

2022 Vermont Tax 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	42,150	0.00	3.35%	0
42,150	75,000	1,412.00	6.60%	42,150
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	102,200	3,580.00	6.60%	75,000
102,200	213,150	5,375.00	7.60%	102,200
213,150	-	13,808.00	8.75%	213,150

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	35,225	0.00	3.35%	0
35,225	75,000	1,180.00	6.60%	35,225
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	85,150	3,805.00	6.60%	75,000
85,150	129,750	4,475.00	7.60%	85,150
129,750	-	7,865.00	8.75%	129,750

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	70,450	0.00	3.35%	0
70,450	75,000	2,360.00	6.60%	70,450
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	170,300	2,660.00	6.60%	75,000
170,300	259,500	8,950.00	7.60%	170,300
259,500	-	15,729.00	8.75%	259,500

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	56,500	0.00	3.35%	0
56,500	75,000	1,893.00	6.60%	56,500
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	145,950	3,114.00	6.60%	75,000
145,950	236,350	7,796.00	7.60%	145,950
236,350	-	14,667.00	8.75%	236,350

Example: VT Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,660. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,660) for Vermont Tax of \$3,122. Enter \$3,122 on Form IN-111, Line 8.

Please note: For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of 1) 3% of Adjusted Gross Income less interest from U.S. obligations, or 2) Tax Rate Schedule/Tax Table calculation.