

2017 VT Rate Schedules

Single Individuals, Schedule X

Use if your filing status is:
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	37,900	0.00	3.55%	0
37,900	75,000	1,345.00	6.80%	37,900
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	91,850	3,868.00	6.80%	75,000
91,850	191,650	5,014.00	7.80%	91,850
191,650	416,650	12,798.00	8.80%	191,650
416,650	-	32,598.00	8.95%	416,650

Married Filing Separately, Schedule Y-2

Use if your filing status is:
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	31,650	0.00	3.55%	0
31,650	75,000	1,124.00	6.80%	31,650
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	76,550	4,071.00	6.80%	75,000
76,550	116,650	4,177.00	7.80%	76,550
116,650	208,325	7,305.00	8.80%	116,650
208,325	-	15,372.00	8.95%	208,325

Married Filing Jointly, Schedule Y-1

Use if your filing status is:
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	63,300	0.00	3.55%	0
63,300	75,000	2,247.00	6.80%	63,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	153,100	3,043.00	6.80%	75,000
153,100	233,300	8,354.00	7.80%	153,100
233,300	416,650	14,609.00	8.80%	233,300
416,650	-	30,744.00	8.95%	416,650

Heads of Household, Schedule Z

Use if your filing status is:
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	50,800	0.00	3.55%	0
50,800	75,000	1,803.00	6.80%	50,800
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	131,200	3,449.00	6.80%	75,000
131,200	212,450	7,271.00	7.80%	131,200
212,450	416,650	13,608.00	8.80%	212,450
416,650	-	31,578.00	8.95%	416,650

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 15). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$3,043. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.8%. Add this amount (\$476) to Base Tax (\$3,043) for VT Tax of \$3,519. Enter \$3,519 on Form IN-111, Line 16.

Please note: For Adjusted Gross Incomes (IN-111, Line 10) exceeding \$150,000, Line 16 is the greater **1)** of 3% of Adjusted Gross Income less interest from U.S. obligations, or **2)** Tax Rate Schedule/Tax Table calculation.