

2018 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	38,700	0.00	3.35%	0
38,700	75,000	1,296.00	6.60%	38,700
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	93,700	3,692.00	6.60%	75,000
93,700	195,450	4,926.00	7.60%	93,700
195,450	-	12,659.00	8.75%	195,450

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	32,300	0.00	3.35%	0
32,300	75,000	1,082.00	6.60%	32,300
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	78,075	3,900.00	6.60%	75,000
78,075	118,975	4,103.00	7.60%	78,075
118,975	-	7,212.00	8.75%	118,975

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	64,600	0.00	3.35%	0
64,600	75,000	2,164.00	6.60%	64,600
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	156,150	2,851.00	6.60%	75,000
156,150	237,950	8,206.00	7.60%	156,150
237,950	-	14,423.00	8.75%	237,950

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	51,850	0.00	3.35%	0
51,850	75,000	1,737.00	6.60%	51,850
TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES				
75,000	133,850	3,265.00	6.60%	75,000
133,850	216,700	7,149.00	7.60%	133,850
216,700	-	13,446.00	8.75%	216,700

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 \$2,851. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,851) for VT Tax of \$3,313. Enter \$3,313 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.