2640	82	77	71	66	61	55	50	45	39	34	28
2640	2670	84	78	73	67	62	56	51	46	40	35	29
2670	2700	86	79	74	68	63	57	52	47	41	36	30
2700	2730	88	80	75	69	64	58	53	48	42	37	32
2730	2760	90	81	76	70	65	60	54	49	43	38	33
2760	2790	92	82	77	71	66	61	55	50	44	39	34
2790	2820	94	84	78	72	67	62	56	51	46	40	35
2820	2850	96	86	79	74	68	63	57	52	47	41	36
2850	2880	98	88	80	75	69	64	58	53	48	42	37
2880	2910	100	90	81	76	70	65	59	54	49	43	38
2910	2940	102	92	82	77	71	66	61	55	50	44	39
2940	2970	104	94	84	78	72	67	62	56	51	45	40
2970	3000	106	96	86	79	73	68	63	57	52	47	41

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Semimonthly

Married Semimonthly

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	4	0	0	0	0	0	0	0	0	0
390	420	10	5	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	3	0	0	0	0	0	0	0
690	720	21	15	9	4	0	0	0	0	0	0	0
720	750	22	16	10	5	0	0	0	0	0	0	0
750	780	23	17	12	6	0	0	0	0	0	0	0
780	810	24	18	13	7	1	0	0	0	0	0	0
810	840	25	20	14	8	2	0	0	0	0	0	0
840	870	26	21	15	9	3	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	3	0	0	0	0	0
1020	1050	33	27	21	15	9	4	0	0	0	0	0
1050	1080	34	28	22	16	11	5	0	0	0	0	0
1080	1110	35	29	23	17	12	6	0	0	0	0	0
1110	1140	36	30	24	18	13	7	1	0	0	0	0
1140	1170	37	31	25	20	14	8	2	0	0	0	0
1170	1200	38	32	26	21	15	9	3	0	0	0	0
1200	1230	39	33	28	22	16	10	4	0	0	0	0
1230	1260	40	34	29	23	17	11	5	0	0	0	0
1260	1290	41	36	30	24	18	12	6	0	0	0	0
1290	1320	42	37	31	25	19	13	7	2	0	0	0
1320	1350	43	38	32	26	20	14	8	3	0	0	0
1350	1380	45	39	33	27	21	15	9	4	0	0	0
1380	1410	46	40	34	28	22	16	11	5	0	0	0
1410	1440	47	41	35	29	23	17	12	6	0	0	0

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	2	0	0	0	0	0	0	0	0
720	750	14	8	3	0	0	0	0	0	0	0	0
750	780	15	9	4	0	0	0	0	0	0	0	0
780	810	16	11	5	0	0	0	0	0	0	0	0
810	840	17	12	6	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	2	0	0	0	0	0	0
1050	1080	26	20	14	8	3	0	0	0	0	0	0
1080	1110	27	21	15	10	4	0	0	0	0	0	0
1110	1140	28	22	16	11	5	0	0	0	0	0	0
1140	1170	29	23	17	12	6	0	0	0	0	0	0
1170	1200	30	24	19	13	7	1	0	0	0	0	0
1200	1230	31	25	20	14	8	2	0	0	0	0	0
1230	1260	32	27	21	15	9	3	0	0	0	0	0
1260	1290	33	28	22	16	10	4	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	1	0	0	0	0
1350	1380	37	31	25	19	13	7	2	0	0	0	0
1380	1410	38	32	26	20	14	8	3	0	0	0	0
1410	1440	39	33	27	21	15	10	4	0	0	0	0
1440	1470	40	34	28	22	16	11	5	0	0	0	0
1470	1500	41	35	29	23	18	12	6	0	0	0	0
1500	1530	42	36	30	24	19	13	7	1	0	0	0
1530	1560	43	37	31	25	20	14	8	2	0	0	0
1560	1590	44	38	32	27	21	15	9	3	0	0	0
1590	1620	45	39	33	28	22	16	10	4	0	0	0
1620	1650	46	40	35	29	23	17	11	5	0	0	0

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Semimonthly

Married Semimonthly

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
1440	1470	48	42	36	30	24	19	13	7	1	0	0
1470	1500	49	43	37	31	25	20	14	8	2	0	0
1500	1530	50	44	38	32	26	21	15	9	3	0	0
1530	1560	51	45	39	33	28	22	16	10	4	0	0
1560	1590	52	46	40	34	29	23	17	11	5	0	0
1590	1620	53	47	41	36	30	24	18	12	6	0	0
1620	1650	54	48	42	37	31	25	19	13	7	2	0
1650	1680	56	49	44	38	32	26	20	14	8	3	0
1680	1710	58	50	45	39	33	27	21	15	10	4	0
1710	1740	60	51	46	40	34	28	22	16	11	5	0
1740	1770	62	53	47	41	35	29	23	17	12	6	0
1770	1800	64	54	48	42	36	30	24	19	13	7	1
1800	1830	66	55	49	43	37	31	25	20	14	8	2
1830	1860	69	57	50	44	38	32	27	21	15	9	3
1860	1890	71	59	51	45	39	33	28	22	16	10	4
1890	1920	73	61	52	46	40	34	29	23	17	11	5
1920	1950	75	63	53	47	41	36	30	24	18	12	6
1950	1980	77	65	54	48	42	37	31	25	19	13	7
1980	2010	79	68	56	49	44	38	32	26	20	14	8
2010	2040	81	70	58	50	45	39	33	27	21	15	10
2040	2070	83	72	60	52	46	40	34	28	22	16	11
2070	2100	85	74	62	53	47	41	35	29	23	18	12
2100	2130	87	76	65	54	48	42	36	30	24	19	13
2130	2160	89	78	67	55	49	43	37	31	25	20	14
2160	2190	91	80	69	57	50	44	38	32	27	21	15
2190	2220	93	82	71	59	51	45	39	33	28	22	16
2220	2250	95	84	73	61	52	46	40	35	29	23	17
2250	2280	97	86	75	64	53	47	41	36	30	24	18
2280	2310	99	88	77	66	54	48	42	37	31	25	19
2310	2340	101	90	79	68	56	49	44	38	32	26	20
2340	2370	103	92	81	70	58	50	45	39	33	27	21
2370	2400	105	94	83	72	60	52	46	40	34	28	22
2400	2430	107	96	85	74	63	53	47	41	35	29	23
2430	2460	109	98	87	76	65	54	48	42	36	30	24
2460	2490	111	100	89	78	67	55	49	43	37	31	26
2490	2520	113	102	91	80	69	57	50	44	38	32	27
2520	2550	115	104	93	82	71	59	51	45	39	33	28
2550	2580	117	106	95	84	73	62	52	46	40	35	29
2580	2610	120	108	97	86	75	64	53	47	41	36	30
2610	2640	122	110	99	88	77	66	54	48	43	37	31
2640	2670	124	112	101	90	79	68	56	49	44	38	32
2670	2700	126	114	103	92	81	70	58	50	45	39	33
2700	2730	128	116	105	94	83	72	61	52	46	40	34
2730	2760	130	119	107	96	85	74	63	53	47	41	35
2760	2790	132	121	109	98	87	76	65	54	48	42	36

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

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Monthly

Married Monthly

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	1	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	2	0	0	0	0	0	0	0	0
960	1020	27	16	4	0	0	0	0	0	0	0	0
1020	1080	29	18	6	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	1	0	0	0	0	0	0	0
1260	1320	38	26	15	3	0	0	0	0	0	0	0
1320	1380	40	28	17	5	0	0	0	0	0	0	0
1380	1440	42	31	19	7	0	0	0	0	0	0	0
1440	1500	44	33	21	9	0	0	0	0	0	0	0
1500	1560	46	35	23	11	0	0	0	0	0	0	0
1560	1620	49	37	25	14	2	0	0	0	0	0	0
1620	1680	51	39	27	16	4	0	0	0	0	0	0
1680	1740	53	41	29	18	6	0	0	0	0	0	0
1740	1800	55	43	32	20	8	0	0	0	0	0	0
1800	1860	57	45	34	22	10	0	0	0	0	0	0
1860	1920	59	48	36	24	13	1	0	0	0	0	0
1920	1980	61	50	38	26	15	3	0	0	0	0	0
1980	2040	64	52	40	28	17	5	0	0	0	0	0
2040	2100	66	54	42	31	19	7	0	0	0	0	0
2100	2160	68	56	44	33	21	9	0	0	0	0	0
2160	2220	70	58	47	35	23	11	0	0	0	0	0
2220	2280	72	60	49	37	25	14	2	0	0	0	0
2280	2340	74	62	51	39	27	16	4	0	0	0	0
2340	2400	76	65	53	41	30	18	6	0	0	0	0
2400	2460	78	67	55	43	32	20	8	0	0	0	0
2460	2520	81	69	57	45	34	22	10	0	0	0	0
2520	2580	83	71	59	48	36	24	13	1	0	0	0
2580	2640	85	73	61	50	38	26	15	3	0	0	0
2640	2700	87	75	64	52	40	29	17	5	0	0	0
2700	2760	89	77	66	54	42	31	19	7	0	0	0
2760	2820	91	80	68	56	44	33	21	9	0	0	0
2820	2880	93	82	70	58	47	35	23	12	0	0	0

Payment		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	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	13	1	0	0	0	0	0	0	0	0
1380	1440	26	15	3	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	12	0	0	0	0	0	0	0	0
1680	1740	37	25	14	2	0	0	0	0	0	0	0
1740	1800	39	27	16	4	0	0	0	0	0	0	0
1800	1860	41	30	18	6	0	0	0	0	0	0	0
1860	1920	43	32	20	8	0	0	0	0	0	0	0
1920	1980	46	34	22	11	0	0	0	0	0	0	0
1980	2040	48	36	24	13	1	0	0	0	0	0	0
2040	2100	50	38	26	15	3	0	0	0	0	0	0
2100	2160	52	40	29	17	5	0	0	0	0	0	0
2160	2220	54	42	31	19	7	0	0	0	0	0	0
2220	2280	56	45	33	21	9	0	0	0	0	0	0
2280	2340	58	47	35	23	12	0	0	0	0	0	0
2340	2400	60	49	37	25	14	2	0	0	0	0	0
2400	2460	63	51	39	28	16	4	0	0	0	0	0
2460	2520	65	53	41	30	18	6	0	0	0	0	0
2520	2580	67	55	43	32	20	8	0	0	0	0	0
2580	2640	69	57	46	34	22	11	0	0	0	0	0
2640	2700	71	59	48	36	24	13	1	0	0	0	0
2700	2760	73	62	50	38	27	15	3	0	0	0	0
2760	2820	75	64	52	40	29	17	5	0	0	0	0
2820	2880	78	66	54	42	31	19	7	0	0	0	0
2880	2940	80	68	56	45	33	21	10	0	0	0	0
2940	3000	82	70	58	47	35	23	12	0	0	0	0
3000	3060	84	72	61	49	37	25	14	2	0	0	0
3060	3120	86	74	63	51	39	28	16	4	0	0	0
3120	3180	88	76	65	53	41	30	18	6	0	0	0
3180	3240	90	79	67	55	44	32	20	8	0	0	0
3240	3300	92	81	69	57	46	34	22	11	0	0	0

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Monthly

Married Monthly

Payment	Number of Exemptions Claimed											
	0	1	2	3	4	5	6	7	8	9	10	
at least	but less than											
Vermont Withholding is:												
2880	2940	95	84	72	60	49	37	25	14	2	0	0
2940	3000	98	86	74	63	51	39	27	16	4	0	0
3000	3060	100	88	76	65	53	41	30	18	6	0	0
3060	3120	102	90	78	67	55	43	32	20	8	0	0
3120	3180	104	92	81	69	57	46	34	22	11	0	0
3180	3240	106	94	83	71	59	48	36	24	13	1	0
3240	3300	108	97	85	73	62	50	38	26	15	3	0
3300	3360	113	99	87	75	64	52	40	29	17	5	0
3360	3420	117	101	89	77	66	54	42	31	19	7	0
3420	3480	121	103	91	80	68	56	45	33	21	9	0
3480	3540	125	105	93	82	70	58	47	35	23	12	0
3540	3600	129	107	96	84	72	60	49	37	25	14	2
3600	3660	133	111	98	86	74	63	51	39	28	16	4
3660	3720	137	115	100	88	76	65	53	41	30	18	6
3720	3780	141	119	102	90	79	67	55	43	32	20	8
3780	3840	145	123	104	92	81	69	57	46	34	22	11
3840	3900	149	127	106	94	83	71	59	48	36	24	13
3900	3960	153	131	109	97	85	73	62	50	38	27	15
3960	4020	157	135	113	99	87	75	64	52	40	29	17
4020	4080	162	139	117	101	89	78	66	54	42	31	19
4080	4140	166	143	121	103	91	80	68	56	45	33	21
4140	4200	170	147	125	105	93	82	70	58	47	35	23
4200	4260	174	151	129	107	96	84	72	61	49	37	25
4260	4320	178	155	133	111	98	86	74	63	51	39	28
4320	4380	182	160	137	115	100	88	76	65	53	41	30
4380	4440	186	164	141	119	102	90	79	67	55	44	32
4440	4500	190	168	145	123	104	92	81	69	57	46	34
4500	4560	194	172	149	127	106	95	83	71	59	48	36
4560	4620	198	176	153	131	109	97	85	73	62	50	38
4620	4680	202	180	158	135	113	99	87	75	64	52	40
4680	4740	206	184	162	139	117	101	89	78	66	54	43
4740	4800	210	188	166	143	121	103	91	80	68	56	45
4800	4860	215	192	170	147	125	105	94	82	70	58	47
4860	4920	219	196	174	151	129	107	96	84	72	61	49
4920	4980	223	200	178	156	133	111	98	86	74	63	51
4980	5040	227	204	182	160	137	115	100	88	77	65	53
5040	5100	231	209	186	164	141	119	102	90	79	67	55
5100	5160	235	213	190	168	145	123	104	92	81	69	57
5160	5220	239	217	194	172	150	127	106	95	83	71	60
5220	5280	243	221	198	176	154	131	109	97	85	73	62
5280	5340	247	225	202	180	158	135	113	99	87	75	64
5340	5400	251	229	207	184	162	139	117	101	89	78	66
5400	5460	255	233	211	188	166	143	121	103	91	80	68
5460	5520	259	237	215	192	170	148	125	105	94	82	70
5520	5580	264	241	219	196	174	152	129	107	96	84	72

Payment	Number of Exemptions Claimed											
	0	1	2	3	4	5	6	7	8	9	10	
at least	but less than											
Vermont Withholding is:												
3300	3360	95	83	71	59	48	36	24	13	1	0	0
3360	3420	97	85	73	62	50	38	27	15	3	0	0
3420	3480	99	87	75	64	52	40	29	17	5	0	0
3480	3540	101	89	78	66	54	43	31	19	7	0	0
3540	3600	103	91	80	68	56	45	33	21	10	0	0
3600	3660	105	94	82	70	58	47	35	23	12	0	0
3660	3720	107	96	84	72	61	49	37	26	14	2	0
3720	3780	109	98	86	74	63	51	39	28	16	4	0
3780	3840	112	100	88	77	65	53	41	30	18	6	0
3840	3900	114	102	90	79	67	55	44	32	20	9	0
3900	3960	116	104	92	81	69	57	46	34	22	11	0
3960	4020	118	106	95	83	71	60	48	36	24	13	1
4020	4080	120	108	97	85	73	62	50	38	27	15	3
4080	4140	122	111	99	87	75	64	52	40	29	17	5
4140	4200	124	113	101	89	78	66	54	43	31	19	8
4200	4260	126	115	103	91	80	68	56	45	33	21	10
4260	4320	129	117	105	94	82	70	59	47	35	23	12
4320	4380	131	119	107	96	84	72	61	49	37	26	14
4380	4440	133	121	110	98	86	74	63	51	39	28	16
4440	4500	135	123	112	100	88	77	65	53	42	30	18
4500	4560	137	125	114	102	90	79	67	55	44	32	20
4560	4620	139	128	116	104	93	81	69	57	46	34	22
4620	4680	141	130	118	106	95	83	71	60	48	36	25
4680	4740	144	132	120	108	97	85	73	62	50	38	27
4740	4800	146	134	122	111	99	87	76	64	52	40	29
4800	4860	148	136	124	113	101	89	78	66	54	43	31
4860	4920	150	138	127	115	103	92	80	68	56	45	33
4920	4980	152	140	129	117	105	94	82	70	59	47	35
4980	5040	154	143	131	119	107	96	84	72	61	49	37
5040	5100	156	145	133	121	110	98	86	75	63	51	39
5100	5160	158	147	135	123	112	100	88	77	65	53	42
5160	5220	161	149	137	126	114	102	90	79	67	55	44
5220	5280	163	151	139	128	116	104	93	81	69	58	46
5280	5340	165	153	141	130	118	106	95	83	71	60	48
5340	5400	167	155	144	132	120	109	97	85	73	62	50
5400	5460	169	157	146	134	122	111	99	87	76	64	52
5460	5520	171	160	148	136	124	113	101	89	78	66	54
5520	5580	173	162	150	138	127	115	103	92	80	68	57
5580	5640	175	164	152	140	129	117	105	94	82	70	59
5640	5700	178	166	154	143	131	119	108	96	84	72	61
5700	5760	180	168	156	145	133	121	110	98	86	75	63
5760	5820	184	170	159	147	135	123	112	100	88	77	65
5820	5880	188	172	161	149	137	126	114	102	91	79	67
5880	5940	192	174	163	151	139	128	116	104	93	81	69
5940	6000	197	177	165	153	142	130	118	106	95	83	71

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Daily or Miscellaneous

Married Daily or Miscellaneous

Payment (per day)		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	15	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	18	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	21	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	24	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	27	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	30	0.65	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	33	0.76	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.86	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.97	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	1.08	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	1.18	0.64	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	1.29	0.75	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	1.40	0.86	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	1.50	0.96	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	1.61	1.07	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	1.71	1.18	0.64	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.82	1.28	0.74	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	1.93	1.39	0.85	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	2.03	1.50	0.96	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	2.14	1.60	1.06	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	2.25	1.71	1.17	0.63	0.09	0.00	0.00	0.00	0.00	0.00	0.00
75	78	2.35	1.81	1.28	0.74	0.20	0.00	0.00	0.00	0.00	0.00	0.00
78	81	2.46	1.92	1.38	0.84	0.30	0.00	0.00	0.00	0.00	0.00	0.00
81	84	2.57	2.03	1.49	0.95	0.41	0.00	0.00	0.00	0.00	0.00	0.00
84	87	2.67	2.13	1.59	1.06	0.52	0.00	0.00	0.00	0.00	0.00	0.00
87	90	2.78	2.24	1.70	1.16	0.62	0.08	0.00	0.00	0.00	0.00	0.00
90	93	2.89	2.35	1.81	1.27	0.73	0.19	0.00	0.00	0.00	0.00	0.00
93	96	2.99	2.45	1.91	1.37	0.84	0.30	0.00	0.00	0.00	0.00	0.00
96	99	3.10	2.56	2.02	1.48	0.94	0.40	0.00	0.00	0.00	0.00	0.00
99	102	3.21	2.67	2.13	1.59	1.05	0.51	0.00	0.00	0.00	0.00	0.00
102	105	3.31	2.77	2.23	1.69	1.16	0.62	0.08	0.00	0.00	0.00	0.00
105	108	3.42	2.88	2.34	1.80	1.26	0.72	0.18	0.00	0.00	0.00	0.00
108	111	3.53	2.99	2.45	1.91	1.37	0.83	0.29	0.00	0.00	0.00	0.00
111	114	3.63	3.09	2.55	2.01	1.47	0.94	0.40	0.00	0.00	0.00	0.00
114	117	3.74	3.20	2.66	2.12	1.58	1.04	0.50	0.00	0.00	0.00	0.00
117	120	3.84	3.31	2.77	2.23	1.69	1.15	0.61	0.07	0.00	0.00	0.00
120	123	3.95	3.41	2.87	2.33	1.79	1.25	0.72	0.18	0.00	0.00	0.00
123	126	4.06	3.52	2.98	2.44	1.90	1.36	0.82	0.28	0.00	0.00	0.00
126	129	4.16	3.63	3.09	2.55	2.01	1.47	0.93	0.39	0.00	0.00	0.00
129	132	4.27	3.73	3.19	2.65	2.11	1.57	1.03	0.50	0.00	0.00	0.00
132	135	4.38	3.84	3.30	2.76	2.22	1.68	1.14	0.60	0.06	0.00	0.00
135	138	4.48	3.94	3.41	2.87	2.33	1.79	1.25	0.71	0.17	0.00	0.00
138	141	4.59	4.05	3.51	2.97	2.43	1.89	1.35	0.82	0.28	0.00	0.00
141	144	4.70	4.16	3.62	3.08	2.54	2.00	1.46	0.92	0.38	0.00	0.00

Payment (per day)		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33	36	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	39	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39	42	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
42	45	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45	48	0.56	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
48	51	0.66	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51	54	0.77	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
54	57	0.88	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
57	60	0.98	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	63	1.09	0.55	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63	66	1.20	0.66	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66	69	1.30	0.76	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69	72	1.41	0.87	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72	75	1.52	0.98	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75	78	1.62	1.08	0.54	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78	81	1.73	1.19	0.65	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
81	84	1.84	1.30	0.76	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
84	87	1.94	1.40	0.86	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
87	90	2.05	1.51	0.97	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90	93	2.16	1.62	1.08	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
93	96	2.26	1.72	1.18	0.64	0.11	0.00	0.00	0.00	0.00	0.00	0.00
96	99	2.37	1.83	1.29	0.75	0.21	0.00	0.00	0.00	0.00	0.00	0.00
99	102	2.48	1.94	1.40	0.86	0.32	0.00	0.00	0.00	0.00	0.00	0.00
102	105	2.58	2.04	1.50	0.96	0.42	0.00	0.00	0.00	0.00	0.00	0.00
105	108	2.69	2.15	1.61	1.07	0.53	0.00	0.00	0.00	0.00	0.00	0.00
108	111	2.79	2.26	1.72	1.18	0.64	0.10	0.00	0.00	0.00	0.00	0.00
111	114	2.90	2.36	1.82	1.28	0.74	0.20	0.00	0.00	0.00	0.00	0.00
114	117	3.01	2.47	1.93	1.39	0.85	0.31	0.00	0.00	0.00	0.00	0.00
117	120	3.11	2.58	2.04	1.50	0.96	0.42	0.00	0.00	0.00	0.00	0.00
120	123	3.22	2.68	2.14	1.60	1.06	0.52	0.00	0.00	0.00	0.00	0.00
123	126	3.33	2.79	2.25	1.71	1.17	0.63	0.09	0.00	0.00	0.00	0.00
126	129	3.43	2.89	2.36	1.82	1.28	0.74	0.20	0.00	0.00	0.00	0.00
129	132	3.54	3.00	2.46	1.92	1.38	0.84	0.30	0.00	0.00	0.00	0.00
132	135	3.65	3.11	2.57	2.03	1.49	0.95	0.41	0.00	0.00	0.00	0.00
135	138	3.75	3.21	2.67	2.14	1.60	1.06	0.52	0.00	0.00	0.00	0.00
138	141	3.86	3.32	2.78	2.24	1.70	1.16	0.62	0.08	0.00	0.00	0.00
141	144	3.97	3.43	2.89	2.35	1.81	1.27	0.73	0.19	0.00	0.00	0.00
144	147	4.07	3.53	2.99	2.45	1.92	1.38	0.84	0.30	0.00	0.00	0.00
147	150	4.18	3.64	3.10	2.56	2.02	1.48	0.94	0.40	0.00	0.00	0.00
150	153	4.29	3.75	3.21	2.67	2.13	1.59	1.05	0.51	0.00	0.00	0.00
153	156	4.39	3.85	3.31	2.77	2.24	1.70	1.16	0.62	0.08	0.00	0.00
156	159	4.50	3.96	3.42	2.88	2.34	1.80	1.26	0.72	0.18	0.00	0.00
159	162	4.61	4.07	3.53	2.99	2.45	1.91	1.37	0.83	0.29	0.00	0.00
162	165	4.71	4.17	3.63	3.09	2.55	2.02	1.48	0.94	0.40	0.00	0.00

Effective Date: January 1, 2014

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts

(for wages paid in 2014)

Single Daily or Miscellaneous

Married Daily or Miscellaneous

Payment (per day)		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
144	147	4.80	4.26	3.72	3.19	2.65	2.11	1.57	1.03	0.49	0.00	0.00
147	150	4.91	4.37	3.83	3.29	2.75	2.21	1.67	1.13	0.60	0.06	0.00
150	153	5.05	4.48	3.94	3.40	2.86	2.32	1.78	1.24	0.70	0.16	0.00
153	156	5.25	4.58	4.04	3.50	2.97	2.43	1.89	1.35	0.81	0.27	0.00
156	159	5.45	4.69	4.15	3.61	3.07	2.53	1.99	1.45	0.91	0.38	0.00
159	162	5.66	4.80	4.26	3.72	3.18	2.64	2.10	1.56	1.02	0.48	0.00
162	165	5.86	4.90	4.36	3.82	3.29	2.75	2.21	1.67	1.13	0.59	0.05
165	168	6.07	5.03	4.47	3.93	3.39	2.85	2.31	1.77	1.23	0.69	0.16
168	171	6.27	5.24	4.58	4.04	3.50	2.96	2.42	1.88	1.34	0.80	0.26
171	174	6.47	5.44	4.68	4.14	3.60	3.07	2.53	1.99	1.45	0.91	0.37
174	177	6.68	5.65	4.79	4.25	3.71	3.17	2.63	2.09	1.55	1.01	0.48
177	180	6.88	5.85	4.90	4.36	3.82	3.28	2.74	2.20	1.66	1.12	0.58
180	183	7.09	6.05	5.02	4.46	3.92	3.38	2.85	2.31	1.77	1.23	0.69
183	186	7.29	6.26	5.22	4.57	4.03	3.49	2.95	2.41	1.87	1.33	0.79
186	189	7.49	6.46	5.43	4.68	4.14	3.60	3.06	2.52	1.98	1.44	0.90
189	192	7.70	6.67	5.63	4.78	4.24	3.70	3.16	2.63	2.09	1.55	1.01
192	195	7.90	6.87	5.84	4.89	4.35	3.81	3.27	2.73	2.19	1.65	1.11
195	198	8.11	7.07	6.04	5.01	4.46	3.92	3.38	2.84	2.30	1.76	1.22
198	201	8.31	7.28	6.24	5.21	4.56	4.02	3.48	2.95	2.41	1.87	1.33
201	204	8.51	7.48	6.45	5.42	4.67	4.13	3.59	3.05	2.51	1.97	1.43
204	207	8.72	7.69	6.65	5.62	4.78	4.24	3.70	3.16	2.62	2.08	1.54
207	210	8.92	7.89	6.86	5.82	4.88	4.34	3.80	3.26	2.73	2.19	1.65
210	213	9.13	8.09	7.06	6.03	4.99	4.45	3.91	3.37	2.83	2.29	1.75
213	216	9.33	8.30	7.26	6.23	5.20	4.56	4.02	3.48	2.94	2.40	1.86
216	219	9.53	8.50	7.47	6.44	5.40	4.66	4.12	3.58	3.04	2.51	1.97
219	222	9.74	8.71	7.67	6.64	5.61	4.77	4.23	3.69	3.15	2.61	2.07
222	225	9.94	8.91	7.88	6.84	5.81	4.88	4.34	3.80	3.26	2.72	2.18
225	228	10.15	9.11	8.08	7.05	6.01	4.98	4.44	3.90	3.36	2.82	2.29
228	231	10.35	9.32	8.28	7.25	6.22	5.19	4.55	4.01	3.47	2.93	2.39
231	234	10.55	9.52	8.49	7.46	6.42	5.39	4.66	4.12	3.58	3.04	2.50
234	237	10.76	9.73	8.69	7.66	6.63	5.59	4.76	4.22	3.68	3.14	2.61
237	240	10.96	9.93	8.90	7.86	6.83	5.80	4.87	4.33	3.79	3.25	2.71
240	243	11.17	10.13	9.10	8.07	7.03	6.00	4.98	4.44	3.90	3.36	2.82
243	246	11.37	10.34	9.30	8.27	7.24	6.21	5.17	4.54	4.00	3.46	2.92
246	249	11.57	10.54	9.51	8.48	7.44	6.41	5.38	4.65	4.11	3.57	3.03
249	252	11.78	10.75	9.71	8.68	7.65	6.61	5.58	4.76	4.22	3.68	3.14
252	255	11.98	10.95	9.92	8.88	7.85	6.82	5.78	4.86	4.32	3.78	3.24
255	258	12.19	11.15	10.12	9.09	8.05	7.02	5.99	4.97	4.43	3.89	3.35
258	261	12.39	11.36	10.32	9.29	8.26	7.23	6.19	5.16	4.54	4.00	3.46
261	264	12.59	11.56	10.53	9.50	8.46	7.43	6.40	5.36	4.64	4.10	3.56
264	267	12.80	11.77	10.73	9.70	8.67	7.63	6.60	5.57	4.75	4.21	3.67
267	270	13.00	11.97	10.94	9.90	8.87	7.84	6.80	5.77	4.86	4.32	3.78
270	273	13.21	12.17	11.14	10.11	9.07	8.04	7.01	5.97	4.96	4.42	3.88
273	276	13.41	12.38	11.34	10.31	9.28	8.25	7.21	6.18	5.15	4.53	3.99
276	279	13.61	12.58	11.55	10.52	9.48	8.45	7.42	6.38	5.35	4.64	4.10

Payment (per day)		Number of Exemptions Claimed										
		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
165	168	4.82	4.28	3.74	3.20	2.66	2.12	1.58	1.04	0.50	0.00	0.00
168	171	4.92	4.39	3.85	3.31	2.77	2.23	1.69	1.15	0.61	0.07	0.00
171	174	5.03	4.49	3.95	3.41	2.87	2.33	1.80	1.26	0.72	0.18	0.00
174	177	5.14	4.60	4.06	3.52	2.98	2.44	1.90	1.36	0.82	0.28	0.00
177	180	5.24	4.71	4.17	3.63	3.09	2.55	2.01	1.47	0.93	0.39	0.00
180	183	5.35	4.81	4.27	3.73	3.19	2.65	2.11	1.58	1.04	0.50	0.00
183	186	5.46	4.92	4.38	3.84	3.30	2.76	2.22	1.68	1.14	0.60	0.06
186	189	5.56	5.02	4.49	3.95	3.41	2.87	2.33	1.79	1.25	0.71	0.17
189	192	5.67	5.13	4.59	4.05	3.51	2.97	2.43	1.90	1.36	0.82	0.28
192	195	5.78	5.24	4.70	4.16	3.62	3.08	2.54	2.00	1.46	0.92	0.38
195	198	5.88	5.34	4.80	4.27	3.73	3.19	2.65	2.11	1.57	1.03	0.49
198	201	5.99	5.45	4.91	4.37	3.83	3.29	2.75	2.21	1.68	1.14	0.60
201	204	6.10	5.56	5.02	4.48	3.94	3.40	2.86	2.32	1.78	1.24	0.70
204	207	6.20	5.66	5.12	4.58	4.05	3.51	2.97	2.43	1.89	1.35	0.81
207	210	6.31	5.77	5.23	4.69	4.15	3.61	3.07	2.53	1.99	1.46	0.92
210	213	6.42	5.88	5.34	4.80	4.26	3.72	3.18	2.64	2.10	1.56	1.02
213	216	6.52	5.98	5.44	4.90	4.37	3.83	3.29	2.75	2.21	1.67	1.13
216	219	6.63	6.09	5.55	5.01	4.47	3.93	3.39	2.85	2.31	1.78	1.24
219	222	6.74	6.20	5.66	5.12	4.58	4.04	3.50	2.96	2.42	1.88	1.34
222	225	6.84	6.30	5.76	5.22	4.68	4.15	3.61	3.07	2.53	1.99	1.45
225	228	6.95	6.41	5.87	5.33	4.79	4.25	3.71	3.17	2.63	2.09	1.56
228	231	7.05	6.52	5.98	5.44	4.90	4.36	3.82	3.28	2.74	2.20	1.66
231	234	7.16	6.62	6.08	5.54	5.00	4.46	3.93	3.39	2.85	2.31	1.77
234	237	7.27	6.73	6.19	5.65	5.11	4.57	4.03	3.49	2.95	2.41	1.87
237	240	7.37	6.84	6.30	5.76	5.22	4.68	4.14	3.60	3.06	2.52	1.98
240	243	7.48	6.94	6.40	5.86	5.32	4.78	4.24	3.71	3.17	2.63	2.09
243	246	7.59	7.05	6.51	5.97	5.43	4.89	4.35	3.81	3.27	2.73	2.19
246	249	7.69	7.15	6.62	6.08	5.54	5.00	4.46	3.92	3.38	2.84	2.30
249	252	7.80	7.26	6.72	6.18	5.64	5.10	4.56	4.03	3.49	2.95	2.41
252	255	7.91	7.37	6.83	6.29	5.75	5.21	4.67	4.13	3.59	3.05	2.51
255	258	8.01	7.47	6.93	6.40	5.86	5.32	4.78	4.24	3.70	3.16	2.62
258	261	8.12	7.58	7.04	6.50	5.96	5.42	4.88	4.34	3.81	3.27	2.73
261	264	8.23	7.69	7.15	6.61	6.07	5.53	4.99	4.45	3.91	3.37	2.83
264	267	8.39	7.79	7.25	6.71	6.18	5.64	5.10	4.56	4.02	3.48	2.94
267	270	8.59	7.90	7.36	6.82	6.28	5.74	5.20	4.66	4.12	3.59	3.05
270	273	8.79	8.01	7.47	6.93	6.39	5.85	5.31	4.77	4.23	3.69	3.15
273	276	9.00	8.11	7.57	7.03	6.50	5.96	5.42	4.88	4.34	3.80	3.26
276	279	9.20	8.22	7.68	7.14	6.60	6.06	5.52	4.98	4.44	3.91	3.37
279	282	9.41	8.37	7.79	7.25	6.71	6.17	5.63	5.09	4.55	4.01	3.47
282	285	9.61	8.58	7.89	7.35	6.81	6.28	5.74	5.20	4.66	4.12	3.58
285	288	9.81	8.78	8.00	7.46	6.92	6.38	5.84	5.30	4.76	4.22	3.69
288	291	10.02	8.99	8.11	7.57	7.03	6.49	5.95	5.41	4.87	4.33	3.79
291	294	10.22	9.19	8.21	7.67	7.13	6.59	6.06	5.52	4.98	4.44	3.90
294	297	10.43	9.39	8.36	7.78	7.24	6.70	6.16	5.62	5.08	4.54	4.00
297	300	10.63	9.60	8.56	7.89	7.35	6.81	6.27	5.73	5.19	4.65	4.11

Effective Date: January 1, 2014

Civil union partners use Married chart