

**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	\$51	\$0			\$0	\$154	\$0		
51	721	0	+ 3.55%	\$51	154	1,265	0	+ 3.55%	\$154
721	1,688	23.79	+ 6.80%	721	1,265	2,900	39.44	+ 6.80%	1,265
1,688	3,477	89.54	+ 7.80%	1,688	2,900	4,338	150.62	+ 7.80%	2,900
3,477	7,510	229.08	+ 8.80%	3,477	4,338	7,624	262.78	+ 8.80%	4,338
7,510	-	583.99	+ 8.95%	7,510	7,624	-	551.95	+ 8.95%	7,624

\*use wages after subtracting withholding allowances (one withholding allowance equals \$73.08)

**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	\$102	\$0			\$0	\$308	\$0		
102	1,442	0	+ 3.55%	\$102	308	2,531	0	+ 3.55%	\$308
1,442	3,377	47.57	+ 6.80%	1,442	2,531	5,800	78.92	+ 6.80%	2,531
3,377	6,954	179.15	+ 7.80%	3,377	5,800	8,675	301.21	+ 7.80%	5,800
6,954	15,019	458.16	+ 8.80%	6,954	8,675	15,248	525.46	+ 8.80%	8,675
15,019	-	1,167.88	+ 8.95%	15,019	15,248	-	1,103.88	+ 8.95%	15,248

\*use wages after subtracting withholding allowances (one withholding allowance equals \$146.15)

**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	\$110	\$0			\$0	\$333	\$0		
110	1,563	0	+ 3.55%	\$110	333	2,742	0	+ 3.55%	\$333
1,563	3,658	51.58	+ 6.80%	1,563	2,742	6,283	85.52	+ 6.80%	2,742
3,658	7,533	194.04	+ 7.80%	3,658	6,283	9,398	326.31	+ 7.80%	6,283
7,533	16,271	496.29	+ 8.80%	7,533	9,398	16,519	569.28	+ 8.80%	9,398
16,271	-	1,265.24	+ 8.95%	16,271	16,519	-	1,195.93	+ 8.95%	16,519

\*use wages after subtracting withholding allowances (one withholding allowance equals \$158.33)

**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	\$221	\$0			\$0	\$667	\$0		
221	3,125	0	+ 3.55%	\$221	667	5,483	0	+ 3.55%	\$667
3,125	7,317	103.09	+ 6.80%	3,125	5,483	12,567	170.97	+ 6.80%	5,483
7,317	15,067	388.15	+ 7.80%	7,317	12,567	18,796	652.68	+ 7.80%	12,567
15,067	32,542	992.65	+ 8.80%	15,067	18,796	33,038	1,138.54	+ 8.80%	18,796
32,542	-	2,530.45	+ 8.95%	32,542	33,038	-	2,391.84	+ 8.95%	33,038

\*use wages after subtracting withholding allowances (one withholding allowance equals \$316.67)

**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	\$663	\$0	of amount over	\$0	\$2,000	\$0	of amount over	\$0	of amount over
663	9,375	0	+ 3.55%	\$663	2,000	16,450	0	+ 3.55%	\$2,000
9,375	21,950	309.28	+ 6.80%	9,375	16,450	37,700	512.98	+ 6.80%	16,450
21,950	45,200	1,164.38	+ 7.80%	21,950	37,700	56,388	1,957.98	+ 7.80%	37,700
45,200	97,625	2,977.88	+ 8.80%	45,200	56,388	99,113	3,415.64	+ 8.80%	56,388
97,625	-	7,591.28	+ 8.95%	97,625	99,113	-	7,175.44	+ 8.95%	99,113

\*use wages after subtracting withholding allowances (one withholding allowance equals \$950.00)

**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	\$2,650	\$0	of amount over	\$0	\$8,000	\$0	of amount over	\$0	of amount over
2,650	37,500	0	+ 3.55%	\$2,650	8,000	65,800	0	+ 3.55%	\$8,000
37,500	87,800	1,237.18	+ 6.80%	37,500	65,800	150,800	2,051.90	+ 6.80%	65,800
87,800	180,800	4,657.58	+ 7.80%	87,800	150,800	225,550	7,831.90	+ 7.80%	150,800
180,800	390,500	11,911.58	+ 8.80%	180,800	225,550	396,450	13,662.40	+ 8.80%	225,550
390,500	-	30,365.18	+ 8.95%	390,500	396,450	-	28,701.60	+ 8.95%	396,450

\*use wages after subtracting withholding allowances (one withholding allowance equals \$3800.00)

**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	\$10.20	\$0	of amount over	\$0	\$30.80	\$0.00	of amount over	\$0.00	of amount over
10.20	144.20	0.00	+ 3.55%	\$10.20	30.80	253.10	0.00	+ 3.55%	\$30.80
144.20	337.70	4.76	+ 6.80%	144.20	253.10	580.00	7.89	+ 6.80%	253.10
337.70	695.40	17.92	+ 7.80%	337.70	580.00	867.50	30.12	+ 7.80%	580.00
695.40	1,501.90	45.82	+ 8.80%	695.40	867.50	1,524.80	52.55	+ 8.80%	867.50
1,501.90	-	116.79	+ 8.95%	1,501.90	1,524.80	-	110.39	+ 8.95%	1,524.80

\*use wages after subtracting withholding allowances (one withholding allowance equals \$14.62)

**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 \$1500 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:  $2 \times \$73.08 = \$146.16$ .  
 Her wages (after allowances) are:  $\$1500 - \$146.16 = \$1353.84$ .  
 Because \$1353.84 falls between \$1265 and \$2900, the tax is computed as \$39.44 plus 6.80% of the amount over \$1265.

Vermont withholding is \$45.48.

$$\begin{aligned}
 & \$1353.84 - 1265.00 = \$88.84 \\
 & \$88.84 \times 0.0680 = \$6.04 \\
 & \$6.04 + 39.44 = \$45.48
 \end{aligned}$$