

**State of Vermont  
Department of Taxes**

# **2019 INCOME TAX WITHHOLDING INSTRUCTIONS, TABLES, AND CHARTS**

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## 2019 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 on page 2 of this document or by visiting our website at [www.tax.vermont.gov](http://www.tax.vermont.gov).

### 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](http://www.irs.gov).

### 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.

### 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

### 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.

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

#### Form W-4VT: Important information for 2019

Because of the new tax laws affecting Vermont individual income tax enacted in 2018, the Department strongly recommends that employers require *their employees to complete or update 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 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 30% of the extra federal withholding.

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 and not to domestic partnership arrangements.

**Tables: see page 3**  
**Charts: see page 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 30% 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.

## 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% 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 online at [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov), or you may register using Form BR-400, Application for a Business Tax Account, found at [www.bit.ly/vttaxforms](http://www.bit.ly/vttaxforms).

The Department will determine your filing frequency based on your annual withholding totals. You may file your returns and remit the tax online easily and conveniently at [www.myvtax.vermont.gov](http://www.myvtax.vermont.gov), or you may file using paper forms available at [www.bit.ly/vttaxforms](http://www.bit.ly/vttaxforms).

## Filing Forms W-2 and/or 1099

All employers are required to file Form WHT-434, Annual Withholding Reconciliation. 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

### *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.

on the W-2 and/or 1099 forms. Form WHT-434 and Forms W-2 and 1099 may be filed for 2018 on our online filing site at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).

The Commissioner of Taxes has mandated the electronic filing of 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 have been mandated to submit all filings electronically.

## Combined Fed/State Program

The Vermont Department of Taxes is no longer participating 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.

## 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:** [tax.business@vermont.gov](mailto:tax.business@vermont.gov)

**Phone:** 802-828-2551

**Fax:** 802-828-5787

Internal Revenue Service (Federal income tax)

**Website:** [www.irs.gov](http://www.irs.gov)

**Phone:** 800-829-1040

Social Security Admin. (Social Security/Medicare tax)

**Website:** [www.ssa.gov](http://www.ssa.gov)

**Phone:** 800-772-1213

Vermont Department of Labor (unemployment insurance, minimum wage, overtime, worker comp.)

**Website:** [www.labor.vermont.gov](http://www.labor.vermont.gov)

**Phone:** 802-828-4000

**E-file your withholding tax forms at [www.myVTax.vermont.gov](http://www.myVTax.vermont.gov).**

**Find more information on withholding tax at [www.tax.vermont.gov](http://www.tax.vermont.gov).**

# Vermont Percentage Method Withholding Tables

(for wages paid in 2019)

## WEEKLY PAYROLLS

Single					Married						
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:				
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over			
\$0	\$59	\$0	0 +	3.35%	\$59	\$0	\$177	\$0	0 +	3.35%	\$177
59	821	25.53	+	6.60%	821	177	1,450	42.65	+	6.60%	1,450
821	1,905	97.07	+	7.60%	1,905	1,450	3,253	161.65	+	7.60%	3,253
1,905	3,909	249.38	+	8.75%	3,909	3,253	4,865	284.16	+	8.75%	4,865
3,909	-					4,865	-				

\*use wages after subtracting withholding allowances (one withholding allowance equals \$81.73)

## BIWEEKLY PAYROLLS

Single					Married						
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:				
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over			
\$0	\$118	\$0	0 +	3.35%	\$118	\$0	\$355	\$0	0 +	3.35%	\$355
118	1,641	51.02	+	6.60%	1,641	355	2,899	85.22	+	6.60%	2,899
1,641	3,811	194.24	+	7.60%	3,811	2,899	6,507	323.35	+	7.60%	6,507
3,811	7,818	498.77	+	8.75%	7,818	6,507	9,730	568.30	+	8.75%	9,730
7,818	-					9,730	-				

\*use wages after subtracting withholding allowances (one withholding allowance equals \$163.46)

## SEMIMONTHLY PAYROLLS

Single					Married						
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:				
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over			
\$0	\$128	\$0	0 +	3.35%	\$128	\$0	\$384	\$0	0 +	3.35%	\$384
128	1,778	55.28	+	6.60%	1,778	384	3,141	92.36	+	6.60%	3,141
1,778	4,128	210.38	+	7.60%	4,128	3,141	7,049	350.29	+	7.60%	7,049
4,128	8,470	540.37	+	8.75%	8,470	7,049	10,541	615.68	+	8.75%	10,541
8,470	-					10,541	-				

\*use wages after subtracting withholding allowances (one withholding allowance equals \$177.08)

## MONTHLY PAYROLLS

Single					Married						
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:				
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over			
\$0	\$256	\$0	0 +	3.35%	\$256	\$0	\$769	\$0	0 +	3.35%	\$769
256	3,556	110.55	+	6.60%	3,556	769	6,281	184.65	+	6.60%	6,281
3,556	8,256	420.75	+	7.60%	8,256	6,281	14,098	700.57	+	7.60%	14,098
8,256	16,940	1,080.73	+	8.75%	16,940	14,098	21,081	1,231.28	+	8.75%	21,081
16,940	-					21,081	-				

\*use wages after subtracting withholding allowances (one withholding allowance equals \$354.17)

# Vermont Percentage Method Withholding Tables

(for wages paid in 2019)

## QUARTERLY PAYROLLS

Single					Married				
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$769	\$0			\$0	\$2,306	\$0		
769	10,669	0	+ 3.35%	\$769	2,306	18,844	0	+ 3.35%	\$2,306
10,669	24,769	331.65	+ 6.60%	10,669	18,844	42,294	554.02	+ 6.60%	18,844
24,769	50,819	1,262.25	+ 7.60%	24,769	42,294	63,244	2,101.72	+ 7.60%	42,294
50,819	-	3,242.05	+ 8.75%	50,819	63,244	-	3,693.92	+ 8.75%	63,244

\*use wages after subtracting withholding allowances (one withholding allowance equals \$1062.50)

## ANNUAL PAYROLLS

Single					Married				
If Wages* are:		Vermont withholding is:			If Wages* are:		Vermont withholding is:		
over	but not over	\$0	of amount over		over	but not over	\$0	of amount over	
\$0	\$3,075	\$0			\$0	\$9,225	\$0		
3,075	42,675	0	+ 3.35%	\$3,075	9,225	75,375	0	+ 3.35%	\$9,225
42,675	99,075	1,326.60	+ 6.60%	42,675	75,375	169,175	2,216.03	+ 6.60%	75,375
99,075	203,275	5,049.00	+ 7.60%	99,075	169,175	252,975	8,406.83	+ 7.60%	169,175
203,275	-	12,968.20	+ 8.75%	203,275	252,975	-	14,775.63	+ 8.75%	252,975

\*use wages after subtracting withholding allowances (one withholding allowance equals \$4250.00)

## DAILY or MISCELLANEOUS PAYROLLS (per day)

Single					Married				
If Wages* divided by the number of days in the payroll period are:		Vermont withholding (per day) is:			If Wages* divided by the number of days in the payroll period are:		Vermont withholding (per day) is:		
over	but not over	\$0	of amount over		over	but not over	\$0.00	of amount over	
\$0	\$11.80	\$0			\$0	\$35.50	\$0.00		
11.80	164.10	0.00	+ 3.35%	\$11.80	35.50	289.90	0.00	+ 3.35%	\$35.50
164.10	381.10	5.10	+ 6.60%	164.10	289.90	650.70	8.52	+ 6.60%	289.90
381.10	781.80	19.42	+ 7.60%	381.10	650.70	973.00	32.34	+ 7.60%	650.70
781.80	-	49.88	+ 8.75%	781.80	973.00	-	56.83	+ 8.75%	973.00

\*use wages after subtracting withholding allowances (one withholding allowance equals \$16.35)

### 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:  $2 \times \$81.73 = \$163.46$ .  
 Her wages (after allowances) are:  $\$1800 - \$163.46 = \$1636.54$ .  
 Because \$1636.54 falls between \$1450 and \$3253, the tax is computed as \$42.65 plus 6.60% of the amount over \$1450.

**Vermont Withholding is \$54.96**

$\$1636.54 - 1450.00 = \$186.54$   
 $\$186.54 \times 0.0660 = \$12.31$   
 $\$12.31 + 42.65 = \$54.96$

2019

Vermont Wage Bracket Withholding Charts  
Single Weekly

2019

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	70	0	0	0	0	0	0	0	0	0	0	0
70	85	1	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	2	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	3	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	4	1	0	0	0	0	0	0	0	0	0
175	190	4	1	0	0	0	0	0	0	0	0	0
190	205	5	2	0	0	0	0	0	0	0	0	0
205	220	5	2	0	0	0	0	0	0	0	0	0
220	235	6	3	0	0	0	0	0	0	0	0	0
235	250	6	3	1	0	0	0	0	0	0	0	0
250	265	7	4	1	0	0	0	0	0	0	0	0
265	280	7	4	2	0	0	0	0	0	0	0	0
280	295	8	5	2	0	0	0	0	0	0	0	0
295	310	8	5	3	0	0	0	0	0	0	0	0
310	325	9	6	3	0	0	0	0	0	0	0	0
325	340	9	6	4	1	0	0	0	0	0	0	0
340	355	10	7	4	1	0	0	0	0	0	0	0
355	370	10	7	5	2	0	0	0	0	0	0	0
370	385	11	8	5	2	0	0	0	0	0	0	0
385	400	11	8	6	3	0	0	0	0	0	0	0
400	415	12	9	6	3	1	0	0	0	0	0	0
415	430	12	9	7	4	1	0	0	0	0	0	0
430	445	13	10	7	4	2	0	0	0	0	0	0
445	460	13	10	8	5	2	0	0	0	0	0	0
460	475	14	11	8	5	3	0	0	0	0	0	0
475	490	14	11	9	6	3	0	0	0	0	0	0
490	505	15	12	9	6	4	1	0	0	0	0	0
505	520	15	12	10	7	4	1	0	0	0	0	0
520	535	16	13	10	7	5	2	0	0	0	0	0
535	550	16	13	11	8	5	3	0	0	0	0	0
550	565	17	14	11	8	6	3	0	0	0	0	0
565	580	17	14	12	9	6	4	1	0	0	0	0
580	595	18	15	12	9	7	4	1	0	0	0	0
595	610	18	15	13	10	7	5	2	0	0	0	0
610	625	19	16	13	10	8	5	2	0	0	0	0
625	640	19	16	14	11	8	6	3	0	0	0	0
640	655	20	17	14	11	9	6	3	1	0	0	0
655	670	20	17	15	12	9	7	4	1	0	0	0
670	685	21	18	15	13	10	7	4	2	0	0	0
685	700	21	18	16	13	10	8	5	2	0	0	0
700	715	22	19	16	14	11	8	5	3	0	0	0
715	730	22	19	17	14	11	9	6	3	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	190	0	0	0	0	0	0	0	0	0	0	0
190	205	1	0	0	0	0	0	0	0	0	0	0
205	220	1	0	0	0	0	0	0	0	0	0	0
220	235	2	0	0	0	0	0	0	0	0	0	0
235	250	2	0	0	0	0	0	0	0	0	0	0
250	265	3	0	0	0	0	0	0	0	0	0	0
265	280	3	0	0	0	0	0	0	0	0	0	0
280	295	4	1	0	0	0	0	0	0	0	0	0
295	310	4	1	0	0	0	0	0	0	0	0	0
310	325	5	2	0	0	0	0	0	0	0	0	0
325	340	5	2	0	0	0	0	0	0	0	0	0
340	355	6	3	0	0	0	0	0	0	0	0	0
355	370	6	3	1	0	0	0	0	0	0	0	0
370	385	7	4	1	0	0	0	0	0	0	0	0
385	400	7	4	2	0	0	0	0	0	0	0	0
400	415	8	5	2	0	0	0	0	0	0	0	0
415	430	8	5	3	0	0	0	0	0	0	0	0
430	445	9	6	3	0	0	0	0	0	0	0	0
445	460	9	6	4	1	0	0	0	0	0	0	0
460	475	10	7	4	2	0	0	0	0	0	0	0
475	490	10	7	5	2	0	0	0	0	0	0	0
490	505	11	8	5	3	0	0	0	0	0	0	0
505	520	11	8	6	3	0	0	0	0	0	0	0
520	535	12	9	6	4	1	0	0	0	0	0	0
535	550	12	9	7	4	1	0	0	0	0	0	0
550	565	13	10	7	5	2	0	0	0	0	0	0
565	580	13	10	8	5	2	0	0	0	0	0	0
580	595	14	11	8	6	3	0	0	0	0	0	0
595	610	14	12	9	6	3	1	0	0	0	0	0
610	625	15	12	9	7	4	1	0	0	0	0	0
625	640	15	13	10	7	4	2	0	0	0	0	0
640	655	16	13	10	8	5	2	0	0	0	0	0
655	670	16	14	11	8	5	3	0	0	0	0	0
670	685	17	14	11	9	6	3	0	0	0	0	0
685	700	17	15	12	9	6	4	1	0	0	0	0
700	715	18	15	12	10	7	4	1	0	0	0	0
715	730	18	16	13	10	7	5	2	0	0	0	0
730	745	19	16	13	11	8	5	2	0	0	0	0
745	760	19	17	14	11	8	6	3	0	0	0	0
760	775	20	17	14	12	9	6	3	1	0	0	0
775	790	20	18	15	12	9	7	4	1	0	0	0
790	805	21	18	15	13	10	7	4	2	0	0	0
805	820	21	19	16	13	10	8	5	2	0	0	0
820	835	22	19	16	14	11	8	5	3	0	0	0
835	850	22	20	17	14	11	9	6	3	0	0	0

Effective Date: January 1, 2019

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts  
Single 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:												
730	745	23	20	17	15	12	9	6	4	1	0	0
745	760	23	20	18	15	12	10	7	4	1	0	0
760	775	24	21	18	16	13	10	7	5	2	0	0
775	790	24	21	19	16	13	11	8	5	2	0	0
790	805	25	22	19	17	14	11	8	6	3	0	0
805	820	25	22	20	17	14	12	9	6	3	1	0
820	835	26	23	20	18	15	12	9	7	4	1	0
835	850	27	24	21	18	15	13	10	7	4	2	0
850	865	28	24	21	19	16	13	10	8	5	2	0
865	880	29	25	22	19	16	14	11	8	5	3	0
880	895	30	25	22	20	17	14	11	9	6	3	0
895	910	31	26	23	20	17	15	12	9	6	4	1
910	925	32	27	23	21	18	15	12	10	7	4	1
925	940	33	27	24	21	18	16	13	10	7	5	2
940	955	34	28	24	22	19	16	13	11	8	5	2
955	970	35	29	25	22	19	17	14	11	8	6	3
970	985	36	30	25	23	20	17	14	12	9	6	3
985	1000	37	31	26	23	20	18	15	12	9	7	4
1000	1015	38	32	27	24	21	18	15	13	10	7	4
1015	1030	39	33	28	24	21	19	16	13	10	8	5
1030	1045	40	34	29	25	22	19	16	14	11	8	5
1045	1060	41	35	30	25	22	20	17	14	11	9	6
1060	1075	42	36	31	26	23	20	17	15	12	9	6
1075	1090	43	37	32	27	23	21	18	15	12	10	7
1090	1105	44	38	33	28	24	21	18	16	13	10	7
1105	1120	45	39	34	29	24	22	19	16	13	11	8
1120	1135	46	40	35	30	25	22	19	17	14	11	8
1135	1150	47	41	36	31	25	23	20	17	14	12	9
1150	1165	48	42	37	32	26	23	20	18	15	12	9
1165	1180	49	43	38	33	27	24	21	18	15	13	10
1180	1195	50	44	39	34	28	24	21	19	16	13	10
1195	1210	51	45	40	35	29	25	22	19	16	14	11
1210	1225	52	46	41	36	30	25	22	20	17	14	11
1225	1240	53	47	42	37	31	26	23	20	17	15	12
1240	1255	54	48	43	37	32	27	23	21	18	15	12
1255	1270	55	49	44	38	33	28	24	21	18	16	13
1270	1285	56	50	45	39	34	29	24	22	19	16	13
1285	1300	57	51	46	40	35	30	25	22	19	17	14
1300	1315	58	52	47	41	36	31	25	23	20	17	14
1315	1330	59	53	48	42	37	32	26	23	20	18	15
1330	1345	60	54	49	43	38	33	27	24	21	18	15
1345	1360	61	55	50	44	39	34	28	24	21	19	16
1360	1375	62	56	51	45	40	35	29	25	22	19	16
1375	1390	63	57	52	46	41	36	30	25	22	20	17
1390	1405	64	58	53	47	42	37	31	26	23	20	17

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
850	865	23	20	17	15	12	9	6	4	1	0	0
865	880	23	21	18	15	12	10	7	4	1	0	0
880	895	24	21	18	16	13	10	7	5	2	0	0
895	910	24	22	19	16	13	11	8	5	2	0	0
910	925	25	22	19	17	14	11	8	6	3	0	0
925	940	25	23	20	17	14	12	9	6	3	1	0
940	955	26	23	20	18	15	12	9	7	4	1	0
955	970	26	24	21	18	15	13	10	7	4	2	0
970	985	27	24	21	19	16	13	10	8	5	2	0
985	1000	27	25	22	19	16	14	11	8	5	3	0
1000	1015	28	25	22	20	17	14	11	9	6	3	0
1015	1030	28	26	23	20	17	15	12	9	6	4	1
1030	1045	29	26	23	21	18	15	12	10	7	4	1
1045	1060	29	27	24	21	18	16	13	10	7	5	2
1060	1075	30	27	24	22	19	16	13	11	8	5	2
1075	1090	30	28	25	22	19	17	14	11	8	6	3
1090	1105	31	28	25	23	20	17	14	12	9	6	3
1105	1120	31	29	26	23	20	18	15	12	9	7	4
1120	1135	32	29	26	24	21	18	15	13	10	7	4
1135	1150	32	30	27	24	21	19	16	13	10	8	5
1150	1165	33	30	27	25	22	19	16	14	11	8	5
1165	1180	33	31	28	25	22	20	17	14	11	9	6
1180	1195	34	31	28	26	23	20	17	15	12	9	6
1195	1210	34	32	29	26	23	21	18	15	12	10	7
1210	1225	35	32	29	27	24	21	18	16	13	10	7
1225	1240	35	33	30	27	24	22	19	16	13	11	8
1240	1255	36	33	30	28	25	22	19	17	14	11	8
1255	1270	36	34	31	28	25	23	20	17	14	12	9
1270	1285	37	34	31	29	26	23	20	18	15	12	9
1285	1300	37	35	32	29	26	24	21	18	15	13	10
1300	1315	38	35	32	30	27	24	21	19	16	13	10
1315	1330	38	36	33	30	27	25	22	19	16	14	11
1330	1345	39	36	33	31	28	25	22	20	17	14	11
1345	1360	39	37	34	31	28	26	23	20	17	15	12
1360	1375	40	37	34	32	29	26	23	21	18	15	12
1375	1390	40	38	35	32	29	27	24	21	18	16	13
1390	1405	41	38	35	33	30	27	24	22	19	16	13
1405	1420	41	39	36	33	30	28	25	22	19	17	14
1420	1435	42	39	36	34	31	28	25	23	20	17	14
1435	1450	42	40	37	34	31	29	26	23	20	18	15
1450	1465	43	40	37	35	32	29	26	24	21	18	16
1465	1480	44	41	38	35	32	30	27	24	21	19	16
1480	1495	45	41	38	36	33	30	27	25	22	19	17
1495	1510	46	42	39	36	33	31	28	25	22	20	17
1510	1525	47	42	39	37	34	31	28	26	23	20	18

Effective Date: January 1, 2019

Civil union partners use Married chart

Single Biweekly

Married Biweekly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	140	0	0	0	0	0	0	0	0	0	0	0
140	170	1	0	0	0	0	0	0	0	0	0	0
170	200	2	0	0	0	0	0	0	0	0	0	0
200	230	3	0	0	0	0	0	0	0	0	0	0
230	260	4	0	0	0	0	0	0	0	0	0	0
260	290	5	0	0	0	0	0	0	0	0	0	0
290	320	6	1	0	0	0	0	0	0	0	0	0
320	350	7	2	0	0	0	0	0	0	0	0	0
350	380	8	3	0	0	0	0	0	0	0	0	0
380	410	9	4	0	0	0	0	0	0	0	0	0
410	440	10	5	0	0	0	0	0	0	0	0	0
440	470	11	6	0	0	0	0	0	0	0	0	0
470	500	12	7	1	0	0	0	0	0	0	0	0
500	530	13	8	2	0	0	0	0	0	0	0	0
530	560	14	9	3	0	0	0	0	0	0	0	0
560	590	15	10	4	0	0	0	0	0	0	0	0
590	620	16	11	5	0	0	0	0	0	0	0	0
620	650	17	12	6	1	0	0	0	0	0	0	0
650	680	18	13	7	2	0	0	0	0	0	0	0
680	710	19	14	8	3	0	0	0	0	0	0	0
710	740	20	15	9	4	0	0	0	0	0	0	0
740	770	21	16	10	5	0	0	0	0	0	0	0
770	800	22	17	11	6	0	0	0	0	0	0	0
800	830	23	18	12	7	1	0	0	0	0	0	0
830	860	24	19	13	8	2	0	0	0	0	0	0
860	890	25	20	14	9	3	0	0	0	0	0	0
890	920	26	21	15	10	4	0	0	0	0	0	0
920	950	27	22	16	11	5	0	0	0	0	0	0
950	980	28	23	17	12	6	1	0	0	0	0	0
980	1010	29	24	18	13	7	2	0	0	0	0	0
1010	1040	30	25	19	14	8	3	0	0	0	0	0
1040	1070	31	26	20	15	9	4	0	0	0	0	0
1070	1100	32	27	21	16	10	5	0	0	0	0	0
1100	1130	33	28	22	17	11	6	1	0	0	0	0
1130	1160	34	29	23	18	12	7	2	0	0	0	0
1160	1190	35	30	24	19	13	8	3	0	0	0	0
1190	1220	36	31	25	20	15	9	4	0	0	0	0
1220	1250	37	32	26	21	16	10	5	0	0	0	0
1250	1280	38	33	27	22	17	11	6	0	0	0	0
1280	1310	39	34	28	23	18	12	7	1	0	0	0
1310	1340	40	35	29	24	19	13	8	2	0	0	0
1340	1370	41	36	30	25	20	14	9	3	0	0	0
1370	1400	42	37	31	26	21	15	10	4	0	0	0
1400	1430	43	38	32	27	22	16	11	5	0	0	0
1430	1460	44	39	33	28	23	17	12	6	1	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	380	0	0	0	0	0	0	0	0	0	0	0
380	410	1	0	0	0	0	0	0	0	0	0	0
410	440	2	0	0	0	0	0	0	0	0	0	0
440	470	3	0	0	0	0	0	0	0	0	0	0
470	500	4	0	0	0	0	0	0	0	0	0	0
500	530	5	0	0	0	0	0	0	0	0	0	0
530	560	6	1	0	0	0	0	0	0	0	0	0
560	590	7	2	0	0	0	0	0	0	0	0	0
590	620	8	3	0	0	0	0	0	0	0	0	0
620	650	9	4	0	0	0	0	0	0	0	0	0
650	680	10	5	0	0	0	0	0	0	0	0	0
680	710	11	6	0	0	0	0	0	0	0	0	0
710	740	12	7	1	0	0	0	0	0	0	0	0
740	770	13	8	2	0	0	0	0	0	0	0	0
770	800	14	9	3	0	0	0	0	0	0	0	0
800	830	15	10	4	0	0	0	0	0	0	0	0
830	860	16	11	5	0	0	0	0	0	0	0	0
860	890	17	12	6	1	0	0	0	0	0	0	0
890	920	18	13	7	2	0	0	0	0	0	0	0
920	950	19	14	8	3	0	0	0	0	0	0	0
950	980	20	15	9	4	0	0	0	0	0	0	0
980	1010	21	16	10	5	0	0	0	0	0	0	0
1010	1040	22	17	11	6	1	0	0	0	0	0	0
1040	1070	23	18	13	7	2	0	0	0	0	0	0
1070	1100	24	19	14	8	3	0	0	0	0	0	0
1100	1130	25	20	15	9	4	0	0	0	0	0	0
1130	1160	26	21	16	10	5	0	0	0	0	0	0
1160	1190	27	22	17	11	6	0	0	0	0	0	0
1190	1220	28	23	18	12	7	1	0	0	0	0	0
1220	1250	29	24	19	13	8	2	0	0	0	0	0
1250	1280	30	25	20	14	9	3	0	0	0	0	0
1280	1310	31	26	21	15	10	4	0	0	0	0	0
1310	1340	33	27	22	16	11	5	0	0	0	0	0
1340	1370	34	28	23	17	12	6	1	0	0	0	0
1370	1400	35	29	24	18	13	7	2	0	0	0	0
1400	1430	36	30	25	19	14	8	3	0	0	0	0
1430	1460	37	31	26	20	15	9	4	0	0	0	0
1460	1490	38	32	27	21	16	10	5	0	0	0	0
1490	1520	39	33	28	22	17	11	6	0	0	0	0
1520	1550	40	34	29	23	18	12	7	1	0	0	0
1550	1580	41	35	30	24	19	13	8	2	0	0	0
1580	1610	42	36	31	25	20	14	9	3	0	0	0
1610	1640	43	37	32	26	21	15	10	4	0	0	0
1640	1670	44	38	33	27	22	16	11	5	0	0	0
1670	1700	45	39	34	28	23	17	12	6	1	0	0

Effective Date: January 1, 2019

Civil union partners use Married chart



Single Biweekly

Married Biweekly

Number of Exemptions Claimed

Number of Exemptions Claimed

Payment	0	1	2	3	4	5	6	7	8	9	10	
at least	but less than		Vermont Withholding is:									
1460	1490	45	40	34	29	24	18	13	7	2	0	0
1490	1520	46	41	36	30	25	19	14	8	3	0	0
1520	1550	47	42	37	31	26	20	15	9	4	0	0
1550	1580	48	43	38	32	27	21	16	10	5	0	0
1580	1610	49	44	39	33	28	22	17	11	6	0	0
1610	1640	50	45	40	34	29	23	18	12	7	1	0
1640	1670	52	46	41	35	30	24	19	13	8	2	0
1670	1700	54	47	42	36	31	25	20	14	9	3	0
1700	1730	56	48	43	37	32	26	21	15	10	4	0
1730	1760	58	49	44	38	33	27	22	16	11	5	0
1760	1790	60	50	45	39	34	28	23	17	12	6	1
1790	1820	62	51	46	40	35	29	24	18	13	7	2
1820	1850	64	53	47	41	36	30	25	19	14	8	3
1850	1880	66	55	48	42	37	31	26	20	15	9	4
1880	1910	68	57	49	43	38	32	27	21	16	10	5
1910	1940	70	59	50	44	39	33	28	22	17	11	6
1940	1970	72	61	51	45	40	34	29	23	18	12	7
1970	2000	74	63	52	46	41	35	30	24	19	13	8
2000	2030	76	65	54	47	42	36	31	25	20	14	9
2030	2060	78	67	56	48	43	37	32	26	21	15	10
2060	2090	80	69	58	49	44	38	33	27	22	16	11
2090	2120	82	71	60	50	45	39	34	28	23	17	12
2120	2150	84	73	62	51	46	40	35	29	24	18	13
2150	2180	86	75	64	53	47	41	36	30	25	19	14
2180	2210	88	77	66	55	48	42	37	31	26	20	15
2210	2240	90	79	68	57	49	43	38	32	27	21	16
2240	2270	92	81	70	59	50	44	39	33	28	22	17
2270	2300	94	83	72	61	51	45	40	34	29	23	18
2300	2330	95	85	74	63	52	46	41	35	30	24	19
2330	2360	97	87	76	65	54	47	42	36	31	25	20
2360	2390	99	89	78	67	56	48	43	37	32	26	21
2390	2420	101	91	80	69	58	49	44	38	33	27	22
2420	2450	103	93	82	71	60	50	45	39	34	28	23
2450	2480	105	95	84	73	62	51	46	40	35	29	24
2480	2510	107	97	86	75	64	53	47	41	36	30	25
2510	2540	109	99	88	77	66	55	48	42	37	31	26
2540	2570	111	101	90	79	68	57	49	43	38	32	27
2570	2600	113	103	92	81	70	59	50	44	39	33	28
2600	2630	115	104	94	83	72	61	51	45	40	34	29
2630	2660	117	106	96	85	74	63	53	46	41	35	30
2660	2690	119	108	98	87	76	65	55	47	42	36	31
2690	2720	121	110	100	89	78	67	56	48	43	37	32
2720	2750	123	112	102	91	80	69	58	49	44	38	33
2750	2780	125	114	104	93	82	71	60	50	45	39	34
2780	2810	127	116	106	95	84	73	62	52	46	40	35

Payment	0	1	2	3	4	5	6	7	8	9	10	
at least	but less than		Vermont Withholding is:									
1700	1730	46	40	35	29	24	18	13	7	2	0	0
1730	1760	47	41	36	30	25	19	14	8	3	0	0
1760	1790	48	42	37	31	26	20	15	9	4	0	0
1790	1820	49	43	38	32	27	21	16	10	5	0	0
1820	1850	50	44	39	33	28	22	17	11	6	0	0
1850	1880	51	45	40	34	29	23	18	12	7	1	0
1880	1910	52	46	41	35	30	24	19	13	8	2	0
1910	1940	53	47	42	36	31	25	20	14	9	3	0
1940	1970	54	48	43	37	32	26	21	15	10	4	0
1970	2000	55	49	44	38	33	27	22	16	11	5	0
2000	2030	56	50	45	39	34	28	23	17	12	6	1
2030	2060	57	51	46	40	35	29	24	18	13	7	2
2060	2090	58	52	47	41	36	30	25	19	14	8	3
2090	2120	59	53	48	42	37	31	26	20	15	9	4
2120	2150	60	54	49	43	38	32	27	21	16	10	5
2150	2180	61	55	50	44	39	33	28	22	17	11	6
2180	2210	62	56	51	45	40	34	29	23	18	12	7
2210	2240	63	57	52	46	41	35	30	24	19	13	8
2240	2270	64	58	53	47	42	36	31	25	20	14	9
2270	2300	65	59	54	48	43	37	32	26	21	15	10
2300	2330	66	60	55	49	44	38	33	27	22	16	11
2330	2360	67	61	56	50	45	39	34	28	23	17	12
2360	2390	68	62	57	51	46	40	35	29	24	18	13
2390	2420	69	63	58	52	47	41	36	30	25	19	14
2420	2450	70	64	59	53	48	42	37	31	26	20	15
2450	2480	71	65	60	54	49	43	38	32	27	21	16
2480	2510	72	66	61	55	50	44	39	33	28	22	17
2510	2540	73	67	62	56	51	45	40	34	29	23	18
2540	2570	74	68	63	57	52	46	41	35	30	24	19
2570	2600	75	69	64	58	53	47	42	36	31	25	20
2600	2630	76	70	65	59	54	48	43	37	32	26	21
2630	2660	77	71	66	60	55	49	44	38	33	27	22
2660	2690	78	72	67	61	56	50	45	39	34	28	23
2690	2720	79	73	68	62	57	51	46	40	35	29	24
2720	2750	80	74	69	63	58	52	47	41	36	30	25
2750	2780	81	75	70	64	59	53	48	42	37	31	26
2780	2810	82	76	71	65	60	54	49	43	38	32	27
2810	2840	83	77	72	66	61	55	50	44	39	33	28
2840	2870	84	78	73	67	62	56	51	45	40	34	29
2870	2900	85	79	74	68	63	57	52	46	41	35	30
2900	2930	86	80	75	69	64	58	53	47	42	36	31
2930	2960	88	81	76	70	65	59	54	48	43	37	32
2960	2990	90	82	77	71	66	60	55	49	44	38	33
2990	3020	92	83	78	72	67	61	56	50	45	39	34
3020	3050	94	84	79	73	68	62	57	51	46	41	35

2019

Vermont Wage Bracket Withholding Charts  
Single Semimonthly

2019

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	140	0	0	0	0	0	0	0	0	0	0	0
140	170	1	0	0	0	0	0	0	0	0	0	0
170	200	2	0	0	0	0	0	0	0	0	0	0
200	230	3	0	0	0	0	0	0	0	0	0	0
230	260	4	0	0	0	0	0	0	0	0	0	0
260	290	5	0	0	0	0	0	0	0	0	0	0
290	320	6	0	0	0	0	0	0	0	0	0	0
320	350	7	1	0	0	0	0	0	0	0	0	0
350	380	8	2	0	0	0	0	0	0	0	0	0
380	410	9	3	0	0	0	0	0	0	0	0	0
410	440	10	4	0	0	0	0	0	0	0	0	0
440	470	11	5	0	0	0	0	0	0	0	0	0
470	500	12	6	0	0	0	0	0	0	0	0	0
500	530	13	7	1	0	0	0	0	0	0	0	0
530	560	14	8	2	0	0	0	0	0	0	0	0
560	590	15	9	3	0	0	0	0	0	0	0	0
590	620	16	10	4	0	0	0	0	0	0	0	0
620	650	17	11	5	0	0	0	0	0	0	0	0
650	680	18	12	6	0	0	0	0	0	0	0	0
680	710	19	13	7	1	0	0	0	0	0	0	0
710	740	20	14	8	2	0	0	0	0	0	0	0
740	770	21	15	9	3	0	0	0	0	0	0	0
770	800	22	16	10	4	0	0	0	0	0	0	0
800	830	23	17	11	5	0	0	0	0	0	0	0
830	860	24	18	12	6	0	0	0	0	0	0	0
860	890	25	19	13	7	1	0	0	0	0	0	0
890	920	26	20	14	8	2	0	0	0	0	0	0
920	950	27	21	15	9	3	0	0	0	0	0	0
950	980	28	22	16	10	4	0	0	0	0	0	0
980	1010	29	23	17	11	5	0	0	0	0	0	0
1010	1040	30	24	18	12	6	0	0	0	0	0	0
1040	1070	31	25	19	13	7	1	0	0	0	0	0
1070	1100	32	26	20	14	8	2	0	0	0	0	0
1100	1130	33	27	21	15	9	3	0	0	0	0	0
1130	1160	34	28	22	16	10	4	0	0	0	0	0
1160	1190	35	29	23	17	11	5	0	0	0	0	0
1190	1220	36	30	24	18	12	6	0	0	0	0	0
1220	1250	37	31	25	19	13	7	1	0	0	0	0
1250	1280	38	32	26	20	14	8	2	0	0	0	0
1280	1310	39	33	27	21	15	9	3	0	0	0	0
1310	1340	40	34	28	22	16	10	5	0	0	0	0
1340	1370	41	35	29	23	17	11	6	0	0	0	0
1370	1400	42	36	30	24	18	12	7	1	0	0	0
1400	1430	43	37	31	25	19	13	8	2	0	0	0
1430	1460	44	38	32	26	20	14	9	3	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	380	0	0	0	0	0	0	0	0	0	0	0
380	410	0	0	0	0	0	0	0	0	0	0	0
410	440	1	0	0	0	0	0	0	0	0	0	0
440	470	2	0	0	0	0	0	0	0	0	0	0
470	500	3	0	0	0	0	0	0	0	0	0	0
500	530	4	0	0	0	0	0	0	0	0	0	0
530	560	5	0	0	0	0	0	0	0	0	0	0
560	590	6	0	0	0	0	0	0	0	0	0	0
590	620	7	1	0	0	0	0	0	0	0	0	0
620	650	8	2	0	0	0	0	0	0	0	0	0
650	680	9	3	0	0	0	0	0	0	0	0	0
680	710	10	4	0	0	0	0	0	0	0	0	0
710	740	11	5	0	0	0	0	0	0	0	0	0
740	770	12	6	1	0	0	0	0	0	0	0	0
770	800	13	7	2	0	0	0	0	0	0	0	0
800	830	14	8	3	0	0	0	0	0	0	0	0
830	860	15	9	4	0	0	0	0	0	0	0	0
860	890	16	11	5	0	0	0	0	0	0	0	0
890	920	17	12	6	0	0	0	0	0	0	0	0
920	950	18	13	7	1	0	0	0	0	0	0	0
950	980	19	14	8	2	0	0	0	0	0	0	0
980	1010	20	15	9	3	0	0	0	0	0	0	0
1010	1040	21	16	10	4	0	0	0	0	0	0	0
1040	1070	22	17	11	5	0	0	0	0	0	0	0
1070	1100	23	18	12	6	0	0	0	0	0	0	0
1100	1130	24	19	13	7	1	0	0	0	0	0	0
1130	1160	25	20	14	8	2	0	0	0	0	0	0
1160	1190	26	21	15	9	3	0	0	0	0	0	0
1190	1220	27	22	16	10	4	0	0	0	0	0	0
1220	1250	28	23	17	11	5	0	0	0	0	0	0
1250	1280	30	24	18	12	6	0	0	0	0	0	0
1280	1310	31	25	19	13	7	1	0	0	0	0	0
1310	1340	32	26	20	14	8	2	0	0	0	0	0
1340	1370	33	27	21	15	9	3	0	0	0	0	0
1370	1400	34	28	22	16	10	4	0	0	0	0	0
1400	1430	35	29	23	17	11	5	0	0	0	0	0
1430	1460	36	30	24	18	12	6	0	0	0	0	0
1460	1490	37	31	25	19	13	7	1	0	0	0	0
1490	1520	38	32	26	20	14	8	2	0	0	0	0
1520	1550	39	33	27	21	15	9	3	0	0	0	0
1550	1580	40	34	28	22	16	10	4	0	0	0	0
1580	1610	41	35	29	23	17	11	5	0	0	0	0
1610	1640	42	36	30	24	18	12	6	0	0	0	0
1640	1670	43	37	31	25	19	13	7	1	0	0	0
1670	1700	44	38	32	26	20	14	8	2	0	0	0

Effective Date: January 1, 2019

Civil union partners use Married chart

Vermont Wage Bracket Withholding Charts  
Single Semimonthly

Married Semimonthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1460	1490	45	39	33	27	21	15	10	4	0	0	0
1490	1520	46	40	34	28	22	16	11	5	0	0	0
1520	1550	47	41	35	29	23	17	12	6	0	0	0
1550	1580	48	42	36	30	24	18	13	7	1	0	0
1580	1610	49	43	37	31	25	19	14	8	2	0	0
1610	1640	50	44	38	32	26	20	15	9	3	0	0
1640	1670	51	45	39	33	27	21	16	10	4	0	0
1670	1700	52	46	40	34	28	22	17	11	5	0	0
1700	1730	53	47	41	35	29	23	18	12	6	0	0
1730	1760	54	48	42	36	30	25	19	13	7	1	0
1760	1790	55	49	43	37	31	26	20	14	8	2	0
1790	1820	57	50	44	38	32	27	21	15	9	3	0
1820	1850	59	51	45	39	33	28	22	16	10	4	0
1850	1880	61	52	46	40	34	29	23	17	11	5	0
1880	1910	63	53	47	41	35	30	24	18	12	6	0
1910	1940	65	54	48	42	36	31	25	19	13	7	1
1940	1970	67	55	49	43	37	32	26	20	14	8	2
1970	2000	69	57	50	44	38	33	27	21	15	9	3
2000	2030	71	59	51	45	39	34	28	22	16	10	4
2030	2060	73	61	52	46	40	35	29	23	17	11	5
2060	2090	75	63	53	47	41	36	30	24	18	12	6
2090	2120	77	65	54	48	42	37	31	25	19	13	7
2120	2150	79	67	55	49	44	38	32	26	20	14	8
2150	2180	81	69	57	50	45	39	33	27	21	15	9
2180	2210	83	71	59	51	46	40	34	28	22	16	10
2210	2240	85	73	61	52	47	41	35	29	23	17	11
2240	2270	87	75	63	53	48	42	36	30	24	18	12
2270	2300	89	77	65	54	49	43	37	31	25	19	13
2300	2330	91	79	67	56	50	44	38	32	26	20	14
2330	2360	93	81	69	58	51	45	39	33	27	21	15
2360	2390	95	83	71	60	52	46	40	34	28	22	16
2390	2420	97	85	73	62	53	47	41	35	29	23	17
2420	2450	99	87	75	64	54	48	42	36	30	24	18
2450	2480	101	89	77	66	55	49	43	37	31	25	19
2480	2510	103	91	79	68	56	50	44	38	32	26	20
2510	2540	105	93	81	70	58	51	45	39	33	27	21
2540	2570	107	95	83	71	60	52	46	40	34	28	22
2570	2600	109	97	85	73	62	53	47	41	35	29	23
2600	2630	111	99	87	75	64	54	48	42	36	30	24
2630	2660	112	101	89	77	66	55	49	43	37	31	25
2660	2690	114	103	91	79	68	56	50	44	38	32	26
2690	2720	116	105	93	81	70	58	51	45	39	33	27
2720	2750	118	107	95	83	72	60	52	46	40	34	28
2750	2780	120	109	97	85	74	62	53	47	41	35	29
2780	2810	122	111	99	87	76	64	54	48	42	36	30

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
1700	1730	45	39	33	27	21	15	9	3	0	0	0
1730	1760	46	40	34	28	22	16	10	4	0	0	0
1760	1790	47	41	35	29	23	17	11	5	0	0	0
1790	1820	48	42	36	30	24	18	12	6	0	0	0
1820	1850	49	43	37	31	25	19	13	7	1	0	0
1850	1880	50	44	38	32	26	20	14	8	2	0	0
1880	1910	51	45	39	33	27	21	15	9	3	0	0
1910	1940	52	46	40	34	28	22	16	10	4	0	0
1940	1970	53	47	41	35	29	23	17	11	5	0	0
1970	2000	54	48	42	36	30	24	18	12	6	0	0
2000	2030	55	49	43	37	31	25	19	13	7	1	0
2030	2060	56	50	44	38	32	26	20	14	8	2	0
2060	2090	57	51	45	39	33	27	21	15	9	3	0
2090	2120	58	52	46	40	34	28	22	16	10	4	0
2120	2150	59	53	47	41	35	29	23	17	11	5	0
2150	2180	60	54	48	42	36	30	24	18	12	6	0
2180	2210	61	55	49	43	37	31	25	19	13	7	1
2210	2240	62	56	50	44	38	32	26	20	14	8	2
2240	2270	63	57	51	45	39	33	27	21	15	9	3
2270	2300	64	58	52	46	40	34	28	22	16	10	4
2300	2330	65	59	53	47	41	35	29	23	17	11	5
2330	2360	66	60	54	48	42	36	30	24	18	12	6
2360	2390	67	61	55	49	43	37	31	25	19	13	7
2390	2420	68	62	56	50	44	38	32	26	20	14	8
2420	2450	69	63	57	51	45	39	33	27	21	15	9
2450	2480	70	64	58	52	46	40	34	28	22	16	10
2480	2510	71	65	59	53	47	41	35	29	23	17	11
2510	2540	72	66	60	54	48	42	36	30	24	18	12
2540	2570	73	67	61	55	49	43	37	31	25	19	13
2570	2600	74	68	62	56	50	44	38	32	26	20	14
2600	2630	75	69	63	57	51	45	39	33	27	21	15
2630	2660	76	70	64	58	52	46	40	34	28	22	16
2660	2690	77	71	65	59	53	47	41	35	29	23	17
2690	2720	78	72	66	60	54	48	42	36	30	24	18
2720	2750	79	73	67	61	55	49	43	37	31	25	19
2750	2780	80	74	68	62	56	50	44	38	32	26	20
2780	2810	81	75	69	63	57	51	45	39	33	27	21
2810	2840	82	76	70	64	58	52	46	40	34	28	22
2840	2870	83	77	71	65	59	53	47	41	35	29	23
2870	2900	84	78	72	66	60	54	48	42	36	30	24
2900	2930	85	79	73	67	61	55	49	43	37	31	25
2930	2960	86	80	74	68	62	56	50	44	38	32	26
2960	2990	87	81	75	69	63	57	51	45	39	33	27
2990	3020	88	82	76	70	64	58	52	46	40	34	28
3020	3050	89	83	77	71	65	59	53	47	41	35	29

Effective Date: January 1, 2019

Civil union partners use Married chart

2019

Vermont Wage Bracket Withholding Charts

2019

Single Monthly

Married Monthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	280	0	0	0	0	0	0	0	0	0	0	0
280	340	2	0	0	0	0	0	0	0	0	0	0
340	400	4	0	0	0	0	0	0	0	0	0	0
400	460	6	0	0	0	0	0	0	0	0	0	0
460	520	8	0	0	0	0	0	0	0	0	0	0
520	580	10	0	0	0	0	0	0	0	0	0	0
580	640	12	0	0	0	0	0	0	0	0	0	0
640	700	14	2	0	0	0	0	0	0	0	0	0
700	760	16	4	0	0	0	0	0	0	0	0	0
760	820	18	6	0	0	0	0	0	0	0	0	0
820	880	20	8	0	0	0	0	0	0	0	0	0
880	940	22	10	0	0	0	0	0	0	0	0	0
940	1000	24	12	0	0	0	0	0	0	0	0	0
1000	1060	26	14	2	0	0	0	0	0	0	0	0
1060	1120	28	16	4	0	0	0	0	0	0	0	0
1120	1180	30	18	6	0	0	0	0	0	0	0	0
1180	1240	32	20	8	0	0	0	0	0	0	0	0
1240	1300	34	22	10	0	0	0	0	0	0	0	0
1300	1360	36	24	12	0	0	0	0	0	0	0	0
1360	1420	38	26	14	2	0	0	0	0	0	0	0
1420	1480	40	28	16	4	0	0	0	0	0	0	0
1480	1540	42	30	18	6	0	0	0	0	0	0	0
1540	1600	44	32	20	8	0	0	0	0	0	0	0
1600	1660	46	34	22	10	0	0	0	0	0	0	0
1660	1720	48	36	24	12	1	0	0	0	0	0	0
1720	1780	50	38	26	14	3	0	0	0	0	0	0
1780	1840	52	40	28	16	5	0	0	0	0	0	0
1840	1900	54	42	30	18	7	0	0	0	0	0	0
1900	1960	56	44	32	20	9	0	0	0	0	0	0
1960	2020	58	46	34	22	11	0	0	0	0	0	0
2020	2080	60	48	36	24	13	1	0	0	0	0	0
2080	2140	62	50	38	27	15	3	0	0	0	0	0
2140	2200	64	52	40	29	17	5	0	0	0	0	0
2200	2260	66	54	42	31	19	7	0	0	0	0	0
2260	2320	68	56	44	33	21	9	0	0	0	0	0
2320	2380	70	58	46	35	23	11	0	0	0	0	0
2380	2440	72	60	48	37	25	13	1	0	0	0	0
2440	2500	74	62	50	39	27	15	3	0	0	0	0
2500	2560	76	64	52	41	29	17	5	0	0	0	0
2560	2620	78	66	54	43	31	19	7	0	0	0	0
2620	2680	80	68	56	45	33	21	9	0	0	0	0
2680	2740	82	70	58	47	35	23	11	0	0	0	0
2740	2800	84	72	60	49	37	25	13	1	0	0	0
2800	2860	86	74	62	51	39	27	15	3	0	0	0
2860	2920	88	76	65	53	41	29	17	5	0	0	0

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
0	760	0	0	0	0	0	0	0	0	0	0	0
760	820	1	0	0	0	0	0	0	0	0	0	0
820	880	3	0	0	0	0	0	0	0	0	0	0
880	940	5	0	0	0	0	0	0	0	0	0	0
940	1000	7	0	0	0	0	0	0	0	0	0	0
1000	1060	9	0	0	0	0	0	0	0	0	0	0
1060	1120	11	0	0	0	0	0	0	0	0	0	0
1120	1180	13	1	0	0	0	0	0	0	0	0	0
1180	1240	15	3	0	0	0	0	0	0	0	0	0
1240	1300	17	5	0	0	0	0	0	0	0	0	0
1300	1360	19	7	0	0	0	0	0	0	0	0	0
1360	1420	21	9	0	0	0	0	0	0	0	0	0
1420	1480	23	11	0	0	0	0	0	0	0	0	0
1480	1540	25	13	1	0	0	0	0	0	0	0	0
1540	1600	27	15	3	0	0	0	0	0	0	0	0
1600	1660	29	17	5	0	0	0	0	0	0	0	0
1660	1720	31	19	7	0	0	0	0	0	0	0	0
1720	1780	33	21	9	0	0	0	0	0	0	0	0
1780	1840	35	23	11	0	0	0	0	0	0	0	0
1840	1900	37	25	13	1	0	0	0	0	0	0	0
1900	1960	39	27	15	3	0	0	0	0	0	0	0
1960	2020	41	29	17	5	0	0	0	0	0	0	0
2020	2080	43	31	19	7	0	0	0	0	0	0	0
2080	2140	45	33	21	9	0	0	0	0	0	0	0
2140	2200	47	35	23	11	0	0	0	0	0	0	0
2200	2260	49	37	25	13	1	0	0	0	0	0	0
2260	2320	51	39	27	15	3	0	0	0	0	0	0
2320	2380	53	41	29	17	5	0	0	0	0	0	0
2380	2440	55	43	31	19	7	0	0	0	0	0	0
2440	2500	57	45	33	21	9	0	0	0	0	0	0
2500	2560	59	47	35	23	11	0	0	0	0	0	0
2560	2620	61	49	37	25	13	1	0	0	0	0	0
2620	2680	63	51	39	27	15	3	0	0	0	0	0
2680	2740	65	53	41	29	17	5	0	0	0	0	0
2740	2800	67	55	43	31	19	7	0	0	0	0	0
2800	2860	69	57	45	33	21	9	0	0	0	0	0
2860	2920	71	59	47	35	23	11	0	0	0	0	0
2920	2980	73	61	49	37	25	13	1	0	0	0	0
2980	3040	75	63	51	39	27	15	3	0	0	0	0
3040	3100	77	65	53	41	29	17	5	0	0	0	0
3100	3160	79	67	55	43	31	19	7	0	0	0	0
3160	3220	81	69	57	45	33	21	9	0	0	0	0
3220	3280	83	71	59	47	35	23	11	0	0	0	0
3280	3340	85	73	61	49	37	25	13	1	0	0	0
3340	3400	87	75	63	51	39	27	15	3	0	0	0

Effective Date: January 1, 2019

Civil union partners use Married chart

2019

### Vermont Wage Bracket Withholding Charts

2019

#### Single Monthly

#### Married Monthly

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		Vermont Withholding is:										
2920	2980	90	78	67	55	43	31	19	7	0	0	0
2980	3040	92	80	69	57	45	33	21	9	0	0	0
3040	3100	94	82	71	59	47	35	23	11	0	0	0
3100	3160	96	84	73	61	49	37	25	13	1	0	0
3160	3220	98	86	75	63	51	39	27	15	3	0	0
3220	3280	100	88	77	65	53	41	29	17	5	0	0
3280	3340	102	90	79	67	55	43	31	19	7	0	0
3340	3400	104	92	81	69	57	45	33	21	9	0	0
3400	3460	106	94	83	71	59	47	35	23	11	0	0
3460	3520	108	96	85	73	61	49	37	25	13	2	0
3520	3580	110	98	87	75	63	51	39	27	15	4	0
3580	3640	114	100	89	77	65	53	41	29	17	6	0
3640	3700	118	102	91	79	67	55	43	31	19	8	0
3700	3760	122	105	93	81	69	57	45	33	21	10	0
3760	3820	126	107	95	83	71	59	47	35	23	12	0
3820	3880	130	109	97	85	73	61	49	37	25	14	2
3880	3940	134	111	99	87	75	63	51	39	27	16	4
3940	4000	138	114	101	89	77	65	53	41	29	18	6
4000	4060	142	118	103	91	79	67	55	43	32	20	8
4060	4120	146	122	105	93	81	69	57	45	34	22	10
4120	4180	150	126	107	95	83	71	59	47	36	24	12
4180	4240	154	130	109	97	85	73	61	49	38	26	14
4240	4300	158	134	111	99	87	75	63	51	40	28	16
4300	4360	162	138	115	101	89	77	65	53	42	30	18
4360	4420	166	142	119	103	91	79	67	55	44	32	20
4420	4480	170	146	123	105	93	81	69	57	46	34	22
4480	4540	173	150	127	107	95	83	71	59	48	36	24
4540	4600	177	154	131	109	97	85	73	61	50	38	26
4600	4660	181	158	135	111	99	87	75	63	52	40	28
4660	4720	185	162	139	115	101	89	77	65	54	42	30
4720	4780	189	166	143	119	103	91	79	67	56	44	32
4780	4840	193	170	147	123	105	93	81	69	58	46	34
4840	4900	197	174	151	127	107	95	83	72	60	48	36
4900	4960	201	178	154	131	109	97	85	74	62	50	38
4960	5020	205	182	158	135	112	99	87	76	64	52	40
5020	5080	209	186	162	139	116	101	89	78	66	54	42
5080	5140	213	190	166	143	120	103	91	80	68	56	44
5140	5200	217	194	170	147	124	105	93	82	70	58	46
5200	5260	221	198	174	151	128	107	95	84	72	60	48
5260	5320	225	202	178	155	131	109	97	86	74	62	50
5320	5380	229	206	182	159	135	112	99	88	76	64	52
5380	5440	233	210	186	163	139	116	101	90	78	66	54
5440	5500	237	213	190	167	143	120	103	92	80	68	56
5500	5560	241	217	194	171	147	124	105	94	82	70	58
5560	5620	245	221	198	175	151	128	107	96	84	72	60

Payment		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
		Vermont Withholding is:										
3400	3460	89	77	65	54	42	30	18	6	0	0	0
3460	3520	91	79	67	56	44	32	20	8	0	0	0
3520	3580	93	81	69	58	46	34	22	10	0	0	0
3580	3640	95	83	71	60	48	36	24	12	0	0	0
3640	3700	97	85	73	62	50	38	26	14	2	0	0
3700	3760	99	87	75	64	52	40	28	16	4	0	0
3760	3820	101	89	77	66	54	42	30	18	6	0	0
3820	3880	103	91	79	68	56	44	32	20	8	0	0
3880	3940	105	93	82	70	58	46	34	22	10	0	0
3940	4000	107	95	84	72	60	48	36	24	12	0	0
4000	4060	109	97	86	74	62	50	38	26	14	2	0
4060	4120	111	99	88	76	64	52	40	28	16	4	0
4120	4180	113	101	90	78	66	54	42	30	18	6	0
4180	4240	115	103	92	80	68	56	44	32	20	9	0
4240	4300	117	105	94	82	70	58	46	34	22	11	0
4300	4360	119	107	96	84	72	60	48	36	24	13	1
4360	4420	121	109	98	86	74	62	50	38	26	15	3
4420	4480	123	111	100	88	76	64	52	40	28	17	5
4480	4540	125	113	102	90	78	66	54	42	30	19	7
4540	4600	127	115	104	92	80	68	56	44	32	21	9
4600	4660	129	117	106	94	82	70	58	46	34	23	11
4660	4720	131	119	108	96	84	72	60	48	36	25	13
4720	4780	133	122	110	98	86	74	62	50	38	27	15
4780	4840	135	124	112	100	88	76	64	52	40	29	17
4840	4900	137	126	114	102	90	78	66	54	42	31	19
4900	4960	139	128	116	104	92	80	68	56	44	33	21
4960	5020	141	130	118	106	94	82	70	58	46	35	23
5020	5080	143	132	120	108	96	84	72	60	49	37	25
5080	5140	145	134	122	110	98	86	74	62	51	39	27
5140	5200	147	136	124	112	100	88	76	64	53	41	29
5200	5260	149	138	126	114	102	90	78	66	55	43	31
5260	5320	151	140	128	116	104	92	80	68	57	45	33
5320	5380	153	142	130	118	106	94	82	70	59	47	35
5380	5440	155	144	132	120	108	96	84	72	61	49	37
5440	5500	157	146	134	122	110	98	86	74	63	51	39
5500	5560	160	148	136	124	112	100	88	76	65	53	41
5560	5620	162	150	138	126	114	102	90	78	67	55	43
5620	5680	164	152	140	128	116	104	92	80	69	57	45
5680	5740	166	154	142	130	118	106	94	82	71	59	47
5740	5800	168	156	144	132	120	108	96	84	73	61	49
5800	5860	170	158	146	134	122	110	98	86	75	63	51
5860	5920	172	160	148	136	124	112	100	89	77	65	53
5920	5980	174	162	150	138	126	114	102	91	79	67	55
5980	6040	176	164	152	140	128	116	104	93	81	69	57
6040	6100	178	166	154	142	130	118	106	95	83	71	59

Effective Date: January 1, 2019

Civil union partners use Married chart

2019  
Single Daily or Miscellaneous

Vermont Wage Bracket Withholding Charts

2019  
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	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	17	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	20	0.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	23	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	26	0.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	29	0.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	32	0.63	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	35	0.73	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35	38	0.83	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.93	0.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	1.03	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	47	1.13	0.58	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	50	1.23	0.68	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	53	1.33	0.78	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	56	1.43	0.88	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	59	1.53	0.98	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	62	1.63	1.08	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	65	1.73	1.18	0.64	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	68	1.83	1.28	0.74	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	71	1.93	1.38	0.84	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	74	2.03	1.48	0.94	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	77	2.13	1.59	1.04	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77	80	2.23	1.69	1.14	0.59	0.04	0.00	0.00	0.00	0.00	0.00	0.00
80	83	2.33	1.79	1.24	0.69	0.14	0.00	0.00	0.00	0.00	0.00	0.00
83	86	2.43	1.89	1.34	0.79	0.24	0.00	0.00	0.00	0.00	0.00	0.00
86	89	2.54	1.99	1.44	0.89	0.34	0.00	0.00	0.00	0.00	0.00	0.00
89	92	2.64	2.09	1.54	0.99	0.45	0.00	0.00	0.00	0.00	0.00	0.00
92	95	2.74	2.19	1.64	1.09	0.55	0.00	0.00	0.00	0.00	0.00	0.00
95	98	2.84	2.29	1.74	1.19	0.65	0.10	0.00	0.00	0.00	0.00	0.00
98	101	2.94	2.39	1.84	1.29	0.75	0.20	0.00	0.00	0.00	0.00	0.00
101	104	3.04	2.49	1.94	1.39	0.85	0.30	0.00	0.00	0.00	0.00	0.00
104	107	3.14	2.59	2.04	1.50	0.95	0.40	0.00	0.00	0.00	0.00	0.00
107	110	3.24	2.69	2.14	1.60	1.05	0.50	0.00	0.00	0.00	0.00	0.00
110	113	3.34	2.79	2.24	1.70	1.15	0.60	0.05	0.00	0.00	0.00	0.00
113	116	3.44	2.89	2.34	1.80	1.25	0.70	0.15	0.00	0.00	0.00	0.00
116	119	3.54	2.99	2.44	1.90	1.35	0.80	0.25	0.00	0.00	0.00	0.00
119	122	3.64	3.09	2.55	2.00	1.45	0.90	0.35	0.00	0.00	0.00	0.00
122	125	3.74	3.19	2.65	2.10	1.55	1.00	0.46	0.00	0.00	0.00	0.00
125	128	3.84	3.29	2.75	2.20	1.65	1.10	0.56	0.01	0.00	0.00	0.00
128	131	3.94	3.39	2.85	2.30	1.75	1.20	0.66	0.11	0.00	0.00	0.00
131	134	4.04	3.49	2.95	2.40	1.85	1.30	0.76	0.21	0.00	0.00	0.00
134	137	4.14	3.60	3.05	2.50	1.95	1.41	0.86	0.31	0.00	0.00	0.00
137	140	4.24	3.70	3.15	2.60	2.05	1.51	0.96	0.41	0.00	0.00	0.00
140	143	4.34	3.80	3.25	2.70	2.15	1.61	1.06	0.51	0.00	0.00	0.00
143	146	4.44	3.90	3.35	2.80	2.25	1.71	1.16	0.61	0.06	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	38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	41	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
41	44	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44	47	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
47	50	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50	53	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
53	56	0.64	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
56	59	0.74	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59	62	0.84	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
62	65	0.94	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65	68	1.04	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68	71	1.14	0.59	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71	74	1.24	0.69	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74	77	1.34	0.79	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77	80	1.44	0.89	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80	83	1.54	0.99	0.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
83	86	1.64	1.09	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
86	89	1.74	1.20	0.65	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
89	92	1.84	1.30	0.75	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
92	95	1.94	1.40	0.85	0.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
95	98	2.04	1.50	0.95	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
98	101	2.14	1.60	1.05	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101	104	2.25	1.70	1.15	0.60	0.05	0.00	0.00	0.00	0.00	0.00	0.00
104	107	2.35	1.80	1.25	0.70	0.16	0.00	0.00	0.00	0.00	0.00	0.00
107	110	2.45	1.90	1.35	0.80	0.26	0.00	0.00	0.00	0.00	0.00	0.00
110	113	2.55	2.00	1.45	0.90	0.36	0.00	0.00	0.00	0.00	0.00	0.00
113	116	2.65	2.10	1.55	1.00	0.46	0.00	0.00	0.00	0.00	0.00	0.00
116	119	2.75	2.20	1.65	1.10	0.56	0.01	0.00	0.00	0.00	0.00	0.00
119	122	2.85	2.30	1.75	1.21	0.66	0.11	0.00	0.00	0.00	0.00	0.00
122	125	2.95	2.40	1.85	1.31	0.76	0.21	0.00	0.00	0.00	0.00	0.00
125	128	3.05	2.50	1.95	1.41	0.86	0.31	0.00	0.00	0.00	0.00	0.00
128	131	3.15	2.60	2.05	1.51	0.96	0.41	0.00	0.00	0.00	0.00	0.00
131	134	3.25	2.70	2.15	1.61	1.06	0.51	0.00	0.00	0.00	0.00	0.00
134	137	3.35	2.80	2.26	1.71	1.16	0.61	0.07	0.00	0.00	0.00	0.00
137	140	3.45	2.90	2.36	1.81	1.26	0.71	0.17	0.00	0.00	0.00	0.00
140	143	3.55	3.00	2.46	1.91	1.36	0.81	0.27	0.00	0.00	0.00	0.00
143	146	3.65	3.10	2.56	2.01	1.46	0.91	0.37	0.00	0.00	0.00	0.00
146	149	3.75	3.21	2.66	2.11	1.56	1.01	0.47	0.00	0.00	0.00	0.00
149	152	3.85	3.31	2.76	2.21	1.66	1.12	0.57	0.02	0.00	0.00	0.00
152	155	3.95	3.41	2.86	2.31	1.76	1.22	0.67	0.12	0.00	0.00	0.00
155	158	4.05	3.51	2.96	2.41	1.86	1.32	0.77	0.22	0.00	0.00	0.00
158	161	4.15	3.61	3.06	2.51	1.96	1.42	0.87	0.32	0.00	0.00	0.00
161	164	4.26	3.71	3.16	2.61	2.06	1.52	0.97	0.42	0.00	0.00	0.00
164	167	4.36	3.81	3.26	2.71	2.17	1.62	1.07	0.52	0.00	0.00	0.00
167	170	4.46	3.91	3.36	2.81	2.27	1.72	1.17	0.62	0.08	0.00	0.00

Effective Date: January 1, 2019

Civil union partners use Married chart

**2019**  
**Single Daily or Miscellaneous**

**Vermont Wage Bracket Withholding Charts**

**2019**  
**Married Daily or Miscellaneous**

Payment (per day)		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
146	149	4.55	4.00	3.45	2.90	2.35	1.81	1.26	0.71	0.16	0.00	0.00
149	152	4.65	4.10	3.55	3.00	2.46	1.91	1.36	0.81	0.26	0.00	0.00
152	155	4.75	4.20	3.65	3.10	2.56	2.01	1.46	0.91	0.37	0.00	0.00
155	158	4.85	4.30	3.75	3.20	2.66	2.11	1.56	1.01	0.47	0.00	0.00
158	161	4.95	4.40	3.85	3.30	2.76	2.21	1.66	1.11	0.57	0.02	0.00
161	164	5.05	4.50	3.95	3.40	2.86	2.31	1.76	1.21	0.67	0.12	0.00
164	167	5.19	4.60	4.05	3.51	2.96	2.41	1.86	1.31	0.77	0.22	0.00
167	170	5.39	4.70	4.15	3.61	3.06	2.51	1.96	1.42	0.87	0.32	0.00
170	173	5.59	4.80	4.25	3.71	3.16	2.61	2.06	1.52	0.97	0.42	0.00
173	176	5.79	4.90	4.35	3.81	3.26	2.71	2.16	1.62	1.07	0.52	0.00
176	179	5.98	5.00	4.45	3.91	3.36	2.81	2.26	1.72	1.17	0.62	0.07
179	182	6.18	5.10	4.56	4.01	3.46	2.91	2.36	1.82	1.27	0.72	0.17
182	185	6.38	5.30	4.66	4.11	3.56	3.01	2.47	1.92	1.37	0.82	0.28
185	188	6.58	5.50	4.76	4.21	3.66	3.11	2.57	2.02	1.47	0.92	0.38
188	191	6.78	5.70	4.86	4.31	3.76	3.21	2.67	2.12	1.57	1.02	0.48
191	194	6.97	5.90	4.96	4.41	3.86	3.31	2.77	2.22	1.67	1.12	0.58
194	197	7.17	6.09	5.06	4.51	3.96	3.42	2.87	2.32	1.77	1.22	0.68
197	200	7.37	6.29	5.21	4.61	4.06	3.52	2.97	2.42	1.87	1.33	0.78
200	203	7.57	6.49	5.41	4.71	4.16	3.62	3.07	2.52	1.97	1.43	0.88
203	206	7.77	6.69	5.61	4.81	4.26	3.72	3.17	2.62	2.07	1.53	0.98
206	209	7.96	6.89	5.81	4.91	4.36	3.82	3.27	2.72	2.17	1.63	1.08
209	212	8.16	7.08	6.00	5.01	4.47	3.92	3.37	2.82	2.27	1.73	1.18
212	215	8.36	7.28	6.20	5.12	4.57	4.02	3.47	2.92	2.38	1.83	1.28
215	218	8.56	7.48	6.40	5.32	4.67	4.12	3.57	3.02	2.48	1.93	1.38
218	221	8.76	7.68	6.60	5.52	4.77	4.22	3.67	3.12	2.58	2.03	1.48
221	224	8.95	7.88	6.80	5.72	4.87	4.32	3.77	3.22	2.68	2.13	1.58
224	227	9.15	8.07	6.99	5.92	4.97	4.42	3.87	3.32	2.78	2.23	1.68
227	230	9.35	8.27	7.19	6.11	5.07	4.52	3.97	3.43	2.88	2.33	1.78
230	233	9.55	8.47	7.39	6.31	5.23	4.62	4.07	3.53	2.98	2.43	1.88
233	236	9.75	8.67	7.59	6.51	5.43	4.72	4.17	3.63	3.08	2.53	1.98
236	239	9.94	8.87	7.79	6.71	5.63	4.82	4.27	3.73	3.18	2.63	2.08
239	242	10.14	9.06	7.98	6.91	5.83	4.92	4.37	3.83	3.28	2.73	2.18
242	245	10.34	9.26	8.18	7.10	6.03	5.02	4.48	3.93	3.38	2.83	2.29
245	248	10.54	9.46	8.38	7.30	6.22	5.14	4.58	4.03	3.48	2.93	2.39
248	251	10.74	9.66	8.58	7.50	6.42	5.34	4.68	4.13	3.58	3.03	2.49
251	254	10.93	9.86	8.78	7.70	6.62	5.54	4.78	4.23	3.68	3.13	2.59
254	257	11.13	10.05	8.97	7.90	6.82	5.74	4.88	4.33	3.78	3.23	2.69
257	260	11.33	10.25	9.17	8.09	7.02	5.94	4.98	4.43	3.88	3.34	2.79
260	263	11.53	10.45	9.37	8.29	7.21	6.13	5.08	4.53	3.98	3.44	2.89
263	266	11.73	10.65	9.57	8.49	7.41	6.33	5.25	4.63	4.08	3.54	2.99
266	269	11.92	10.85	9.77	8.69	7.61	6.53	5.45	4.73	4.18	3.64	3.09
269	272	12.12	11.04	9.96	8.89	7.81	6.73	5.65	4.83	4.28	3.74	3.19
272	275	12.32	11.24	10.16	9.08	8.01	6.93	5.85	4.93	4.39	3.84	3.29
275	278	12.52	11.44	10.36	9.28	8.20	7.12	6.05	5.03	4.49	3.94	3.39
278	281	12.72	11.64	10.56	9.48	8.40	7.32	6.24	5.16	4.59	4.04	3.49

Payment (per day)		Number of Exemptions Claimed										
at least	but less than	0	1	2	3	4	5	6	7	8	9	10
Vermont Withholding is:												
170	173	4.56	4.01	3.46	2.91	2.37	1.82	1.27	0.72	0.18	0.00	0.00
173	176	4.66	4.11	3.56	3.01	2.47	1.92	1.37	0.82	0.28	0.00	0.00
176	179	4.76	4.21	3.66	3.11	2.57	2.02	1.47	0.92	0.38	0.00	0.00
179	182	4.86	4.31	3.76	3.22	2.67	2.12	1.57	1.02	0.48	0.00	0.00
182	185	4.96	4.41	3.86	3.32	2.77	2.22	1.67	1.13	0.58	0.03	0.00
185	188	5.06	4.51	3.96	3.42	2.87	2.32	1.77	1.23	0.68	0.13	0.00
188	191	5.16	4.61	4.06	3.52	2.97	2.42	1.87	1.33	0.78	0.23	0.00
191	194	5.26	4.71	4.16	3.62	3.07	2.52	1.97	1.43	0.88	0.33	0.00
194	197	5.36	4.81	4.27	3.72	3.17	2.62	2.08	1.53	0.98	0.43	0.00
197	200	5.46	4.91	4.37	3.82	3.27	2.72	2.18	1.63	1.08	0.53	0.00
200	203	5.56	5.01	4.47	3.92	3.37	2.82	2.28	1.73	1.18	0.63	0.09
203	206	5.66	5.11	4.57	4.02	3.47	2.92	2.38	1.83	1.28	0.73	0.19
206	209	5.76	5.22	4.67	4.12	3.57	3.02	2.48	1.93	1.38	0.83	0.29
209	212	5.86	5.32	4.77	4.22	3.67	3.13	2.58	2.03	1.48	0.93	0.39
212	215	5.96	5.42	4.87	4.32	3.77	3.23	2.68	2.13	1.58	1.04	0.49
215	218	6.06	5.52	4.97	4.42	3.87	3.33	2.78	2.23	1.68	1.14	0.59
218	221	6.16	5.62	5.07	4.52	3.97	3.43	2.88	2.33	1.78	1.24	0.69
221	224	6.27	5.72	5.17	4.62	4.07	3.53	2.98	2.43	1.88	1.34	0.79
224	227	6.37	5.82	5.27	4.72	4.18	3.63	3.08	2.53	1.98	1.44	0.89
227	230	6.47	5.92	5.37	4.82	4.28	3.73	3.18	2.63	2.09	1.54	0.99
230	233	6.57	6.02	5.47	4.92	4.38	3.83	3.28	2.73	2.19	1.64	1.09
233	236	6.67	6.12	5.57	5.02	4.48	3.93	3.38	2.83	2.29	1.74	1.19
236	239	6.77	6.22	5.67	5.12	4.58	4.03	3.48	2.93	2.39	1.84	1.29
239	242	6.87	6.32	5.77	5.23	4.68	4.13	3.58	3.03	2.49	1.94	1.39
242	245	6.97	6.42	5.87	5.33	4.78	4.23	3.68	3.14	2.59	2.04	1.49
245	248	7.07	6.52	5.97	5.43	4.88	4.33	3.78	3.24	2.69	2.14	1.59
248	251	7.17	6.62	6.07	5.53	4.98	4.43	3.88	3.34	2.79	2.24	1.69
251	254	7.27	6.72	6.17	5.63	5.08	4.53	3.98	3.44	2.89	2.34	1.79
254	257	7.37	6.82	6.28	5.73	5.18	4.63	4.09	3.54	2.99	2.44	1.89
257	260	7.47	6.92	6.38	5.83	5.28	4.73	4.19	3.64	3.09	2.54	2.00
260	263	7.57	7.02	6.48	5.93	5.38	4.83	4.29	3.74	3.19	2.64	2.10
263	266	7.67	7.12	6.58	6.03	5.48	4.93	4.39	3.84	3.29	2.74	2.20
266	269	7.77	7.23	6.68	6.13	5.58	5.03	4.49	3.94	3.39	2.84	2.30
269	272	7.87	7.33	6.78	6.23	5.68	5.14	4.59	4.04	3.49	2.94	2.40
272	275	7.97	7.43	6.88	6.33	5.78	5.24	4.69	4.14	3.59	3.05	2.50
275	278	8.07	7.53	6.98	6.43	5.88	5.34	4.79	4.24	3.69	3.15	2.60
278	281	8.17	7.63	7.08	6.53	5.98	5.44	4.89	4.34	3.79	3.25	2.70
281	284	8.28	7.73	7.18	6.63	6.08	5.54	4.99	4.44	3.89	3.35	2.80
284	287	8.38	7.83	7.28	6.73	6.19	5.64	5.09	4.54	3.99	3.45	2.90
287	290	8.48	7.93	7.38	6.83	6.29	5.74	5.19	4.64	4.10	3.55	3.00
290	293	8.63	8.03	7.48	6.93	6.39	5.84	5.29	4.74	4.20	3.65	3.10
293	296	8.83	8.13	7.58	7.03	6.49	5.94	5.39	4.84	4.30	3.75	3.20
296	299	9.02	8.23	7.68	7.13	6.59	6.04	5.49	4.94	4.40	3.85	3.30
299	302	9.22	8.33	7.78	7.24	6.69	6.14	5.59	5.04	4.50	3.95	3.40
302	305	9.42	8.43	7.88	7.34	6.79	6.24	5.69	5.15	4.60	4.05	3.50

Effective Date: January 1, 2019

Civil union partners use Married chart