

2025 Income Tax Withholding Instructions, Tables, and Charts

EFFECTIVE JANUARY 1, 2025 - EXPIRES DECEMBER 31, 2025

This document is designed to provide an overview of Vermont Withholding. If you need further clarification, please contact the Taxpayer Services Division Business Section by phone at 802-828-2551 or by email at tax.business@vermont.gov.

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Instructions

Payments 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 \(Circular E\)](https://www.irs.gov/pub/irs-pdf/p15.pdf) (www.irs.gov/pub/irs-pdf/p15.pdf).

How Vermont Income Tax Withholding is Calculated

The Vermont Income Tax Withholding is calculated similarly to the federal withholding 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 are determined from the employee's Form W-4VT, Vermont Employee's Withholding Allowance Certificate.

Employees who have adjusted their federal withholding in anticipation of a credit(s) and employees in civil unions or civil marriages will not have the correct Vermont tax withheld unless they complete form W-4VT.

An employer may use the information from federal form W-4 if a Vermont form is not submitted, but there is a possibility that not enough tax will be withheld. This could result in a tax liability or tax owed when employees file their taxes. If federal form W-4 indicates an additional amount of federal withholding for each pay period on Line 6, Vermont's withholding should be increased by 30% of the extra federal withholding.

Employees should complete or update form W-4VT. The Department strongly recommends that employers require their employees to complete or update form W-4VT.

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 Vermont withholding on the wages for the entire 40 hours is \$48.00, the Vermont withholding for the 16 hours is:

Calculation: $\$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.

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 pretax 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 to civil unions and civil marriages, not to domestic partnership arrangements.

Child Care Contribution

Employers must pay a 0.44% payroll tax, the Child Care Contribution (CCC), on their employees' wages paid on or after July 1, 2024, to the Department. All wages as defined under Section 3401 of the Internal Revenue Code that are subject to Vermont income tax withholding are also subject to the 0.44% CCC. For example, wages paid for work physically performed in Vermont (whether at a Vermont job site or from an employee's Vermont remote work location) are subject to both Vermont income tax withholding and the CCC. For employers, contributions are paid in the same manner and frequency as withholding.

Wages for which Vermont income tax withholding is not required, such as wages paid in connection with work physically performed outside of Vermont and paid by an out-of-state employer, are not subject to the CCC. An employer who voluntarily withholds and remits Vermont income tax for such wages as a courtesy to its Vermont-resident employees is not required to remit CCC on those wages.

[Visit our Child Care Contribution webpage to learn more about the CCC and how it is calculated](https://tax.vermont.gov/business/child-care-contribution) (tax.vermont.gov/business/child-care-contribution).

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 30% of the federal withholding. In all cases, the taxpayer is responsible for ensuring the correct amount is withheld to avoid underpayment of the Vermont tax liability.

Payments Under a Non-Qualified Deferred Compensation Plan

When a person makes a payment 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.

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 through myVTax](https://myvtax.vermont.gov) (myvtax.vermont.gov) or using [Form BR-400, Application for a Business Tax Account](https://tax.vermont.gov/sites/tax/files/documents/BR-400.pdf) (tax.vermont.gov/sites/tax/files/documents/BR-400.pdf).

The department will determine your filing frequency based on your annual withholding totals. You may file your returns and pay the tax due online [through myVTax](https://myvtax.vermont.gov) (myvtax.vermont.gov) or you may file using paper forms available on our website.

Filing Forms W-2 and/or 1099

All employers are required to [file Form WHT-434, Annual Withholding Reconciliation](https://tax.vermont.gov/sites/tax/files/documents/WHT-434.pdf) (tax.vermont.gov/sites/tax/files/documents/WHT-434.pdf) by January 31 each year. 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 previous 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 through myVTax](https://myvtax.vermont.gov) (myvtax.vermont.gov).

Electronic filing is required for 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 must submit all filings electronically.

Combined Fed/State Program

The Vermont Department of Taxes no longer participates in the Combined Fed/State program for submitting W-2 and 1099 forms with the IRS. You must file these forms directly with the department.

Resources

Fact Sheets, Guidance, and Forms

- [Withholding for Employers](https://tax.vermont.gov/business/withholding) (tax.vermont.gov/business/withholding)
- [Form BR-400, Application for a Business Tax Account](https://tax.vermont.gov/sites/tax/files/documents/BR-400.pdf) (tax.vermont.gov/sites/tax/files/documents/BR-400.pdf)
- [Form W-4VT, Vermont Employee's Withholding Allowance Certificate](https://tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf) (tax.vermont.gov/sites/tax/files/documents/W-4VT.pdf)
- [Form WHT-434, Annual Withholding Reconciliation](https://tax.vermont.gov/sites/tax/files/documents/WHT-434.pdf) (tax.vermont.gov/sites/tax/files/documents/WHT-434.pdf)
- [GB-1326, Vermont Child Care Contribution Guide](https://tax.vermont.gov/sites/tax/files/documents/GB-1326.pdf) (tax.vermont.gov/sites/tax/files/documents/GB-1326.pdf)
- [IRS Publication 15 \(Circular E\)](https://www.irs.gov/pub/irs-pdf/p15.pdf) (www.irs.gov/pub/irs-pdf/p15.pdf)

Other Helpful Resources

- [Internal Revenue Service - Federal Income Tax](https://www.irs.gov) (www.irs.gov) Phone: 800-829-1040
- [Social Security Administration - Social Security/Medicare](https://www.ssa.gov) (www.ssa.gov) Phone: 800-772-1213
- [Vermont Department of Labor - Unemployment Insurance, Minimum Wage, Overtime, Worker Compensation](https://labor.vermont.gov) (labor.vermont.gov) Phone: 802-828-4000

Contact Us

If you have questions, contact the Taxpayer Services Division at 802-828-2551 or tax.business@vermont.gov.

Mailing Address:

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Taxpayer Services Division
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Montpelier, VT 05601-0547

Vermont Percentage Method Withholding Tables

(for wages paid in 2025)

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	\$74	\$0	+	of amount over	\$0	\$221	\$0	+	of amount over		
74	1,024	0	+	3.35%	\$74	221	1,807	0	+	3.35%	\$221
1,024	2,375	31.83	+	6.60%	1,024	1,807	4,056	53.13	+	6.60%	1,807
2,375	4,875	120.99	+	7.60%	2,375	4,056	6,067	201.56	+	7.60%	4,056
4,875	-	310.99	+	8.75%	4,875	6,067	-	354.40	+	8.75%	6,067

*use wages after subtracting withholding allowances (one withholding allowance equals \$101.92)

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	\$147	\$0	+	of amount over	\$0	\$441	\$0	+	of amount over		
147	2,047	0	+	3.35%	\$147	441	3,614	0	+	3.35%	\$441
2,047	4,751	63.65	+	6.60%	2,047	3,614	8,113	106.30	+	6.60%	3,614
4,751	9,751	242.11	+	7.60%	4,751	8,113	12,134	403.23	+	7.60%	8,113
9,751	-	622.11	+	8.75%	9,751	12,134	-	708.83	+	8.75%	12,134

*use wages after subtracting withholding allowances (one withholding allowance equals \$203.85)

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	\$159	\$0	+	of amount over	\$0	\$478	\$0	+	of amount over		
159	2,218	0	+	3.35%	\$159	478	3,916	0	+	3.35%	\$478
2,218	5,147	68.98	+	6.60%	2,218	3,916	8,789	115.17	+	6.60%	3,916
5,147	10,564	262.29	+	7.60%	5,147	8,789	13,145	436.79	+	7.60%	8,789
10,564	-	673.98	+	8.75%	10,564	13,145	-	767.85	+	8.75%	13,145

*use wages after subtracting withholding allowances (one withholding allowance equals \$220.83)

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	\$319	\$0	+	of amount over	\$0	\$956	\$0	+	of amount over		
319	4,435	0	+	3.35%	\$319	956	7,831	0	+	3.35%	\$956
4,435	10,294	137.89	+	6.60%	4,435	7,831	17,577	230.31	+	6.60%	7,831
10,294	21,127	524.58	+	7.60%	10,294	17,577	26,290	873.55	+	7.60%	17,577
21,127	-	1,347.89	+	8.75%	21,127	26,290	-	1,535.74	+	8.75%	26,290

*use wages after subtracting withholding allowances (one withholding allowance equals \$441.67)

Vermont Percentage Method Withholding Tables

(for wages paid in 2025)

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	\$956	\$0	of amount over	\$0	\$2,869	\$0	of amount over	\$0	of amount over
956	13,306	0	+ 3.35%	\$956	2,869	23,494	0	+ 3.35%	\$2,869
13,306	30,881	413.73	+ 6.60%	13,306	23,494	52,731	690.94	+ 6.60%	23,494
30,881	63,381	1,573.68	+ 7.60%	30,881	52,731	78,869	2,620.58	+ 7.60%	52,731
63,381	-	4,043.68	+ 8.75%	63,381	78,869	-	4,607.07	+ 8.75%	78,869

*use wages after subtracting withholding allowances (one withholding allowance equals \$1325.00)

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	\$3,825	\$0	of amount over	\$0	\$11,475	\$0	of amount over	\$0	of amount over
3,825	53,225	0	+ 3.35%	\$3,825	11,475	93,975	0	+ 3.35%	\$11,475
53,225	123,525	1,654.90	+ 6.60%	53,225	93,975	210,925	2,763.75	+ 6.60%	93,975
123,525	253,525	6,294.70	+ 7.60%	123,525	210,925	315,475	10,482.45	+ 7.60%	210,925
253,525	-	16,174.70	+ 8.75%	253,525	315,475	-	18,428.25	+ 8.75%	315,475

*use wages after subtracting withholding allowances (one withholding allowance equals \$5300.00)

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	\$14.70	\$0	of amount over	\$0	\$44.10	\$0.00	of amount over	\$0.00	of amount over
14.70	204.70	0.00	+ 3.35%	\$14.70	44.10	361.40	0.00	+ 3.35%	\$44.10
204.70	475.10	6.37	+ 6.60%	204.70	361.40	811.30	10.63	+ 6.60%	361.40
475.10	975.10	24.21	+ 7.60%	475.10	811.30	1,213.40	40.32	+ 7.60%	811.30
975.10	-	62.21	+ 8.75%	975.10	1,213.40	-	70.88	+ 8.75%	1,213.40

*use wages after subtracting withholding allowances (one withholding allowance equals \$20.38)

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 \$1800 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 \$101.92 = \203.84 .
 Her wages (after allowances) are: $\$1800 - \$203.84 = \$1596.16$.
 Because \$1596.16 falls between \$221 and \$1807, the tax is computed as \$0.00 plus 3.35% of the amount over \$221.

$\$1596.16 - 221.00 = \1375.16
 $\$1375.16 \times 0.0335 = \46.07
 $\$46.07 + 0.00 = \46.07

Vermont withholding is \$46.07.

2025

Vermont Wage Bracket Withholding Charts
Single Weekly

2025

Married Weekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	85	0	0	0	0	0	0	0	0	0	0	0
85	100	1	0	0	0	0	0	0	0	0	0	0
100	115	1	0	0	0	0	0	0	0	0	0	0
115	130	2	0	0	0	0	0	0	0	0	0	0
130	145	2	0	0	0	0	0	0	0	0	0	0
145	160	3	0	0	0	0	0	0	0	0	0	0
160	175	3	0	0	0	0	0	0	0	0	0	0
175	190	4	0	0	0	0	0	0	0	0	0	0
190	205	4	1	0	0	0	0	0	0	0	0	0
205	220	5	1	0	0	0	0	0	0	0	0	0
220	235	5	2	0	0	0	0	0	0	0	0	0
235	250	6	2	0	0	0	0	0	0	0	0	0
250	265	6	3	0	0	0	0	0	0	0	0	0
265	280	7	3	0	0	0	0	0	0	0	0	0
280	295	7	4	0	0	0	0	0	0	0	0	0
295	310	8	4	1	0	0	0	0	0	0	0	0
310	325	8	5	1	0	0	0	0	0	0	0	0
325	340	9	5	2	0	0	0	0	0	0	0	0
340	355	9	6	2	0	0	0	0	0	0	0	0
355	370	10	6	3	0	0	0	0	0	0	0	0
370	385	10	7	3	0	0	0	0	0	0	0	0
385	400	11	7	4	0	0	0	0	0	0	0	0
400	415	11	8	4	1	0	0	0	0	0	0	0
415	430	12	8	5	1	0	0	0	0	0	0	0
430	445	12	9	5	2	0	0	0	0	0	0	0
445	460	13	9	6	2	0	0	0	0	0	0	0
460	475	13	10	6	3	0	0	0	0	0	0	0
475	490	14	10	7	3	0	0	0	0	0	0	0
490	505	14	11	7	4	1	0	0	0	0	0	0
505	520	15	11	8	4	1	0	0	0	0	0	0
520	535	15	12	8	5	2	0	0	0	0	0	0
535	550	16	12	9	5	2	0	0	0	0	0	0
550	565	16	13	9	6	3	0	0	0	0	0	0
565	580	17	13	10	6	3	0	0	0	0	0	0
580	595	17	14	10	7	4	0	0	0	0	0	0
595	610	18	14	11	7	4	1	0	0	0	0	0
610	625	18	15	11	8	5	1	0	0	0	0	0
625	640	19	15	12	8	5	2	0	0	0	0	0
640	655	19	16	12	9	6	2	0	0	0	0	0
655	670	20	16	13	9	6	3	0	0	0	0	0
670	685	20	17	13	10	7	3	0	0	0	0	0
685	700	21	17	14	10	7	4	0	0	0	0	0
700	715	21	18	14	11	8	4	1	0	0	0	0
715	730	22	18	15	11	8	5	1	0	0	0	0
730	745	22	19	15	12	9	5	2	0	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	235	0	0	0	0	0	0	0	0	0	0	0
235	250	1	0	0	0	0	0	0	0	0	0	0
250	265	1	0	0	0	0	0	0	0	0	0	0
265	280	2	0	0	0	0	0	0	0	0	0	0
280	295	2	0	0	0	0	0	0	0	0	0	0
295	310	3	0	0	0	0	0	0	0	0	0	0
310	325	3	0	0	0	0	0	0	0	0	0	0
325	340	4	0	0	0	0	0	0	0	0	0	0
340	355	4	1	0	0	0	0	0	0	0	0	0
355	370	5	1	0	0	0	0	0	0	0	0	0
370	385	5	2	0	0	0	0	0	0	0	0	0
385	400	6	2	0	0	0	0	0	0	0	0	0
400	415	6	3	0	0	0	0	0	0	0	0	0
415	430	7	3	0	0	0	0	0	0	0	0	0
430	445	7	4	0	0	0	0	0	0	0	0	0
445	460	8	4	1	0	0	0	0	0	0	0	0
460	475	8	5	1	0	0	0	0	0	0	0	0
475	490	9	5	2	0	0	0	0	0	0	0	0
490	505	9	6	2	0	0	0	0	0	0	0	0
505	520	10	6	3	0	0	0	0	0	0	0	0
520	535	10	7	3	0	0	0	0	0	0	0	0
535	550	11	7	4	1	0	0	0	0	0	0	0
550	565	11	8	4	1	0	0	0	0	0	0	0
565	580	12	8	5	2	0	0	0	0	0	0	0
580	595	12	9	5	2	0	0	0	0	0	0	0
595	610	13	9	6	3	0	0	0	0	0	0	0
610	625	13	10	6	3	0	0	0	0	0	0	0
625	640	14	10	7	4	0	0	0	0	0	0	0
640	655	14	11	7	4	1	0	0	0	0	0	0
655	670	15	11	8	5	1	0	0	0	0	0	0
670	685	15	12	8	5	2	0	0	0	0	0	0
685	700	16	12	9	6	2	0	0	0	0	0	0
700	715	16	13	9	6	3	0	0	0	0	0	0
715	730	17	13	10	7	3	0	0	0	0	0	0
730	745	17	14	10	7	4	0	0	0	0	0	0
745	760	18	14	11	8	4	1	0	0	0	0	0
760	775	18	15	11	8	5	1	0	0	0	0	0
775	790	19	15	12	9	5	2	0	0	0	0	0
790	805	19	16	12	9	6	2	0	0	0	0	0
805	820	20	16	13	10	6	3	0	0	0	0	0
820	835	20	17	13	10	7	3	0	0	0	0	0
835	850	21	17	14	11	7	4	0	0	0	0	0
850	865	21	18	15	11	8	4	1	0	0	0	0
865	880	22	18	15	12	8	5	1	0	0	0	0
880	895	22	19	16	12	9	5	2	0	0	0	0

2025

Vermont Wage Bracket Withholding Charts
Single Weekly

2025

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:												
745	760	23	19	16	13	9	6	2	0	0	0	0
760	775	23	20	16	13	10	6	3	0	0	0	0
775	790	24	20	17	14	10	7	3	0	0	0	0
790	805	24	21	17	14	11	7	4	0	0	0	0
805	820	25	21	18	15	11	8	4	1	0	0	0
820	835	25	22	18	15	12	8	5	1	0	0	0
835	850	26	22	19	16	12	9	5	2	0	0	0
850	865	26	23	19	16	13	9	6	2	0	0	0
865	880	27	23	20	17	13	10	6	3	0	0	0
880	895	27	24	20	17	14	10	7	3	0	0	0
895	910	28	24	21	18	14	11	7	4	0	0	0
910	925	28	25	21	18	15	11	8	4	1	0	0
925	940	29	25	22	19	15	12	8	5	1	0	0
940	955	29	26	22	19	16	12	9	5	2	0	0
955	970	30	26	23	20	16	13	9	6	2	0	0
970	985	30	27	23	20	17	13	10	6	3	0	0
985	1000	31	27	24	21	17	14	10	7	3	0	0
1000	1015	31	28	24	21	18	14	11	7	4	1	0
1015	1030	32	28	25	22	18	15	11	8	4	1	0
1030	1045	33	29	25	22	19	15	12	8	5	2	0
1045	1060	34	29	26	23	19	16	12	9	5	2	0
1060	1075	35	30	26	23	20	16	13	9	6	3	0
1075	1090	36	30	27	24	20	17	13	10	6	3	0
1090	1105	37	31	27	24	21	17	14	10	7	4	0
1105	1120	38	31	28	25	21	18	14	11	7	4	1
1120	1135	39	32	28	25	22	18	15	11	8	5	1
1135	1150	40	33	29	26	22	19	15	12	8	5	2
1150	1165	41	34	29	26	23	19	16	12	9	6	2
1165	1180	42	35	30	27	23	20	16	13	9	6	3
1180	1195	43	36	30	27	24	20	17	13	10	7	3
1195	1210	44	37	31	28	24	21	17	14	11	7	4
1210	1225	45	38	31	28	25	21	18	14	11	8	4
1225	1240	46	39	32	29	25	22	18	15	12	8	5
1240	1255	47	40	33	29	26	22	19	15	12	9	5
1255	1270	48	41	34	30	26	23	19	16	13	9	6
1270	1285	49	42	35	30	27	23	20	16	13	10	6
1285	1300	50	43	36	31	27	24	20	17	14	10	7
1300	1315	51	44	37	31	28	24	21	17	14	11	7
1315	1330	52	45	38	32	28	25	21	18	15	11	8
1330	1345	53	46	39	32	29	25	22	18	15	12	8
1345	1360	54	47	40	33	29	26	22	19	16	12	9
1360	1375	55	48	41	34	30	26	23	19	16	13	9
1375	1390	56	49	42	35	30	27	23	20	17	13	10
1390	1405	57	50	43	36	31	27	24	20	17	14	10
1405	1420	57	51	44	37	31	28	24	21	18	14	11

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
895	910	23	19	16	13	9	6	2	0	0	0	0
910	925	23	20	17	13	10	6	3	0	0	0	0
925	940	24	20	17	14	10	7	3	0	0	0	0
940	955	24	21	18	14	11	7	4	0	0	0	0
955	970	25	21	18	15	11	8	4	1	0	0	0
970	985	25	22	19	15	12	8	5	1	0	0	0
985	1000	26	22	19	16	12	9	5	2	0	0	0
1000	1015	26	23	20	16	13	9	6	2	0	0	0
1015	1030	27	23	20	17	13	10	6	3	0	0	0
1030	1045	27	24	21	17	14	10	7	3	0	0	0
1045	1060	28	24	21	18	14	11	7	4	1	0	0
1060	1075	28	25	22	18	15	11	8	4	1	0	0
1075	1090	29	25	22	19	15	12	8	5	2	0	0
1090	1105	29	26	23	19	16	12	9	5	2	0	0
1105	1120	30	26	23	20	16	13	9	6	3	0	0
1120	1135	30	27	24	20	17	13	10	6	3	0	0
1135	1150	31	27	24	21	17	14	10	7	4	0	0
1150	1165	31	28	25	21	18	14	11	7	4	1	0
1165	1180	32	28	25	22	18	15	11	8	5	1	0
1180	1195	32	29	26	22	19	15	12	8	5	2	0
1195	1210	33	29	26	23	19	16	12	9	6	2	0
1210	1225	33	30	27	23	20	16	13	9	6	3	0
1225	1240	34	30	27	24	20	17	13	10	7	3	0
1240	1255	34	31	28	24	21	17	14	10	7	4	0
1255	1270	35	31	28	25	21	18	14	11	8	4	1
1270	1285	35	32	29	25	22	18	15	12	8	5	1
1285	1300	36	32	29	26	22	19	15	12	9	5	2
1300	1315	36	33	30	26	23	19	16	13	9	6	2
1315	1330	37	33	30	27	23	20	16	13	10	6	3
1330	1345	37	34	31	27	24	20	17	14	10	7	3
1345	1360	38	35	31	28	24	21	17	14	11	7	4
1360	1375	38	35	32	28	25	21	18	15	11	8	4
1375	1390	39	36	32	29	25	22	18	15	12	8	5
1390	1405	39	36	33	29	26	22	19	16	12	9	5
1405	1420	40	37	33	30	26	23	19	16	13	9	6
1420	1435	40	37	34	30	27	23	20	17	13	10	6
1435	1450	41	38	34	31	27	24	20	17	14	10	7
1450	1465	41	38	35	31	28	24	21	18	14	11	7
1465	1480	42	39	35	32	28	25	21	18	15	11	8
1480	1495	42	39	36	32	29	25	22	19	15	12	8
1495	1510	43	40	36	33	29	26	22	19	16	12	9
1510	1525	43	40	37	33	30	26	23	20	16	13	9
1525	1540	44	41	37	34	30	27	23	20	17	13	10
1540	1555	44	41	38	34	31	27	24	21	17	14	10
1555	1570	45	42	38	35	31	28	24	21	18	14	11

2025

Vermont Wage Bracket Withholding Charts
Single Biweekly

2025

Married Biweekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	170	0	0	0	0	0	0	0	0	0	0	0
170	200	1	0	0	0	0	0	0	0	0	0	0
200	230	2	0	0	0	0	0	0	0	0	0	0
230	260	3	0	0	0	0	0	0	0	0	0	0
260	290	4	0	0	0	0	0	0	0	0	0	0
290	320	5	0	0	0	0	0	0	0	0	0	0
320	350	6	0	0	0	0	0	0	0	0	0	0
350	380	7	0	0	0	0	0	0	0	0	0	0
380	410	8	1	0	0	0	0	0	0	0	0	0
410	440	9	2	0	0	0	0	0	0	0	0	0
440	470	10	3	0	0	0	0	0	0	0	0	0
470	500	11	4	0	0	0	0	0	0	0	0	0
500	530	12	5	0	0	0	0	0	0	0	0	0
530	560	13	7	0	0	0	0	0	0	0	0	0
560	590	14	8	1	0	0	0	0	0	0	0	0
590	620	15	9	2	0	0	0	0	0	0	0	0
620	650	16	10	3	0	0	0	0	0	0	0	0
650	680	17	11	4	0	0	0	0	0	0	0	0
680	710	18	12	5	0	0	0	0	0	0	0	0
710	740	19	13	6	0	0	0	0	0	0	0	0
740	770	20	14	7	0	0	0	0	0	0	0	0
770	800	21	15	8	1	0	0	0	0	0	0	0
800	830	22	16	9	2	0	0	0	0	0	0	0
830	860	23	17	10	3	0	0	0	0	0	0	0
860	890	24	18	11	4	0	0	0	0	0	0	0
890	920	25	19	12	5	0	0	0	0	0	0	0
920	950	26	20	13	6	0	0	0	0	0	0	0
950	980	27	21	14	7	0	0	0	0	0	0	0
980	1010	28	22	15	8	1	0	0	0	0	0	0
1010	1040	29	23	16	9	2	0	0	0	0	0	0
1040	1070	30	24	17	10	3	0	0	0	0	0	0
1070	1100	31	25	18	11	4	0	0	0	0	0	0
1100	1130	32	26	19	12	5	0	0	0	0	0	0
1130	1160	33	27	20	13	6	0	0	0	0	0	0
1160	1190	34	28	21	14	7	0	0	0	0	0	0
1190	1220	35	29	22	15	8	1	0	0	0	0	0
1220	1250	36	30	23	16	9	2	0	0	0	0	0
1250	1280	37	31	24	17	10	3	0	0	0	0	0
1280	1310	38	32	25	18	11	4	0	0	0	0	0
1310	1340	39	33	26	19	12	5	0	0	0	0	0
1340	1370	40	34	27	20	13	6	0	0	0	0	0
1370	1400	41	35	28	21	14	7	0	0	0	0	0
1400	1430	42	36	29	22	15	8	2	0	0	0	0
1430	1460	43	37	30	23	16	9	3	0	0	0	0
1460	1490	44	38	31	24	17	10	4	0	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	470	0	0	0	0	0	0	0	0	0	0	0
470	500	1	0	0	0	0	0	0	0	0	0	0
500	530	2	0	0	0	0	0	0	0	0	0	0
530	560	3	0	0	0	0	0	0	0	0	0	0
560	590	4	0	0	0	0	0	0	0	0	0	0
590	620	5	0	0	0	0	0	0	0	0	0	0
620	650	6	0	0	0	0	0	0	0	0	0	0
650	680	7	1	0	0	0	0	0	0	0	0	0
680	710	8	2	0	0	0	0	0	0	0	0	0
710	740	10	3	0	0	0	0	0	0	0	0	0
740	770	11	4	0	0	0	0	0	0	0	0	0
770	800	12	5	0	0	0	0	0	0	0	0	0
800	830	13	6	0	0	0	0	0	0	0	0	0
830	860	14	7	0	0	0	0	0	0	0	0	0
860	890	15	8	1	0	0	0	0	0	0	0	0
890	920	16	9	2	0	0	0	0	0	0	0	0
920	950	17	10	3	0	0	0	0	0	0	0	0
950	980	18	11	4	0	0	0	0	0	0	0	0
980	1010	19	12	5	0	0	0	0	0	0	0	0
1010	1040	20	13	6	0	0	0	0	0	0	0	0
1040	1070	21	14	7	0	0	0	0	0	0	0	0
1070	1100	22	15	8	1	0	0	0	0	0	0	0
1100	1130	23	16	9	2	0	0	0	0	0	0	0
1130	1160	24	17	10	3	0	0	0	0	0	0	0
1160	1190	25	18	11	4	0	0	0	0	0	0	0
1190	1220	26	19	12	5	0	0	0	0	0	0	0
1220	1250	27	20	13	6	0	0	0	0	0	0	0
1250	1280	28	21	14	7	0	0	0	0	0	0	0
1280	1310	29	22	15	8	1	0	0	0	0	0	0
1310	1340	30	23	16	9	2	0	0	0	0	0	0
1340	1370	31	24	17	10	3	0	0	0	0	0	0
1370	1400	32	25	18	11	4	0	0	0	0	0	0
1400	1430	33	26	19	12	5	0	0	0	0	0	0
1430	1460	34	27	20	13	6	0	0	0	0	0	0
1460	1490	35	28	21	14	7	0	0	0	0	0	0
1490	1520	36	29	22	15	8	1	0	0	0	0	0
1520	1550	37	30	23	16	9	2	0	0	0	0	0
1550	1580	38	31	24	17	10	3	0	0	0	0	0
1580	1610	39	32	25	18	11	5	0	0	0	0	0
1610	1640	40	33	26	19	12	6	0	0	0	0	0
1640	1670	41	34	27	20	13	7	0	0	0	0	0
1670	1700	42	35	28	21	14	8	1	0	0	0	0
1700	1730	43	36	29	22	15	9	2	0	0	0	0
1730	1760	44	37	30	23	16	10	3	0	0	0	0
1760	1790	45	38	31	24	17	11	4	0	0	0	0

2025

Vermont Wage Bracket Withholding Charts
Single Biweekly

2025

Married Biweekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
1490	1520	45	39	32	25	18	11	5	0	0	0	0
1520	1550	46	40	33	26	19	12	6	0	0	0	0
1550	1580	47	41	34	27	20	13	7	0	0	0	0
1580	1610	49	42	35	28	21	14	8	1	0	0	0
1610	1640	50	43	36	29	22	15	9	2	0	0	0
1640	1670	51	44	37	30	23	16	10	3	0	0	0
1670	1700	52	45	38	31	24	17	11	4	0	0	0
1700	1730	53	46	39	32	25	18	12	5	0	0	0
1730	1760	54	47	40	33	26	19	13	6	0	0	0
1760	1790	55	48	41	34	27	20	14	7	0	0	0
1790	1820	56	49	42	35	28	21	15	8	1	0	0
1820	1850	57	50	43	36	29	22	16	9	2	0	0
1850	1880	58	51	44	37	30	23	17	10	3	0	0
1880	1910	59	52	45	38	31	24	18	11	4	0	0
1910	1940	60	53	46	39	32	25	19	12	5	0	0
1940	1970	61	54	47	40	33	26	20	13	6	0	0
1970	2000	62	55	48	41	34	27	21	14	7	0	0
2000	2030	63	56	49	42	35	28	22	15	8	1	0
2030	2060	64	57	50	43	36	29	23	16	9	2	0
2060	2090	65	58	51	44	37	30	24	17	10	3	0
2090	2120	67	59	52	45	38	31	25	18	11	4	0
2120	2150	69	60	53	46	39	32	26	19	12	5	0
2150	2180	71	61	54	47	40	33	27	20	13	6	0
2180	2210	73	62	55	48	41	34	28	21	14	7	0
2210	2240	75	63	56	49	42	35	29	22	15	8	1
2240	2270	77	64	57	50	43	36	30	23	16	9	2
2270	2300	79	66	58	51	44	37	31	24	17	10	3
2300	2330	81	68	59	52	45	38	32	25	18	11	4
2330	2360	83	70	60	53	46	39	33	26	19	12	5
2360	2390	85	72	61	54	47	40	34	27	20	13	6
2390	2420	87	74	62	55	48	41	35	28	21	14	7
2420	2450	89	76	63	56	49	42	36	29	22	15	8
2450	2480	91	78	64	57	50	44	37	30	23	16	9
2480	2510	93	80	66	58	51	45	38	31	24	17	10
2510	2540	95	82	68	59	52	46	39	32	25	18	11
2540	2570	97	84	70	60	53	47	40	33	26	19	12
2570	2600	99	86	72	61	54	48	41	34	27	20	13
2600	2630	101	88	74	62	55	49	42	35	28	21	14
2630	2660	103	90	76	63	56	50	43	36	29	22	15
2660	2690	105	92	78	65	57	51	44	37	30	23	16
2690	2720	107	94	80	67	58	52	45	38	31	24	17
2720	2750	109	96	82	69	59	53	46	39	32	25	18
2750	2780	111	98	84	71	60	54	47	40	33	26	19
2780	2810	113	100	86	73	61	55	48	41	34	27	20
2810	2840	115	102	88	75	62	56	49	42	35	28	21

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
1790	1820	46	39	32	25	18	12	5	0	0	0	0
1820	1850	47	40	33	26	19	13	6	0	0	0	0
1850	1880	48	41	34	27	20	14	7	0	0	0	0
1880	1910	49	42	35	28	21	15	8	1	0	0	0
1910	1940	50	43	36	29	22	16	9	2	0	0	0
1940	1970	51	44	37	30	23	17	10	3	0	0	0
1970	2000	52	45	38	31	24	18	11	4	0	0	0
2000	2030	53	46	39	32	25	19	12	5	0	0	0
2030	2060	54	47	40	33	26	20	13	6	0	0	0
2060	2090	55	48	41	34	27	21	14	7	0	0	0
2090	2120	56	49	42	35	28	22	15	8	1	0	0
2120	2150	57	50	43	36	29	23	16	9	2	0	0
2150	2180	58	51	44	37	30	24	17	10	3	0	0
2180	2210	59	52	45	38	31	25	18	11	4	0	0
2210	2240	60	53	46	39	32	26	19	12	5	0	0
2240	2270	61	54	47	40	33	27	20	13	6	0	0
2270	2300	62	55	48	41	34	28	21	14	7	0	0
2300	2330	63	56	49	42	35	29	22	15	8	1	0
2330	2360	64	57	50	43	36	30	23	16	9	2	0
2360	2390	65	58	51	44	37	31	24	17	10	3	0
2390	2420	66	59	52	45	38	32	25	18	11	4	0
2420	2450	67	60	53	46	39	33	26	19	12	5	0
2450	2480	68	61	54	47	40	34	27	20	13	6	0
2480	2510	69	62	55	48	41	35	28	21	14	7	1
2510	2540	70	63	56	49	42	36	29	22	15	8	2
2540	2570	71	64	57	50	43	37	30	23	16	9	3
2570	2600	72	65	58	51	44	38	31	24	17	10	4
2600	2630	73	66	59	52	46	39	32	25	18	11	5
2630	2660	74	67	60	53	47	40	33	26	19	12	6
2660	2690	75	68	61	54	48	41	34	27	20	13	7
2690	2720	76	69	62	55	49	42	35	28	21	14	8
2720	2750	77	70	63	56	50	43	36	29	22	15	9
2750	2780	78	71	64	57	51	44	37	30	23	16	10
2780	2810	79	72	65	58	52	45	38	31	24	17	11
2810	2840	80	73	66	59	53	46	39	32	25	18	12
2840	2870	81	74	67	60	54	47	40	33	26	19	13
2870	2900	82	75	68	61	55	48	41	34	27	20	14
2900	2930	83	76	69	62	56	49	42	35	28	21	15
2930	2960	84	77	70	63	57	50	43	36	29	22	16
2960	2990	85	78	71	64	58	51	44	37	30	23	17
2990	3020	86	79	72	65	59	52	45	38	31	24	18
3020	3050	87	80	73	66	60	53	46	39	32	25	19
3050	3080	88	81	74	67	61	54	47	40	33	26	20
3080	3110	89	82	75	68	62	55	48	41	34	27	21
3110	3140	90	83	76	69	63	56	49	42	35	28	22

2025

Vermont Wage Bracket Withholding Charts
Single Semimonthly

2025

Married Semimonthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	170	0	0	0	0	0	0	0	0	0	0	0
170	200	1	0	0	0	0	0	0	0	0	0	0
200	230	2	0	0	0	0	0	0	0	0	0	0
230	260	3	0	0	0	0	0	0	0	0	0	0
260	290	4	0	0	0	0	0	0	0	0	0	0
290	320	5	0	0	0	0	0	0	0	0	0	0
320	350	6	0	0	0	0	0	0	0	0	0	0
350	380	7	0	0	0	0	0	0	0	0	0	0
380	410	8	0	0	0	0	0	0	0	0	0	0
410	440	9	2	0	0	0	0	0	0	0	0	0
440	470	10	3	0	0	0	0	0	0	0	0	0
470	500	11	4	0	0	0	0	0	0	0	0	0
500	530	12	5	0	0	0	0	0	0	0	0	0
530	560	13	6	0	0	0	0	0	0	0	0	0
560	590	14	7	0	0	0	0	0	0	0	0	0
590	620	15	8	0	0	0	0	0	0	0	0	0
620	650	16	9	1	0	0	0	0	0	0	0	0
650	680	17	10	2	0	0	0	0	0	0	0	0
680	710	18	11	3	0	0	0	0	0	0	0	0
710	740	19	12	4	0	0	0	0	0	0	0	0
740	770	20	13	5	0	0	0	0	0	0	0	0
770	800	21	14	6	0	0	0	0	0	0	0	0
800	830	22	15	7	0	0	0	0	0	0	0	0
830	860	23	16	8	1	0	0	0	0	0	0	0
860	890	24	17	9	2	0	0	0	0	0	0	0
890	920	25	18	10	3	0	0	0	0	0	0	0
920	950	26	19	11	4	0	0	0	0	0	0	0
950	980	27	20	12	5	0	0	0	0	0	0	0
980	1010	28	21	13	6	0	0	0	0	0	0	0
1010	1040	29	22	14	7	0	0	0	0	0	0	0
1040	1070	30	23	15	8	0	0	0	0	0	0	0
1070	1100	31	24	16	9	1	0	0	0	0	0	0
1100	1130	32	25	17	10	2	0	0	0	0	0	0
1130	1160	33	26	18	11	3	0	0	0	0	0	0
1160	1190	34	27	19	12	4	0	0	0	0	0	0
1190	1220	35	28	20	13	5	0	0	0	0	0	0
1220	1250	36	29	21	14	6	0	0	0	0	0	0
1250	1280	37	30	22	15	7	0	0	0	0	0	0
1280	1310	38	31	23	16	8	1	0	0	0	0	0
1310	1340	39	32	24	17	9	2	0	0	0	0	0
1340	1370	40	33	25	18	10	3	0	0	0	0	0
1370	1400	41	34	26	19	11	4	0	0	0	0	0
1400	1430	42	35	27	20	12	5	0	0	0	0	0
1430	1460	43	36	28	21	13	6	0	0	0	0	0
1460	1490	44	37	29	22	14	7	0	0	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
0	510	0	0	0	0	0	0	0	0	0	0	0
510	540	2	0	0	0	0	0	0	0	0	0	0
540	570	3	0	0	0	0	0	0	0	0	0	0
570	600	4	0	0	0	0	0	0	0	0	0	0
600	630	5	0	0	0	0	0	0	0	0	0	0
630	660	6	0	0	0	0	0	0	0	0	0	0
660	690	7	0	0	0	0	0	0	0	0	0	0
690	720	8	0	0	0	0	0	0	0	0	0	0
720	750	9	1	0	0	0	0	0	0	0	0	0
750	780	10	2	0	0	0	0	0	0	0	0	0
780	810	11	3	0	0	0	0	0	0	0	0	0
810	840	12	4	0	0	0	0	0	0	0	0	0
840	870	13	5	0	0	0	0	0	0	0	0	0
870	900	14	6	0	0	0	0	0	0	0	0	0
900	930	15	7	0	0	0	0	0	0	0	0	0
930	960	16	8	1	0	0	0	0	0	0	0	0
960	990	17	9	2	0	0	0	0	0	0	0	0
990	1020	18	10	3	0	0	0	0	0	0	0	0
1020	1050	19	11	4	0	0	0	0	0	0	0	0
1050	1080	20	12	5	0	0	0	0	0	0	0	0
1080	1110	21	13	6	0	0	0	0	0	0	0	0
1110	1140	22	14	7	0	0	0	0	0	0	0	0
1140	1170	23	15	8	0	0	0	0	0	0	0	0
1170	1200	24	16	9	1	0	0	0	0	0	0	0
1200	1230	25	17	10	2	0	0	0	0	0	0	0
1230	1260	26	18	11	3	0	0	0	0	0	0	0
1260	1290	27	19	12	4	0	0	0	0	0	0	0
1290	1320	28	20	13	5	0	0	0	0	0	0	0
1320	1350	29	21	14	6	0	0	0	0	0	0	0
1350	1380	30	22	15	7	0	0	0	0	0	0	0
1380	1410	31	23	16	8	1	0	0	0	0	0	0
1410	1440	32	24	17	9	2	0	0	0	0	0	0
1440	1470	33	25	18	10	3	0	0	0	0	0	0
1470	1500	34	26	19	11	4	0	0	0	0	0	0
1500	1530	35	27	20	12	5	0	0	0	0	0	0
1530	1560	36	28	21	13	6	0	0	0	0	0	0
1560	1590	37	29	22	14	7	0	0	0	0	0	0
1590	1620	38	30	23	15	8	1	0	0	0	0	0
1620	1650	39	31	24	16	9	2	0	0	0	0	0
1650	1680	40	32	25	17	10	3	0	0	0	0	0
1680	1710	41	33	26	18	11	4	0	0	0	0	0
1710	1740	42	34	27	19	12	5	0	0	0	0	0
1740	1770	43	35	28	20	13	6	0	0	0	0	0
1770	1800	44	36	29	21	14	7	0	0	0	0	0
1800	1830	45	37	30	22	15	8	0	0	0	0	0

