

2023 Income Tax Withholding Instructions, Tables, and Charts

EFFECTIVE JANUARY 1, 2023 - EXPIRES DECEMBER 31, 2023

This document is designed to provide you with an overview of the Vermont Withholding Tax. If you need further clarification, please contact the Business Section of the Taxpayer Services Division at (802) 828-2551 or by email tax.business@vermont.gov.

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Instructions

PAYMENTS 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 \(Circular E\) \(irs.gov\)](#).

HOW VERMONT INCOME TAX WITHHOLDING IS CALCULATED

The Vermont Income Tax Withholding is calculated 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.

Employees should complete or update form W-4VT. 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.

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 Vermont withholding on the wages for the entire 40 hours is \$48.00, the Vermont withholding for the 16 hours is:

Calculation: $\$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 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 pretax 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.

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 through myVTax \(myvtax.vermont.gov\)](https://myvtax.vermont.gov), or using [Form BR-400, Application for a Business Tax Account \(tax.vermont.gov/forms\)](https://tax.vermont.gov/forms).

The department will determine your filing frequency based on your annual withholding totals. You may [file your returns and pay the tax due online through myVTax \(myvtax.vermont.gov\)](https://myvtax.vermont.gov), or you may file using paper forms available on our website.

FILING FORMS W-2 AND/OR 1099

All employers are required to [file Form WHT-434, Annual Withholding Reconciliation](#) by January 31 each year. 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 previous year to the amount of withholding tax shown on the W-2 and/or 1099 forms. Form WHT-434 and Forms W-2 and 1099 may be [filed through myVTax \(myvtax.vermont.gov\)](#).

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.

Resources

FACT SHEETS, GUIDES, AND FORMS

- [Form BR-400, Application for a Business Tax Account \(tax.vermont.gov/forms\)](#)
- [Form W-4VT, Vermont Employee's Withholding Allowance Certificate \(tax.vermont.gov/forms\)](#)
- [Form WHT-434, Annual Withholding Reconciliation \(tax.vermont.gov/forms\)](#)
- [IRS Publication 15 \(Circular E\) \(irs.gov\)](#)

OTHER HELPFUL RESOURCES

- [Internal Revenue Service - Federal Income Tax \(irs.gov\)](#) Phone: (800) 829-1040
- [Social Security Administration - Social Security/Medicare \(ssa.gov\)](#) Phone: (800) 772-1213
- [Vermont Department of Labor - Unemployment Insurance, Minimum Wage, Overtime, Worker Compensation \(labor.vermont.gov\)](#) Phone: (802) 828-4000

CONTACT US

If you have questions, contact the Taxpayer Services Division at (802) 828-2551 or tax.business@vermont.gov. E-file your withholding tax forms at [myVTax \(myvtax.vermont.gov\)](#).

Vermont Department of Taxes, Taxpayer Services Division, P.O. Box 547, Montpelier, VT 05601-0547
Fax: (802) 828-5787

Withholding Tables and Charts

VERMONT PERCENTAGE METHOD FOR WITHHOLDING TABLES

(for wages paid in 2023)

WEEKLY PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$67	\$0	of amount over		\$0	\$203	\$0	of amount over	
67	940	0	+ 3.35%	\$67	203	1,661	0	+ 3.35%	\$203
940	2,184	29.25	+ 6.60%	940	1,661	3,730	48.84	+ 6.60%	1,661
2,184	4,482	111.35	+ 7.60%	2,184	3,730	5,577	185.39	+ 7.60%	3,730
4,482	-	286.00	+ 8.75%	4,482	5,577	-	325.77	+ 8.75%	5,577

*use wages after subtracting withholding allowances (one withholding allowance equals \$93.27)

BIWEEKLY PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$135	\$0	of amount over		\$0	\$405	\$0	of amount over	
135	1,881	0	+ 3.35%	\$135	405	3,323	0	+ 3.35%	\$405
1,881	4,367	58.49	+ 6.60%	1,881	3,323	7,459	97.75	+ 6.60%	3,323
4,367	8,963	222.57	+ 7.60%	4,367	7,459	11,153	370.73	+ 7.60%	7,459
8,963	-	571.86	+ 8.75%	8,963	11,153	-	651.47	+ 8.75%	11,153

*use wages after subtracting withholding allowances (one withholding allowance equals \$186.54)

SEMIMONTHLY PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$146	\$0	of amount over		\$0	\$439	\$0	of amount over	
146	2,038	0	+ 3.35%	\$146	439	3,599	0	+ 3.35%	\$439
2,038	4,731	63.38	+ 6.60%	2,038	3,599	8,081	105.86	+ 6.60%	3,599
4,731	9,710	241.12	+ 7.60%	4,731	8,081	12,083	401.67	+ 7.60%	8,081
9,710	-	619.52	+ 8.75%	9,710	12,083	-	705.82	+ 8.75%	12,083

*use wages after subtracting withholding allowances (one withholding allowance equals \$202.08)

MONTHLY PAYROLLS

Single					Married				
If Wages* are:					If Wages* are:				
over	but not over	Vermont withholding is:			over	but not over	Vermont withholding is:		
\$0	\$292	\$0	of amount over		\$0	\$878	\$0	of amount over	
292	4,075	0	+ 3.35%	\$292	878	7,199	0	+ 3.35%	\$878
4,075	9,463	126.73	+ 6.60%	4,075	7,199	16,161	211.75	+ 6.60%	7,199
9,463	19,421	482.34	+ 7.60%	9,463	16,161	24,166	803.25	+ 7.60%	16,161
19,421	-	1,239.15	+ 8.75%	19,421	24,166	-	1,411.63	+ 8.75%	24,166

*use wages after subtracting withholding allowances (one withholding allowance equals \$404.17)

Effective Date: January 1, 2023

Civil union partners use Married Table

VERMONT PERCENTAGE METHOD FOR WITHHOLDING TABLES

(for wages paid in 2023)

QUARTERLY PAYROLLS

Single						Married					
If Wages* are:		Vermont withholding is:				If Wages* are:		Vermont withholding is:			
over \$0	but not over \$875	\$0		of amount over		over \$0	but not over \$2,634	\$0		of amount over	
875	12,225	0	+	3.35%	\$875	2,634	21,597	0	+	3.35%	\$2,634
12,225	28,388	380.23	+	6.60%	12,225	21,597	48,484	635.26	+	6.60%	21,597
28,388	58,263	1,446.98	+	7.60%	28,388	48,484	72,497	2,409.80	+	7.60%	48,484
58,263	-	3,717.48	+	8.75%	58,263	72,497	-	4,234.79	+	8.75%	72,497

*use wages after subtracting withholding allowances (one withholding allowance equals \$1212.50)

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	\$3,500	\$0				\$0	\$10,538	\$0			
3,500	48,900	0	+	3.35%	\$3,500	10,538	86,388	0	+	3.35%	\$10,538
48,900	113,550	1,520.90	+	6.60%	48,900	86,388	193,938	2,540.98	+	6.60%	86,388
113,550	233,050	5,787.80	+	7.60%	113,550	193,938	289,988	9,639.28	+	7.60%	193,938
233,050	-	14,869.80	+	8.75%	233,050	289,988	-	16,939.08	+	8.75%	289,988

*use wages after subtracting withholding allowances (one withholding allowance equals \$4850.00)

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	\$13.50	\$0		of amount over	\$13.50	\$0	\$40.50	\$0.00		of amount over	\$40.50
13.50	188.10	0.00	+	3.35%	13.50	40.50	332.30	0.00	+	3.35%	40.50
188.10	436.70	5.85	+	6.60%	188.10	332.30	745.90	9.78	+	6.60%	332.30
436.70	896.30	22.26	+	7.60%	436.70	745.90	1,115.30	37.07	+	7.60%	745.90
896.30	-	57.19	+	8.75%	896.30	1,115.30	-	65.15	+	8.75%	1,115.30

*use wages after subtracting withholding allowances (one withholding allowance equals \$18.65)

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 \$93.27 = \186.54 .
Her wages (after allowances) are: $\$1800 - \$186.54 = \$1613.46$.
Because \$1613.46 falls between \$203 and \$1661, the tax is computed as \$0.00 plus 3.35% of the amount over \$203.

$\$1613.46 - 203.00 = \1410.46
Vermont withholding is \$141.93. $\$1410.46 \times 0.0335 = \47.25
 $\$47.25 + 0.00 = \47.25

Effective Date: January 1, 2023

Civil union partners use Married Table

Single Weekly

Number of Exemptions Claimed

Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	80	0	0	0	0	0	0	0	0	0	0	0
80	95	1	0	0	0	0	0	0	0	0	0	0
95	110	1	0	0	0	0	0	0	0	0	0	0
110	125	2	0	0	0	0	0	0	0	0	0	0
125	140	2	0	0	0	0	0	0	0	0	0	0
140	155	3	0	0	0	0	0	0	0	0	0	0
155	170	3	0	0	0	0	0	0	0	0	0	0
170	185	4	1	0	0	0	0	0	0	0	0	0
185	200	4	1	0	0	0	0	0	0	0	0	0
200	215	5	2	0	0	0	0	0	0	0	0	0
215	230	5	2	0	0	0	0	0	0	0	0	0
230	245	6	3	0	0	0	0	0	0	0	0	0
245	260	6	3	0	0	0	0	0	0	0	0	0
260	275	7	4	0	0	0	0	0	0	0	0	0
275	290	7	4	1	0	0	0	0	0	0	0	0
290	305	8	5	1	0	0	0	0	0	0	0	0
305	320	8	5	2	0	0	0	0	0	0	0	0
320	335	9	6	2	0	0	0	0	0	0	0	0
335	350	9	6	3	0	0	0	0	0	0	0	0
350	365	10	7	3	0	0	0	0	0	0	0	0
365	380	10	7	4	1	0	0	0	0	0	0	0
380	395	11	8	4	1	0	0	0	0	0	0	0
395	410	11	8	5	2	0	0	0	0	0	0	0
410	425	12	9	5	2	0	0	0	0	0	0	0
425	440	12	9	6	3	0	0	0	0	0	0	0
440	455	13	10	6	3	0	0	0	0	0	0	0
455	470	13	10	7	4	1	0	0	0	0	0	0
470	485	14	11	7	4	1	0	0	0	0	0	0
485	500	14	11	8	5	2	0	0	0	0	0	0
500	515	15	12	8	5	2	0	0	0	0	0	0
515	530	15	12	9	6	3	0	0	0	0	0	0
530	545	16	13	10	6	3	0	0	0	0	0	0
545	560	16	13	10	7	4	1	0	0	0	0	0
560	575	17	14	11	7	4	1	0	0	0	0	0
575	590	17	14	11	8	5	2	0	0	0	0	0
590	605	18	15	12	8	5	2	0	0	0	0	0
605	620	18	15	12	9	6	3	0	0	0	0	0
620	635	19	16	13	9	6	3	0	0	0	0	0
635	650	19	16	13	10	7	4	1	0	0	0	0
650	665	20	17	14	10	7	4	1	0	0	0	0
665	680	20	17	14	11	8	5	2	0	0	0	0
680	695	21	18	15	11	8	5	2	0	0	0	0
695	710	21	18	15	12	9	6	3	0	0	0	0
710	725	22	19	16	12	9	6	3	0	0	0	0
725	740	22	19	16	13	10	7	4	0	0	0	0

Married Weekly

Number of Exemptions Claimed

Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	215	0	0	0	0	0	0	0	0	0	0	0
215	230	1	0	0	0	0	0	0	0	0	0	0
230	245	1	0	0	0	0	0	0	0	0	0	0
245	260	2	0	0	0	0	0	0	0	0	0	0
260	275	2	0	0	0	0	0	0	0	0	0	0
275	290	3	0	0	0	0	0	0	0	0	0	0
290	305	3	0	0	0	0	0	0	0	0	0	0
305	320	4	1	0	0	0	0	0	0	0	0	0
320	335	4	1	0	0	0	0	0	0	0	0	0
335	350	5	2	0	0	0	0	0	0	0	0	0
350	365	5	2	0	0	0	0	0	0	0	0	0
365	380	6	3	0	0	0	0	0	0	0	0	0
380	395	6	3	0	0	0	0	0	0	0	0	0
395	410	7	4	0	0	0	0	0	0	0	0	0
410	425	7	4	1	0	0	0	0	0	0	0	0
425	440	8	5	1	0	0	0	0	0	0	0	0
440	455	8	5	2	0	0	0	0	0	0	0	0
455	470	9	6	2	0	0	0	0	0	0	0	0
470	485	9	6	3	0	0	0	0	0	0	0	0
485	500	10	7	3	0	0	0	0	0	0	0	0
500	515	10	7	4	1	0	0	0	0	0	0	0
515	530	11	8	4	1	0	0	0	0	0	0	0
530	545	11	8	5	2	0	0	0	0	0	0	0
545	560	12	9	5	2	0	0	0	0	0	0	0
560	575	12	9	6	3	0	0	0	0	0	0	0
575	590	13	10	6	3	0	0	0	0	0	0	0
590	605	13	10	7	4	1	0	0	0	0	0	0
605	620	14	11	7	4	1	0	0	0	0	0	0
620	635	14	11	8	5	2	0	0	0	0	0	0
635	650	15	12	8	5	2	0	0	0	0	0	0
650	665	15	12	9	6	3	0	0	0	0	0	0
665	680	16	13	9	6	3	0	0	0	0	0	0
680	695	16	13	10	7	4	1	0	0	0	0	0
695	710	17	14	10	7	4	1	0	0	0	0	0
710	725	17	14	11	8	5	2	0	0	0	0	0
725	740	18	15	12	8	5	2	0	0	0	0	0
740	755	18	15	12	9	6	3	0	0	0	0	0
755	770	19	16	13	9	6	3	0	0	0	0	0
770	785	19	16	13	10	7	4	1	0	0	0	0
785	800	20	17	14	10	7	4	1	0	0	0	0
800	815	20	17	14	11	8	5	2	0	0	0	0
815	830	21	18	15	11	8	5	2	0	0	0	0
830	845	21	18	15	12	9	6	3	0	0	0	0
845	860	22	19	16	12	9	6	3	0	0	0	0
860	875	22	19	16	13	10	7	4	0	0	0	0

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Weekly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
740	755	23	20	17	13	10	7	4	1	0	0	0
755	770	23	20	17	14	11	8		1	0	0	0
770	785	24	21	18	14	11	8		2	0	0	0
785	800	24	21	18	15	12	9	6	2	0	0	0
800	815	25	22	19	15	12	9	6	3	0	0	0
815	830	25	22	19	16	13	10	7	3	0	0	0
830	845	26	23	20	16	13	10	7	4	1	0	0
845	860	26	23	20	17	14	11	8	4	1	0	0
860	875	27	24	21	17	14	11	8	5	2	0	0
875	890	27	24	21	18		12	9	5	2	0	0
890	905	28	25	22	18	15	12	9	6	3	0	0
905	920	28	25	22	19	16	13		6	3	0	0
920	935	29	26	23	19	16	13		7	4	1	0
935	950	29	26	23	20	17	14	11	7	4	1	0
950	965	30	27	24	20	17	14	11	8	5	2	0
965	980	31	27	24	21	18	15	12	8	5	2	0
980	995	32	28	25	21	18	15	12	9	6	3	0
995	1010	33	28	25	22	19	16	13	9	6	3	0
1010	1025	34	29	26	22	19	16	13	10	7	4	1
1025	1040	35	29	26	23		17	14	10	7	4	1
1040	1055	36	30	27	23	20	17	14	11	8	5	2
1055	1070	37	31	27	24	21	18		11	8	5	2
1070	1085	38	32	28	24	21	18		12	9	6	3
1085	1100	39	33	28	25	22	19	16	12	9	6	3
1100	1115	40	34	29	25	22	19	16	13	10	7	4
1115	1130	41	35	29	26	23	20	17	13	10	7	4
1130	1145	42	36	30	26	23	20	17	14	11	8	5
1145	1160	43	37	31	27	24	21	18	14	11	8	5
1160	1175	44	38	32	27	24	21	18	15	12	9	6
1175	1190	45	39	33	28		22	19	15	12	9	6
1190	1205	46	40	34	28	25	22	19	16	13	10	7
1205	1220	47	41	35	29	26	23		16	13	10	7
1220	1235	48	42	36	30	26	23		17	14	11	8
1235	1250	49	43	37	31	27	24	21	17	14	11	8
1250	1265	50	44	38	32	27	24	21	18	15	12	9
1265	1280	51	45	39	33	28	25	22	19	15	12	9
1280	1295	52	46	40	34	28	25	22	19	16	13	10
1295	1310	53	47	41	35	29	26	23	20	16	13	10
1310	1325	54	48	42	36		26	23	20	17	14	11
1325	1340	55	49	43	37	31	27	24	21	17	14	11
1340	1355	56	50	44	38	31	27	24	21	18	15	12
1355	1370	57	51	45	39	32	28		22	18	15	12
1370	1385	58	52	46	40	33	28		22	19	16	13
1385	1400	59	53	47	41	34	29	26	23	19	16	13
1400	1415	60	54	48	42		29	26	23	20	17	14

Married Weekly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
875	890	23	20	17	13	10	7	4	1	0	0	0
890	905	23		17	14	11	8		1	0	0	0
905	920	24	21	18	14	11	8		2	0	0	0
920	935	24	21	18		12	9	6	2	0	0	0
935	950		22	19		12	9	6	3	0	0	0
950	965	25	22	19	16	13	10	7	3	0	0	0
965	980	26	23	20	16	13	10	7	4	1	0	0
980	995	26	23	20	17	14	11	8	4	1	0	0
995	1010	27	24	21	17	14	11	8	5	2	0	0
1010	1025	27	24	21	18		12	9	5	2	0	0
1025	1040	28		22	18	15	12	9	6	3	0	0
1040	1055	28		22	19	16	13		6	3	0	0
1055	1070	29	26	23	19	16	13		7	4	1	0
1070	1085	29	26	23		17	14	11	7	4	1	0
1085	1100		27	24		17	14	11	8	5	2	0
1100	1115	30	27	24	21	18	15	12	8	5	2	0
1115	1130	31	28	25	21	18	15	12	9	6	3	0
1130	1145	31	28	25	22	19	16	13	9	6	3	0
1145	1160	32	29	26	22	19	16	13	10	7	4	1
1160	1175	32	29	26	23		17	14	10	7	4	1
1175	1190	33		27	23	20	17	14	11	8	5	2
1190	1205	33		27	24	21	18		11	8	5	2
1205	1220	34	31	28	24	21	18		12	9	6	3
1220	1235	34	31	28		22	19	16	12	9	6	3
1235	1250		32	29		22	19	16	13	10	7	4
1250	1265	35	32	29	26	23	20	17	13	10	7	4
1265	1280	36	33	30	26	23	20	17	14	11	8	5
1280	1295	36	33	30	27	24	21	18	14	11	8	5
1295	1310	37	34	31	27	24	21	18	15	12	9	6
1310	1325	37	34	31	28		22	19	15	12	9	6
1325	1340	38		32	28	25	22	19	16	13	10	7
1340	1355	38		32	29	26	23		16	13	10	7
1355	1370	39	36	33	29	26	23		17	14	11	8
1370	1385	39	36	33		27	24	21	17	14	11	8
1385	1400		37	34		27	24	21	18	15	12	9
1400	1415	40	37	34	31	28	25	22	18	15	12	9
1415	1430	41	38	35	31	28	25	22	19	16	13	10
1430	1445	41	38	35	32	29	26	23	19	16	13	10
1445	1460	42	39	36	32	29	26	23	20	17	14	11
1460	1475	42	39	36	33		27	24	21	17	14	11
1475	1490	43		37	34	30	27	24	21	18	15	12
1490	1505	43		37	34	31	28		22	18	15	12
1505	1520	44	41	38		31	28		22	19	16	13
1520	1535	44	41	38		32	29	26	23	19	16	13
1535	1550		42	39	36	32	29	26	23	20	17	14

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Biweekly

Number of Exemptions Claimed

Payment	0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:									
0	160	0	0	0	0	0	0	0	0	0	0
160	190	1	0	0	0	0	0	0	0	0	0
190	220	2	0	0	0	0	0	0	0	0	0
220	250	3	0	0	0	0	0	0	0	0	0
250	280	4	0	0	0	0	0	0	0	0	0
280	310	5	0	0	0	0	0	0	0	0	0
310	340	6	0	0	0	0	0	0	0	0	0
340	370	7	1	0	0	0	0	0	0	0	0
370	400	8	2	0	0	0	0	0	0	0	0
400	430	9	3	0	0	0	0	0	0	0	0
430	460	10	4	0	0	0	0	0	0	0	0
460	490	11	5	0	0	0	0	0	0	0	0
490	520	12	6	0	0	0	0	0	0	0	0
520	550	13	7	1	0	0	0	0	0	0	0
550	580	14	8	2	0	0	0	0	0	0	0
580	610	15	9	3	0	0	0	0	0	0	0
610	640	16	10	4	0	0	0	0	0	0	0
640	670	17	11	5	0	0	0	0	0	0	0
670	700	18	12	6	0	0	0	0	0	0	0
700	730	19	13	7	1	0	0	0	0	0	0
730	760	20	14	8	2	0	0	0	0	0	0
760	790	21	15	9	3	0	0	0	0	0	0
790	820	22	16	10	4	0	0	0	0	0	0
820	850	23	17	11	5	0	0	0	0	0	0
850	880	24	18	12	6	0	0	0	0	0	0
880	910	25	19	13	7	0	0	0	0	0	0
910	940	26	20	14	8	1	0	0	0	0	0
940	970	27	21	15	9	2	0	0	0	0	0
970	1000	28	22	16	10	3	0	0	0	0	0
1000	1030	29	23	17	11	4	0	0	0	0	0
1030	1060	30	24	18	12	6	0	0	0	0	0
1060	1090	32	25	19	13	7	0	0	0	0	0
1090	1120	33	26	20	14	8	1	0	0	0	0
1120	1150	34	27	21	15	9	2	0	0	0	0
1150	1180	35	28	22	16	10	3	0	0	0	0
1180	1210	36	29	23	17	11	4	0	0	0	0
1210	1240	37	30	24	18	12	5	0	0	0	0
1240	1270	38	31	25	19	13	6	0	0	0	0
1270	1300	39	32	26	20	14	7	1	0	0	0
1300	1330	40	33	27	21	15	8	2	0	0	0
1330	1360	41	34	28	22	16	9	3	0	0	0
1360	1390	42	35	29	23	17	10	4	0	0	0
1390	1420	43	36	30	24	18	11	5	0	0	0
1420	1450	44	37	31	25	19	12	6	0	0	0
1450	1480	45	38	32	26	20	13	7	1	0	0

Married Biweekly

Number of Exemptions Claimed

Payment	0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:									
0	430	0	0	0	0	0	0	0	0	0	0
430	460	1	0	0	0	0	0	0	0	0	0
460	490	2	0	0	0	0	0	0	0	0	0
490	520	3	0	0	0	0	0	0	0	0	0
520	550	4	0	0	0	0	0	0	0	0	0
550	580	5	0	0	0	0	0	0	0	0	0
580	610	6	0	0	0	0	0	0	0	0	0
610	640	7	1	0	0	0	0	0	0	0	0
640	670	8	2	0	0	0	0	0	0	0	0
670	700	9	3	0	0	0	0	0	0	0	0
700	730	10	4	0	0	0	0	0	0	0	0
730	760	11	5	0	0	0	0	0	0	0	0
760	790	12	6	0	0	0	0	0	0	0	0
790	820	13	7	1	0	0	0	0	0	0	0
820	850	14	8	2	0	0	0	0	0	0	0
850	880	15	9	3	0	0	0	0	0	0	0
880	910	16	10	4	0	0	0	0	0	0	0
910	940	17	11	5	0	0	0	0	0	0	0
940	970	18	12	6	0	0	0	0	0	0	0
970	1000	19	13	7	1	0	0	0	0	0	0
1000	1030	20	14	8	2	0	0	0	0	0	0
1030	1060	21	15	9	3	0	0	0	0	0	0
1060	1090	22	16	10	4	0	0	0	0	0	0
1090	1120	23	17	11	5	0	0	0	0	0	0
1120	1150	24	18	12	6	0	0	0	0	0	0
1150	1180	25	19	13	7	0	0	0	0	0	0
1180	1210	26	20	14	8	1	0	0	0	0	0
1210	1240	27	21	15	9	2	0	0	0	0	0
1240	1270	28	22	16	10	3	0	0	0	0	0
1270	1300	29	23	17	11	4	0	0	0	0	0
1300	1330	30	24	18	12	5	0	0	0	0	0
1330	1360	31	25	19	13	6	0	0	0	0	0
1360	1390	32	26	20	14	7	1	0	0	0	0
1390	1420	33	27	21	15	8	2	0	0	0	0
1420	1450	34	28	22	16	9	3	0	0	0	0
1450	1480	36	29	23	17	11	4	0	0	0	0
1480	1510	37	30	24	18	12	5	0	0	0	0
1510	1540	38	31	25	19	13	6	0	0	0	0
1540	1570	39	32	26	20	14	7	1	0	0	0
1570	1600	40	33	27	21	15	8	2	0	0	0
1600	1630	41	34	28	22	16	9	3	0	0	0
1630	1660	42	35	29	23	17	10	4	0	0	0
1660	1690	43	36	30	24	18	11	5	0	0	0
1690	1720	44	37	31	25	19	12	6	0	0	0
1720	1750	45	38	32	26	20	13	7	1	0	0

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Biweekly

Married Biweekly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
1480	1510	46	39	33	27	21	14	8	2	0	0	0
1510	1540	47	34	34	28	22	15	9	3	0	0	0
1540	1570	48	41	35	29	23	16		4	0	0	0
1570	1600	49	42	36	30	24	17	11		0	0	0
1600	1630	50	43	37	31	25	18	12	6	0	0	0
1630	1660	51	44	38	32	26	19	13	7	1	0	0
1660	1690	52	45	39	33	27	20	14	8	2	0	0
1690	1720	53	46		34	28	21		9	3	0	0
1720	1750	54	47	41	35	29	22	16		4	0	0
1750	1780	55	48	42	36	30	23	17	11	5	0	0
1780	1810	56	49	43	37	31	24	18	12	6	0	0
1810	1840	57		44	38	32	25	19	13	7	0	0
1840	1870	58	51	45	39	33	26		14	8	1	0
1870	1900	59	52	46	40	34	27	21		9	2	0
1900	1930	61	53	47	41	35	28	22	16	10	3	0
1930	1960	63	54	48	42	36	29	23	17	11	4	0
1960	1990	65	55	49	43	37	30	24	18	12	5	0
1990	2020	67	56		44	38	31		19	13	6	0
2020	2050	69	57	51	45	39	32	26		14	7	1
2050	2080	71	58	52	46	40	33	27	21	15	8	2
2080	2110	73		53	47	41	34	28	22	16	9	3
2110	2140	75	62	54	48	42	35	29	23	17	10	4
2140	2170	77	64	55	49	43	36		24	18	11	5
2170	2200	79	66	56	50	44	37	31		19	12	6
2200	2230	81	68	57	51	45	38	32	26	20	13	7
2230	2260	83		58	52	46	39	33	27	21	14	8
2260	2290	85	72		53	47	40	34	28	22	15	9
2290	2320	86	74	62	54	48	41		29	23	16	10
2320	2350	88	76	64	55	49	42	36		24	17	11
2350	2380	90	78	66	56	50	43	37	31	25	18	12
2380	2410	92		68	57	51	44	38	32	26	19	13
2410	2440	94	82		58	52	45	39	33	27	20	14
2440	2470	96	84	72	59	53	46		34	28	21	15
2470	2500	98	86	74	61	54	47	41		29	22	16
2500	2530	100	88	76	63	55	48	42	36	30	24	17
2530	2560	102		78	65	56	50	43	37	31	25	18
2560	2590	104	92		67	57	51	44	38	32	26	19
2590	2620	106	94	82	69	58	52		39	33	27	20
2620	2650	108	96	84	71	59	53	46		34	28	21
2650	2680	110	98	86	73	61	54	47	41	35	29	22
2680	2710	112		88	75	63	55	48	42	36	30	23
2710	2740	114	102		77	65	56	49	43	37	31	24
2740	2770	116	104	92	79	67	57		44	38	32	25
2770	2800	118	106	94	81	69	58	51		39	33	26
2800	2830	120	108	96	83	71	59	52	46	40	34	27

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
1750	1780	46	39	33	27	21	14	8	2	0	0	0
1780	1810	47		34	28	22	15	9	3	0	0	0
1810	1840	48	41		29	23	16		4	0	0	0
1840	1870	49	42	36		24	17	11		0	0	0
1870	1900		43	37	31		18	12	6	0	0	0
1900	1930	51	44	38	32	26	19	13	7	1	0	0
1930	1960	52	45	39	33	27	20	14	8	2	0	0
1960	1990	53	46		34	28	21		9	3	0	0
1990	2020	54	47	41		29	22	16		4	0	0
2020	2050		48	42	36		23	17	11	5	0	0
2050	2080	56	49	43	37	31	24	18	12	6	0	0
2080	2110	57		44	38	32	25	19	13	7	0	0
2110	2140	58	51		39	33	26		14	8	1	0
2140	2170	59	52	46		34	27	21		9	2	0
2170	2200		53	47	41		28	22	16	10	3	0
2200	2230	61	54	48	42	36	29	23	17	11	4	0
2230	2260	62	55	49	43	37	30	24	18	12	5	0
2260	2290	63	56		44	38	31		19	13	6	0
2290	2320	64	57	51		39	32	26		14	7	1
2320	2350		58	52	46		33	27	21	15	8	2
2350	2380	66	59	53	47	41	34	28	22	16	9	3
2380	2410	67		54	48	42	35	29	23	17	10	4
2410	2440	68	61		49	43	36		24	18	11	5
2440	2470	69	62	56		44	37	31		19	12	6
2470	2500		63	57	51		38	32	26	20	13	7
2500	2530	71	64	58	52	46	39	33	27	21	14	8
2530	2560	72	65	59	53	47	40	34	28	22	15	9
2560	2590	73	66		54	48	41		29	23	16	10
2590	2620	74	67	61		49	42	36		24	17	11
2620	2650		68	62	56		43	37	31	25	18	12
2650	2680	76	69	63	57	51	44	38	32	26	19	13
2680	2710	77		64	58	52	45	39	33	27	20	14
2710	2740	78	71		59	53	46		34	28	21	15
2740	2770	79	72	66		54	47	41		29	22	16
2770	2800		73	67	61		48	42	36	30	23	17
2800	2830	81	74	68	62	56	49	43	37	31	24	18
2830	2860	82	75	69	63	57	50	44	38	32	25	19
2860	2890	83	76		64	58	51		39	33	26	20
2890	2920	84	77	71		59	52	46		34	27	21
2920	2950		78	72	66		54	47	41	35	29	22
2950	2980	86		73	67	61	55	48	42	36	30	23
2980	3010	87	81	74	68	62	56	49	43	37	31	24
3010	3040	88	82		69	63	57		44	38	32	25
3040	3070	89	83	76		64	58	51		39	33	26
3070	3100		84	77	71		59	52	46	40	34	27

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Semimonthly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	160	0	0	0	0	0	0	0	0	0	0	0
160	190	1	0	0	0	0	0	0	0	0	0	0
190	220	2	0	0	0	0	0	0	0	0	0	0
220	250	3	0	0	0	0	0	0	0	0	0	0
250	280	4	0	0	0	0	0	0	0	0	0	0
280	310	5	0	0	0	0	0	0	0	0	0	0
310	340	6	0	0	0	0	0	0	0	0	0	0
340	370	7	0	0	0	0	0	0	0	0	0	0
370	400	8	1	0	0	0	0	0	0	0	0	0
400	430	9	2	0	0	0	0	0	0	0	0	0
430	460	10	3	0	0	0	0	0	0	0	0	0
460	490	11	4	0	0	0	0	0	0	0	0	0
490	520	12	5	0	0	0	0	0	0	0	0	0
520	550	13	6	0	0	0	0	0	0	0	0	0
550	580	14	7	1	0	0	0	0	0	0	0	0
580	610	15	8	2	0	0	0	0	0	0	0	0
610	640	16	9	3	0	0	0	0	0	0	0	0
640	670	17	10	4	0	0	0	0	0	0	0	0
670	700	18	11	5	0	0	0	0	0	0	0	0
700	730	19	12	6	0	0	0	0	0	0	0	0
730	760	20	13	7	0	0	0	0	0	0	0	0
760	790	21	14	8	1	0	0	0	0	0	0	0
790	820	22	15	9	2	0	0	0	0	0	0	0
820	850	23	16	10	3	0	0	0	0	0	0	0
850	880	24	17	11	4	0	0	0	0	0	0	0
880	910	25	18	12	5	0	0	0	0	0	0	0
910	940	26	19	13	6	0	0	0	0	0	0	0
940	970	27	20	14	7	0	0	0	0	0	0	0
970	1000	28	21	15	8	1	0	0	0	0	0	0
1000	1030	29	22	16	9	2	0	0	0	0	0	0
1030	1060	30	23	17	10	3	0	0	0	0	0	0
1060	1090	31	24	18	11	4	0	0	0	0	0	0
1090	1120	32	25	19	12	5	0	0	0	0	0	0
1120	1150	33	26	20	13	6	0	0	0	0	0	0
1150	1180	34	27	21	14	7	0	0	0	0	0	0
1180	1210	35	28	22	15	8	1	0	0	0	0	0
1210	1240	36	29	23	16	9	2	0	0	0	0	0
1240	1270	37	30	24	17	10	3	0	0	0	0	0
1270	1300	38	31	25	18	11	4	0	0	0	0	0
1300	1330	39	32	26	19	12	5	0	0	0	0	0
1330	1360	40	33	27	20	13	6	0	0	0	0	0
1360	1390	41	34	28	21	14	7	1	0	0	0	0
1390	1420	42	35	29	22	15	8	2	0	0	0	0
1420	1450	43	36	30	23	16	9	3	0	0	0	0
1450	1480	44	37	31	24	17	10	4	0	0	0	0

Married Semimonthly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	470	0	0	0	0	0	0	0	0	0	0	0
470	500	2	0	0	0	0	0	0	0	0	0	0
500	530	3	0	0	0	0	0	0	0	0	0	0
530	560	4	0	0	0	0	0	0	0	0	0	0
560	590		0	0	0	0	0	0	0	0	0	0
590	620	6	0	0	0	0	0	0	0	0	0	0
620	650	7	0	0	0	0	0	0	0	0	0	0
650	680	8	1	0	0	0	0	0	0	0	0	0
680	710	9	2	0	0	0	0	0	0	0	0	0
710	740		3	0	0	0	0	0	0	0	0	0
740	770	11	4	0	0	0	0	0	0	0	0	0
770	800	12	5	0	0	0	0	0	0	0	0	0
800	830	13	6	0	0	0	0	0	0	0	0	0
830	860	14	7	0	0	0	0	0	0	0	0	0
860	890		8	1	0	0	0	0	0	0	0	0
890	920	16	9	2	0	0	0	0	0	0	0	0
920	950	17	10	3	0	0	0	0	0	0	0	0
950	980	18	11	4	0	0	0	0	0	0	0	0
980	1010	19	12	5	0	0	0	0	0	0	0	0
1010	1040		13	6	0	0	0	0	0	0	0	0
1040	1070	21	14	7	0	0	0	0	0	0	0	0
1070	1100	22	15	8	1	0	0	0	0	0	0	0
1100	1130	23	16	9	2	0	0	0	0	0	0	0
1130	1160	24	17	10	3	0	0	0	0	0	0	0
1160	1190		18	11	4	0	0	0	0	0	0	0
1190	1220	26	19	12	5	0	0	0	0	0	0	0
1220	1250	27	20	13	6	0	0	0	0	0	0	0
1250	1280	28	21	14	7	1	0	0	0	0	0	0
1280	1310	29	22	15	8	2	0	0	0	0	0	0
1310	1340		23	16	9	3	0	0	0	0	0	0
1340	1370	31	24	17	10	4	0	0	0	0	0	0
1370	1400	32	25	18	11	5	0	0	0	0	0	0
1400	1430	33	26	19	12	6	0	0	0	0	0	0
1430	1460	34	27	20	13	7	0	0	0	0	0	0
1460	1490		28	21	14	8	1	0	0	0	0	0
1490	1520	36	29	22	15	9	2	0	0	0	0	0
1520	1550	37	30	23	16	10	3	0	0	0	0	0
1550	1580	38	31	24	17	11	4	0	0	0	0	0
1580	1610	39	32	25	18	12	5	0	0	0	0	0
1610	1640		33	26	19	13	6	0	0	0	0	0
1640	1670	41	34	27	20	14	7	0	0	0	0	0
1670	1700	42	35	28	21	15	8	1	0	0	0	0
1700	1730	43	36	29	22	16	9	2	0	0	0	0
1730	1760	44	37	30	23	17	10	3	0	0	0	0
1760	1790		38	31	24	18	11	4	0	0	0	0

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Semimonthly

Number of Exemptions Claimed

Payment	0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:									
1480	1510	45	38	32	25	18	11	5	0	0	0
1510	1540	46	39	33	26	19	12	6	0	0	0
1540	1570	47	40	34	27		13	7	0	0	0
1570	1600	48	41	35	28	21	14	8	1	0	0
1600	1630	49	42	36	29	22		9	2	0	0
1630	1660	50	43	37	30	23	16	10	3	0	0
1660	1690	51	44	38	31	24	17	11	4	0	0
1690	1720	52	45	39	32		18	12	5	0	0
1720	1750	53	46	40	33	26	19	13	6	0	0
1750	1780	54	47	41	34	27		14	7	0	0
1780	1810	55	48	42	35	28	21	15	8	1	0
1810	1840	56	49	43	36	29	22	16	9	2	0
1840	1870	57	50	44	37		23	17	10	3	0
1870	1900	58	51	45	38	31	24	18	11	4	0
1900	1930	59	52	46	39	32		19	12	5	0
1930	1960	60	54	47	40	33	26	20	13	6	0
1960	1990	61	55	48	41	34	27	21	14	7	0
1990	2020	62	56	49	42		28	22	15	8	1
2020	2050	63	57	50	43	36	29	23	16	9	2
2050	2080	65	58	51	44	37		24	17	10	3
2080	2110	67	59	52	45	38	31	25	18	11	4
2110	2140	69	60	53	46	39	32	26	19	12	5
2140	2170	71	61	54	47		33	27	20	13	6
2170	2200	73	62	55	48	41	34	28	21	14	7
2200	2230	75	63	56	49	42		29	22	15	8
2230	2260	77	64	57	50	43	36	30	23	16	9
2260	2290	79	66	58	51	44	37	31	24	17	10
2290	2320	81	68	59	52		38	32	25	18	11
2320	2350	83	70	60	53	46	39	33	26	19	12
2350	2380	85	72	61	54	47		34	27	20	13
2380	2410	87	74	62	55	48	41	35	28	21	14
2410	2440	89	76	63	56	49	43	36	29	22	15
2440	2470	91	78	64	57		44	37	30	23	16
2470	2500	93	80	66	58	51		38	31	24	17
2500	2530	95	82	68	59	52	46	39	32	25	18
2530	2560	97	84	70	60	53	47	40	33	26	19
2560	2590	99	86	72	61	54	48	41	34	27	20
2590	2620	101	87	74	62		49	42	35	28	21
2620	2650	103	89	76	63	56		43	36	29	22
2650	2680	105	91	78	65	57	51	44	37	30	23
2680	2710	107	93	80	67	58	52	45	38	31	24
2710	2740	109	95	82	69	59	53	46	39	32	25
2740	2770	111	97	84	71		54	47	40	33	26
2770	2800	113	99	86	73	61		48	41	34	27
2800	2830	115	101	88	75	62	56	49	42	35	28

Married Semimonthly

Number of Exemptions Claimed

Payment	0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:									
1790	1820	46	39	32	25	19	12	5	0	0	0
1820	1850	47		33	26		13	6	0	0	0
1850	1880	48	41	34	27	21	14	7	0	0	0
1880	1910	49	42		28	22		8	1	0	0
1910	1940		43	36	29	23	16	9	2	0	0
1940	1970	51	44	37		24	17	10	3	0	0
1970	2000	52		38	31		18	11	4	0	0
2000	2030	53	46	39	32	26	19	12	5	0	0
2030	2060	54	47		33	27		13	6	0	0
2060	2090		48	41	34	28	21	14	7	1	0
2090	2120	56	49	42		29	22	15	8	2	0
2120	2150	57		43	37		23	16	9	3	0
2150	2180	58	51	44	38	31	24	17	10	4	0
2180	2210	59	52		39	32		18	11	5	0
2210	2240		53	46		33	26	19	12	6	0
2240	2270	61	54	47	41	34	27	20	13	7	0
2270	2300	62		48	42		28	21	14	8	1
2300	2330	63	56	49	43	36	29	22	15	9	2
2330	2360	64	57		44	37		23	16	10	3
2360	2390		58	51		38	31	24	17	11	4
2390	2420	66	59	52	46	39	32	25	18	12	5
2420	2450	67		53	47		33	26	19	13	6
2450	2480	68	61	54	48	41	34	27	20	14	7
2480	2510	69	62		49	42		28	21	15	8
2510	2540		63	56		43	36	29	22	16	9
2540	2570	71	64	57	51	44	37	30	23	17	10
2570	2600	72		58	52		38	31	25	18	11
2600	2630	73	66	59	53	46	39	32	26	19	12
2630	2660	74	67		54	47		33	27	20	13
2660	2690		68	61		48	41	34	28	21	14
2690	2720	76	69	62	56	49	42	35	29	22	15
2720	2750	77		63	57		43	36	30	23	16
2750	2780	78	71	64	58	51	44	37	31	24	17
2780	2810	79	72		59	52		38	32	25	18
2810	2840		73	66		53	46	39	33	26	19
2840	2870	81	74	67	61	54	47	40	34	27	20
2870	2900	82		68	62		48	41	35	28	21
2900	2930	83	76	69	63	56	49	42	36	29	22
2930	2960	84	77		64	57		43	37	30	23
2960	2990		78	71		58	51	44	38	31	24
2990	3020	86	79	72	66	59	52	45	39	32	25
3020	3050	87		73	67		53	46	40	33	26
3050	3080	88	81	74	68	61	54	47	41	34	27
3080	3110	89	82		69	62		48	42	35	28
3110	3140		83	76		63	56	49	43	36	29

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Monthly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	320	0	0	0	0	0	0	0	0	0	0	0
320	380	2	0	0	0	0	0	0	0	0	0	0
380	440	4	0	0	0	0	0	0	0	0	0	0
440	500	6	0	0	0	0	0	0	0	0	0	0
500	560	8	0	0	0	0	0	0	0	0	0	0
560	620	10	0	0	0	0	0	0	0	0	0	0
620	680	12	0	0	0	0	0	0	0	0	0	0
680	740	14	0	0	0	0	0	0	0	0	0	0
740	800	16	2	0	0	0	0	0	0	0	0	0
800	860	18	4	0	0	0	0	0	0	0	0	0
860	920	20	7	0	0	0	0	0	0	0	0	0
920	980	22	9	0	0	0	0	0	0	0	0	0
980	1040	24	11	0	0	0	0	0	0	0	0	0
1040	1100	26	13	0	0	0	0	0	0	0	0	0
1100	1160	28	15	1	0	0	0	0	0	0	0	0
1160	1220	30	17	3	0	0	0	0	0	0	0	0
1220	1280	32	19	5	0	0	0	0	0	0	0	0
1280	1340	34	21	7	0	0	0	0	0	0	0	0
1340	1400	36	23	9	0	0	0	0	0	0	0	0
1400	1460	38	25	11	0	0	0	0	0	0	0	0
1460	1520	40	27	13	0	0	0	0	0	0	0	0
1520	1580	42	29	15	2	0	0	0	0	0	0	0
1580	1640	44	31	17	4	0	0	0	0	0	0	0
1640	1700	46	33	19	6	0	0	0	0	0	0	0
1700	1760	48	35	21	8	0	0	0	0	0	0	0
1760	1820	50	37	23	10	0	0	0	0	0	0	0
1820	1880	52	39	25	12	0	0	0	0	0	0	0
1880	1940	54	41	27	14	0	0	0	0	0	0	0
1940	2000	56	43	29	16	2	0	0	0	0	0	0
2000	2060	58	45	31	18	4	0	0	0	0	0	0
2060	2120	60	47	33	20	6	0	0	0	0	0	0
2120	2180	62	49	35	22	8	0	0	0	0	0	0
2180	2240	64	51	37	24	10	0	0	0	0	0	0
2240	2300	66	53	39	26	12	0	0	0	0	0	0
2300	2360	68	55	41	28	14	1	0	0	0	0	0
2360	2420	70	57	43	30	16	3	0	0	0	0	0
2420	2480	72	59	45	32	18	5	0	0	0	0	0
2480	2540	74	61	47	34	20	7	0	0	0	0	0
2540	2600	76	63	49	36	22	9	0	0	0	0	0
2600	2660	78	65	51	38	24	11	0	0	0	0	0
2660	2720	80	67	53	40	26	13	0	0	0	0	0
2720	2780	82	69	55	42	28	15	1	0	0	0	0
2780	2840	84	71	57	44	30	17	3	0	0	0	0
2840	2900	86	73	59	46	32	19	5	0	0	0	0
2900	2960	88	75	61	48	34	21	7	0	0	0	0

Married Monthly

		Number of Exemptions Claimed										
Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
0	940	0	0	0	0	0	0	0	0	0	0	0
940	1000	3	0	0	0	0	0	0	0	0	0	0
1000	1060	5	0	0	0	0	0	0	0	0	0	0
1060	1120	7	0	0	0	0	0	0	0	0	0	0
1120	1180	9	0	0	0	0	0	0	0	0	0	0
1180	1240	11	0	0	0	0	0	0	0	0	0	0
1240	1300	13	0	0	0	0	0	0	0	0	0	0
1300	1360	15	2	0	0	0	0	0	0	0	0	0
1360	1420	17	4	0	0	0	0	0	0	0	0	0
1420	1480	19	6	0	0	0	0	0	0	0	0	0
1480	1540	21	8	0	0	0	0	0	0	0	0	0
1540	1600	23	10	0	0	0	0	0	0	0	0	0
1600	1660	25	12	0	0	0	0	0	0	0	0	0
1660	1720	27	14	0	0	0	0	0	0	0	0	0
1720	1780	29	16	2	0	0	0	0	0	0	0	0
1780	1840	31	18	4	0	0	0	0	0	0	0	0
1840	1900	33	20	6	0	0	0	0	0	0	0	0
1900	1960	35	22	8	0	0	0	0	0	0	0	0
1960	2020	37	24	10	0	0	0	0	0	0	0	0
2020	2080	39	26	12	0	0	0	0	0	0	0	0
2080	2140	41	28	14	1	0	0	0	0	0	0	0
2140	2200	43	30	16	3	0	0	0	0	0	0	0
2200	2260	45	32	18	5	0	0	0	0	0	0	0
2260	2320	47	34	20	7	0	0	0	0	0	0	0
2320	2380	49	36	22	9	0	0	0	0	0	0	0
2380	2440	51	38	24	11	0	0	0	0	0	0	0
2440	2500	53	40	26	13	0	0	0	0	0	0	0
2500	2560	55	42	28	15	1	0	0	0	0	0	0
2560	2620	57	44	30	17	3	0	0	0	0	0	0
2620	2680	59	46	32	19	5	0	0	0	0	0	0
2680	2740	61	48	34	21	7	0	0	0	0	0	0
2740	2800	63	50	36	23	9	0	0	0	0	0	0
2800	2860	65	52	38	25	11	0	0	0	0	0	0
2860	2920	67	54	40	27	13	0	0	0	0	0	0
2920	2980	69	56	42	29	15	2	0	0	0	0	0
2980	3040	71	58	44	31	17	4	0	0	0	0	0
3040	3100	73	60	46	33	19	6	0	0	0	0	0
3100	3160	75	62	48	35	21	8	0	0	0	0	0
3160	3220	77	64	50	37	23	10	0	0	0	0	0
3220	3280	79	66	52	39	25	12	0	0	0	0	0
3280	3340	81	68	54	41	27	14	0	0	0	0	0
3340	3400	83	70	56	43	29	16	2	0	0	0	0
3400	3460	85	72	58	45	31	18	4	0	0	0	0
3460	3520	87	74	60	47	33	20	6	0	0	0	0
3520	3580	90	76	62	49	35	22	8	0	0	0	0

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single Monthly

Number of Exemptions Claimed

Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
2960	3020	90	77	63	50	36	23	9	0	0	0	0
3020	3080	92	79	65	52	38	25	11	0	0	0	0
3080	3140	94	81	67	54	40	27	13	0	0	0	0
3140	3200	96	83	69	56	42	29	15	2	0	0	0
3200	3260	98	85	71	58	44	31	17	4	0	0	0
3260	3320	100	87	73	60	46	33	19	6	0	0	0
3320	3380	102	89	75	62	48	35	21	8	0	0	0
3380	3440	104	91	77	64	50	37	23	10	0	0	0
3440	3500	106	93	79	66	52	39	25	12	0	0	0
3500	3560	108	95	81	68	54	41	27	14	0	0	0
3560	3620	110	97	83	70	56	43	29	16	2	0	0
3620	3680	113	99	85	72	58	45	31	18	4	0	0
3680	3740	115	101	87	74	60	47	33	20	6	0	0
3740	3800	117	103	89	76	62	49	35	22	8	0	0
3800	3860	119	105	91	78	64	51	37	24	10	0	0
3860	3920	121	107	93	80	66	53	39	26	12	0	0
3920	3980	123	109	95	82	68	55	41	28	14	1	0
3980	4040	125	111	97	84	70	57	43	30	16	3	0
4040	4100	127	113	99	86	72	59	45	32	18	5	0
4100	4160	130	115	102	88	74	61	47	34	20	7	0
4160	4220	134	117	104	90	76	63	49	36	22	9	0
4220	4280	138	119	106	92	78	65	51	38	24	11	0
4280	4340	142	121	108	94	80	67	53	40	26	13	0
4340	4400	146	123	110	96	82	69	55	42	28	15	1
4400	4460	150	125	112	98	84	71	57	44	30	17	3
4460	4520	154	127	114	100	86	73	59	46	32	19	5
4520	4580	158	131	116	102	88	75	61	48	34	21	7
4580	4640	162	135	118	104	91	77	63	50	36	23	9
4640	4700	166	139	120	106	93	79	65	52	38	25	11
4700	4760	170	143	122	108	95	81	67	54	40	27	13
4760	4820	174	147	124	110	97	83	69	56	42	29	15
4820	4880	178	151	126	112	99	85	71	58	44	31	17
4880	4940	182	155	129	114	101	87	73	60	46	33	19
4940	5000	186	159	132	116	103	89	75	62	48	35	21
5000	5060	190	163	136	118	105	91	77	64	50	37	23
5060	5120	194	167	140	120	107	93	80	66	52	39	25
5120	5180	198	171	144	122	109	95	82	68	54	41	27
5180	5240	202	175	148	124	111	97	84	70	56	43	29
5240	5300	206	179	152	126	113	99	86	72	58	45	31
5300	5360	210	183	156	130	115	101	88	74	60	47	33
5360	5420	214	187	160	134	117	103	90	76	62	49	35
5420	5480	217	191	164	137	119	105	92	78	64	51	37
5480	5540	221	195	168	141	121	107	94	80	66	53	39
5540	5600	225	199	172	145	123	109	96	82	69	55	41
5600	5660	229	203	176	149	125	111	98	84	71	57	43

Married Monthly

Number of Exemptions Claimed

Payment		0	1	2	3	4	5	6	7	8	9	10
at least	but less than	Vermont Withholding is:										
3580	3640	92	78	64	51	37	24	10	0	0	0	0
3640	3700	94	80	66	53	39	26	12	0	0	0	0
3700	3760	96	82	68	55	41	28	14	1	0	0	0
3760	3820	98	84	70	57	43	30	16	3	0	0	0
3820	3880	100	86	72	59	45	32	18	5	0	0	0
3880	3940	102	88	74	61	47	34	20	7	0	0	0
3940	4000	104	90	76	63	49	36	22	9	0	0	0
4000	4060	106	92	79	65	51	38	24	11	0	0	0
4060	4120	108	94	81	67	53	40	26	13	0	0	0
4120	4180	110	96	83	69	55	42	28	15	1	0	0
4180	4240	112	98	85	71	57	44	30	17	3	0	0
4240	4300	114	100	87	73	59	46	32	19	5	0	0
4300	4360	116	102	89	75	61	48	34	21	7	0	0
4360	4420	118	104	91	77	63	50	36	23	9	0	0
4420	4480	120	106	93	79	65	52	38	25	11	0	0
4480	4540	122	108	95	81	68	54	40	27	13	0	0
4540	4600	124	110	97	83	70	56	42	29	15	2	0
4600	4660	126	112	99	85	72	58	44	31	17	4	0
4660	4720	128	114	101	87	74	60	46	33	19	6	0
4720	4780	130	116	103	89	76	62	48	35	21	8	0
4780	4840	132	118	105	91	78	64	50	37	23	10	0
4840	4900	134	120	107	93	80	66	52	39	25	12	0
4900	4960	136	122	109	95	82	68	55	41	27	14	0
4960	5020	138	124	111	97	84	70	57	43	29	16	2
5020	5080	140	126	113	99	86	72	59	45	31	18	4
5080	5140	142	128	115	101	88	74	61	47	33	20	6
5140	5200	144	130	117	103	90	76	63	49	35	22	8
5200	5260	146	132	119	105	92	78	65	51	37	24	10
5260	5320	148	134	121	107	94	80	67	53	39	26	12
5320	5380	150	136	123	109	96	82	69	55	41	28	14
5380	5440	152	138	125	111	98	84	71	57	44	30	16
5440	5500	154	140	127	113	100	86	73	59	46	32	18
5500	5560	156	142	129	115	102	88	75	61	48	34	20
5560	5620	158	144	131	117	104	90	77	63	50	36	22
5620	5680	160	146	133	119	106	92	79	65	52	38	24
5680	5740	162	148	135	121	108	94	81	67	54	40	26
5740	5800	164	150	137	123	110	96	83	69	56	42	28
5800	5860	166	152	139	125	112	98	85	71	58	44	30
5860	5920	168	154	141	127	114	100	87	73	60	46	33
5920	5980	170	156	143	129	116	102	89	75	62	48	35
5980	6040	172	158	145	131	118	104	91	77	64	50	37
6040	6100	174	160	147	133	120	106	93	79	66	52	39
6100	6160	176	162	149	135	122	108	95	81	68	54	41
6160	6220	178	164	151	137	124	110	97	83	70	56	43
6220	6280	180	166	153	139	126	112	99	85	72	58	45

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single 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	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	19	0.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	22	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	25	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	28	0.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	31	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	34	0.64	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	37	0.74	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	40	0.84	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	43	0.94	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	46	1.04	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	49	1.14	0.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	52	1.24	0.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	55	1.34	0.72	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	58	1.44	0.82	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	61	1.54	0.92	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	64	1.64	1.02	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	67	1.74	1.12	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	70	1.84	1.22	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	73	1.94	1.32	0.69	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	76	2.04	1.42	0.79	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	79	2.15	1.52	0.90	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79	82	2.25	1.62	1.00	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	85	2.35	1.72	1.10	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	88	2.45	1.82	1.20	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88	91	2.55	1.92	1.30	0.67	0.05	0.00	0.00	0.00	0.00	0.00	0.00
91	94	2.65	2.02	1.40	0.77	0.15	0.00	0.00	0.00	0.00	0.00	0.00
94	97	2.75	2.12	1.50	0.87	0.25	0.00	0.00	0.00	0.00	0.00	0.00
97	100	2.85	2.22	1.60	0.97	0.35	0.00	0.00	0.00	0.00	0.00	0.00
100	103	2.95	2.32	1.70	1.07	0.45	0.00	0.00	0.00	0.00	0.00	0.00
103	106	3.05	2.42	1.80	1.18	0.55	0.00	0.00	0.00	0.00	0.00	0.00
106	109	3.15	2.53	1.90	1.28	0.65	0.03	0.00	0.00	0.00	0.00	0.00
109	112	3.25	2.63	2.00	1.38	0.75	0.13	0.00	0.00	0.00	0.00	0.00
112	115	3.35	2.73	2.10	1.48	0.85	0.23	0.00	0.00	0.00	0.00	0.00
115	118	3.45	2.83	2.20	1.58	0.95	0.33	0.00	0.00	0.00	0.00	0.00
118	121	3.55	2.93	2.30	1.68	1.05	0.43	0.00	0.00	0.00	0.00	0.00
121	124	3.65	3.03	2.40	1.78	1.15	0.53	0.00	0.00	0.00	0.00	0.00
124	127	3.75	3.13	2.50	1.88	1.25	0.63	0.00	0.00	0.00	0.00	0.00
127	130	3.85	3.23	2.60	1.98	1.35	0.73	0.10	0.00	0.00	0.00	0.00
130	133	3.95	3.33	2.70	2.08	1.45	0.83	0.20	0.00	0.00	0.00	0.00
133	136	4.05	3.43	2.80	2.18	1.56	0.93	0.31	0.00	0.00	0.00	0.00
136	139	4.16	3.53	2.91	2.28	1.66	1.03	0.41	0.00	0.00	0.00	0.00
139	142	4.26	3.63	3.01	2.38	1.76	1.13	0.51	0.00	0.00	0.00	0.00
142	145	4.36	3.73	3.11	2.48	1.86	1.23	0.61	0.00	0.00	0.00	0.00
145	148	4.46	3.83	3.21	2.58	1.96	1.33	0.71	0.08	0.00	0.00	0.00

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	43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43	46	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
46	49	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49	52	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52	55	0.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
55	58	0.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
58	61	0.64	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
61	64	0.74	0.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64	67	0.84	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
67	70	0.94	0.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70	73	1.04	0.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73	76	1.14	0.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76	79	1.24	0.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79	82	1.34	0.71	0.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82	85	1.44	0.81	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
85	88	1.54	0.92	0.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
88	91	1.64	1.02	0.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
91	94	1.74	1.12	0.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
94	97	1.84	1.22	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
97	100	1.94	1.32	0.69	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	103	2.04	1.42	0.79	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
103	106	2.14	1.52	0.89	0.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
106	109	2.24	1.62	0.99	0.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00
109	112	2.34	1.72	1.09	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
112	115	2.44	1.82	1.19	0.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
115	118	2.55	1.92	1.30	0.67	0.05	0.00	0.00	0.00	0.00	0.00	0.00
118	121	2.65	2.02	1.40	0.77	0.15	0.00	0.00	0.00	0.00	0.00	0.00
121	124	2.75	2.12	1.50	0.87	0.25	0.00	0.00	0.00	0.00	0.00	0.00
124	127	2.85	2.22	1.60	0.97	0.35	0.00	0.00	0.00	0.00	0.00	0.00
127	130	2.95	2.32	1.70	1.07	0.45	0.00	0.00	0.00	0.00	0.00	0.00
130	133	3.05	2.42	1.80	1.17	0.55	0.00	0.00	0.00	0.00	0.00	0.00
133	136	3.15	2.52	1.90	1.27	0.65	0.02	0.00	0.00	0.00	0.00	0.00
136	139	3.25	2.62	2.00	1.37	0.75	0.12	0.00	0.00	0.00	0.00	0.00
139	142	3.35	2.72	2.10	1.47	0.85	0.22	0.00	0.00	0.00	0.00	0.00
142	145	3.45	2.82	2.20	1.57	0.95	0.33	0.00	0.00	0.00	0.00	0.00
145	148	3.55	2.93	2.30	1.68	1.05	0.43	0.00	0.00	0.00	0.00	0.00
148	151	3.65	3.03	2.40	1.78	1.15	0.53	0.00	0.00	0.00	0.00	0.00
151	154	3.75	3.13	2.50	1.88	1.25	0.63	0.00	0.00	0.00	0.00	0.00
154	157	3.85	3.23	2.60	1.98	1.35	0.73	0.10	0.00	0.00	0.00	0.00
157	160	3.95	3.33	2.70	2.08	1.45	0.83	0.20	0.00	0.00	0.00	0.00
160	163	4.05	3.43	2.80	2.18	1.55	0.93	0.30	0.00	0.00	0.00	0.00
163	166	4.15	3.53	2.90	2.28	1.65	1.03	0.40	0.00	0.00	0.00	0.00
166	169	4.25	3.63	3.00	2.38	1.75	1.13	0.50	0.00	0.00	0.00	0.00
169	172	4.35	3.73	3.10	2.48	1.85	1.23	0.60	0.00	0.00	0.00	0.00
172	175	4.45	3.83	3.20	2.58	1.95	1.33	0.71	0.08	0.00	0.00	0.00

Effective Date: January 1, 2023

Civil union partners use Married Chart

Single 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:										
148	151	4.56	3.93	3.31	2.68	2.06	1.43	0.81	0.18	0.00	0.00	0.00
151	154	4.66	4.03	3.41	2.78	2.16	1.53	0.91	0.28	0.00	0.00	0.00
154	157	4.76	4.13	3.51	2.88	2.26	1.63	1.01	0.38	0.00	0.00	0.00
157	160	4.86	4.23	3.61	2.98	2.36	1.73	1.11	0.48	0.00	0.00	0.00
160	163	4.96	4.33	3.71	3.08	2.46	1.83	1.21	0.58	0.00	0.00	0.00
163	166	5.06	4.43	3.81	3.19	2.56	1.94	1.31	0.69	0.06	0.00	0.00
166	169	5.16	4.54	3.91	3.29	2.66	2.04	1.41	0.79	0.16	0.00	0.00
169	172	5.26	4.64	4.01	3.39	2.76	2.14	1.51	0.89	0.26	0.00	0.00
172	175	5.36	4.74	4.11	3.49	2.86	2.24	1.61	0.99	0.36	0.00	0.00
175	178	5.46	4.84	4.21	3.59	2.96	2.34	1.71	1.09	0.46	0.00	0.00
178	181	5.56	4.94	4.31	3.69	3.06	2.44	1.81	1.19	0.56	0.00	0.00
181	184	5.66	5.04	4.41	3.79	3.16	2.54	1.91	1.29	0.66	0.04	0.00
184	187	5.76	5.14	4.51	3.89	3.26	2.64	2.01	1.39	0.76	0.14	0.00
187	190	5.88	5.24	4.61	3.99	3.36	2.74	2.11	1.49	0.86	0.24	0.00
190	193	6.08	5.34	4.71	4.09	3.46	2.84	2.21	1.59	0.97	0.34	0.00
193	196	6.27	5.44	4.81	4.19	3.57	2.94	2.32	1.69	1.07	0.44	0.00
196	199	6.47	5.54	4.92	4.29	3.67	3.04	2.42	1.79	1.17	0.54	0.00
199	202	6.67	5.64	5.02	4.39	3.77	3.14	2.52	1.89	1.27	0.64	0.02
202	205	6.87	5.74	5.12	4.49	3.87	3.24	2.62	1.99	1.37	0.74	0.12
205	208	7.07	5.84	5.22	4.59	3.97	3.34	2.72	2.09	1.47	0.84	0.22
208	211	7.26	6.03	5.32	4.69	4.07	3.44	2.82	2.19	1.57	0.94	0.32
211	214	7.46	6.23	5.42	4.79	4.17	3.54	2.92	2.29	1.67	1.04	0.42
214	217	7.66	6.43	5.52	4.89	4.27	3.64	3.02	2.39	1.77	1.14	0.52
217	220	7.86	6.63	5.62	4.99	4.37	3.74	3.12	2.49	1.87	1.24	0.62
220	223	8.06	6.82	5.72	5.09	4.47	3.84	3.22	2.59	1.97	1.35	0.72
223	226	8.25	7.02	5.82	5.20	4.57	3.95	3.32	2.70	2.07	1.45	0.82
226	229	8.45	7.22	5.99	5.30	4.67	4.05	3.42	2.80	2.17	1.55	0.92
229	232	8.65	7.42	6.19	5.40	4.77	4.15	3.52	2.90	2.27	1.65	1.02
232	235	8.85	7.62	6.39	5.50	4.87	4.25	3.62	3.00	2.37	1.75	1.12
235	238	9.05	7.81	6.58	5.60	4.97	4.35	3.72	3.10	2.47	1.85	1.22
238	241	9.24	8.01	6.78	5.70	5.07	4.45	3.82	3.20	2.57	1.95	1.32
241	244	9.44	8.21	6.98	5.80	5.17	4.55	3.92	3.30	2.67	2.05	1.42
244	247	9.64	8.41	7.18	5.95	5.27	4.65	4.02	3.40	2.77	2.15	1.52
247	250	9.84	8.61	7.38	6.14	5.37	4.75	4.12	3.50	2.87	2.25	1.62
250	253	10.04	8.80	7.57	6.34	5.47	4.85	4.22	3.60	2.98	2.35	1.73
253	256	10.23	9.00	7.77	6.54	5.58	4.95	4.33	3.70	3.08	2.45	1.83
256	259	10.43	9.20	7.97	6.74	5.68	5.05	4.43	3.80	3.18	2.55	1.93
259	262	10.63	9.40	8.17	6.94	5.78	5.15	4.53	3.90	3.28	2.65	2.03
262	265	10.83	9.60	8.37	7.13	5.90	5.25	4.63	4.00	3.38	2.75	2.13
265	268	11.03	9.79	8.56	7.33	6.10	5.35	4.73	4.10	3.48	2.85	2.23
268	271	11.22	9.99	8.76	7.53	6.30	5.45	4.83	4.20	3.58	2.95	2.33
271	274	11.42	10.19	8.96	7.73	6.50	5.55	4.93	4.30	3.68	3.05	2.43
274	277	11.62	10.39	9.16	7.93	6.69	5.65	5.03	4.40	3.78	3.15	2.53
277	280	11.82	10.59	9.36	8.12	6.89	5.75	5.13	4.50	3.88	3.25	2.63
280	283	12.02	10.78	9.55	8.32	7.09	5.86	5.23	4.60	3.98	3.36	2.73

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:										
175	178	4.56	3.93	3.31	2.68	2.06	1.43	0.81	0.18	0.00	0.00	0.00
178	181	4.66	4.03	3.41	2.78	2.16	1.53	0.91	0.28	0.00	0.00	0.00
181	184	4.76	4.13	3.51	2.88	2.26	1.63	1.01	0.38	0.00	0.00	0.00
184	187	4.86	4.23	3.61	2.98	2.36	1.73	1.11	0.48	0.00	0.00	0.00
187	190	4.96	4.33	3.71	3.08	2.46	1.83	1.21	0.58	0.00	0.00	0.00
190	193	5.06	4.43	3.81	3.18	2.56	1.93	1.31	0.68	0.06	0.00	0.00
193	196	5.16	4.53	3.91	3.28	2.66	2.03	1.41	0.78	0.16	0.00	0.00
196	199	5.26	4.63	4.01	3.38	2.76	2.13	1.51	0.88	0.26	0.00	0.00
199	202	5.36	4.73	4.11	3.48	2.86	2.23	1.61	0.98	0.36	0.00	0.00
202	205	5.46	4.83	4.21	3.58	2.96	2.34	1.71	1.09	0.46	0.00	0.00
205	208	5.56	4.94	4.31	3.69	3.06	2.44	1.81	1.19	0.56	0.00	0.00
208	211	5.66	5.04	4.41	3.79	3.16	2.54	1.91	1.29	0.66	0.04	0.00
211	214	5.76	5.14	4.51	3.89	3.26	2.64	2.01	1.39	0.76	0.14	0.00
214	217	5.86	5.24	4.61	3.99	3.36	2.74	2.11	1.49	0.86	0.24	0.00
217	220	5.96	5.34	4.71	4.09	3.46	2.84	2.21	1.59	0.96	0.34	0.00
220	223	6.06	5.44	4.81	4.19	3.56	2.94	2.31	1.69	1.06	0.44	0.00
223	226	6.16	5.54	4.91	4.29	3.66	3.04	2.41	1.79	1.16	0.54	0.00
226	229	6.26	5.64	5.01	4.39	3.76	3.14	2.51	1.89	1.26	0.64	0.01
229	232	6.36	5.74	5.11	4.49	3.86	3.24	2.61	1.99	1.36	0.74	0.11
232	235	6.46	5.84	5.21	4.59	3.96	3.34	2.72	2.09	1.47	0.84	0.22
235	238	6.57	5.94	5.32	4.69	4.07	3.44	2.82	2.19	1.57	0.94	0.32
238	241	6.67	6.04	5.42	4.79	4.17	3.54	2.92	2.29	1.67	1.04	0.42
241	244	6.77	6.14	5.52	4.89	4.27	3.64	3.02	2.39	1.77	1.14	0.52
244	247	6.87	6.24	5.62	4.99	4.37	3.74	3.12	2.49	1.87	1.24	0.62
247	250	6.97	6.34	5.72	5.09	4.47	3.84	3.22	2.59	1.97	1.34	0.72
250	253	7.07	6.44	5.82	5.19	4.57	3.94	3.32	2.69	2.07	1.44	0.82
253	256	7.17	6.54	5.92	5.29	4.67	4.04	3.42	2.79	2.17	1.54	0.92
256	259	7.27	6.64	6.02	5.39	4.77	4.14	3.52	2.89	2.27	1.64	1.02
259	262	7.37	6.74	6.12	5.49	4.87	4.24	3.62	2.99	2.37	1.74	1.12
262	265	7.47	6.84	6.22	5.59	4.97	4.35	3.72	3.10	2.47	1.85	1.22
265	268	7.57	6.95	6.32	5.70	5.07	4.45	3.82	3.20	2.57	1.95	1.32
268	271	7.67	7.05	6.42	5.80	5.17	4.55	3.92	3.30	2.67	2.05	1.42
271	274	7.77	7.15	6.52	5.90	5.27	4.65	4.02	3.40	2.77	2.15	1.52
274	277	7.87	7.25	6.62	6.00	5.37	4.75	4.12	3.50	2.87	2.25	1.62
277	280	7.97	7.35	6.72	6.10	5.47	4.85	4.22	3.60	2.97	2.35	1.72
280	283	8.07	7.45	6.82	6.20	5.57	4.95	4.32	3.70	3.07	2.45	1.82
283	286	8.17	7.55	6.92	6.30	5.67	5.05	4.42	3.80	3.17	2.55	1.92
286	289	8.27	7.65	7.02	6.40	5.77	5.15	4.52	3.90	3.27	2.65	2.02
289	292	8.37	7.75	7.12	6.50	5.87	5.25	4.62	4.00	3.37	2.75	2.12
292	295	8.47	7.85	7.22	6.60	5.97	5.35	4.73	4.10	3.48	2.85	2.23
295	298	8.58	7.95	7.33	6.70	6.08	5.45	4.83	4.20	3.58	2.95	2.33
298	301	8.68	8.05	7.43	6.80	6.18	5.55	4.93	4.30	3.68	3.05	2.43
301	304	8.78	8.15	7.53	6.90	6.28	5.65	5.03	4.40	3.78	3.15	2.53
304	307	8.88	8.25	7.63	7.00	6.38	5.75	5.13	4.50	3.88	3.25	2.63
307	310	8.98	8.35	7.73	7.10	6.48	5.85	5.23	4.60	3.98	3.35	2.73

Effective Date: January 1, 2023

Civil union partners use Married Chart