

Vermont Percentage Method Withholding Tables

(for wages paid in 2025)

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	\$74	\$0	of amount over			\$0	\$221	\$0	of amount over		
74	1,024	0	+	3.35%	\$74	221	1,807	0	+	3.35%	\$221
1,024	2,375	31.83	+	6.60%	1,024	1,807	4,056	53.13	+	6.60%	1,807
2,375	4,875	120.99	+	7.60%	2,375	4,056	6,067	201.56	+	7.60%	4,056
4,875	-	310.99	+	8.75%	4,875	6,067	-	354.40	+	8.75%	6,067

*use wages after subtracting withholding allowances (one withholding allowance equals \$101.92)

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	\$147	\$0		of amount over		\$0	\$441	\$0		of amount over	
147	2,047	0	+	3.35%	\$147	441	3,614	0	+	3.35%	\$441
2,047	4,751	63.65	+	6.60%	2,047	3,614	8,113	106.30	+	6.60%	3,614
4,751	9,751	242.11	+	7.60%	4,751	8,113	12,134	403.23	+	7.60%	8,113
9,751	-	622.11	+	8.75%	9,751	12,134	-	708.83	+	8.75%	12,134

*use wages after subtracting withholding allowances (one withholding allowance equals \$203.85)

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	\$159	\$0	of amount over			\$0	\$478	\$0	of amount over		
159	2,218	0	+	3.35%	\$159	478	3,916	0	+	3.35%	\$478
2,218	5,147	68.98	+	6.60%	2,218	3,916	8,789	115.17	+	6.60%	3,916
5,147	10,564	262.29	+	7.60%	5,147	8,789	13,145	436.79	+	7.60%	8,789
10,564	-	673.98	+	8.75%	10,564	13,145	-	767.85	+	8.75%	13,145

*use wages after subtracting withholding allowances (one withholding allowance equals \$220.83)

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	\$319	\$0		of amount over	\$0	\$956	\$0		of amount over	
319	4,435	0	+	3.35%	\$319	956	0	+	3.35%	\$956
4,435	10,294	137.89	+	6.60%	4,435	7,831	230.31	+	6.60%	7,831
10,294	21,127	524.58	+	7.60%	10,294	17,577	873.55	+	7.60%	17,577
21,127	-	1,347.89	+	8.75%	21,127	26,290	1,535.74	+	8.75%	26,290

*use wages after subtracting withholding allowances (one withholding allowance equals \$441.67)

Vermont Percentage Method Withholding Tables

(for wages paid in 2025)

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	\$956	\$0	of amount over			\$0	\$2,869	\$0	of amount over		
956	13,306	0	+	3.35%	\$956	2,869	23,494	0	+	3.35%	\$2,869
13,306	30,881	413.73	+	6.60%	13,306	23,494	52,731	690.94	+	6.60%	23,494
30,881	63,381	1,573.68	+	7.60%	30,881	52,731	78,869	2,620.58	+	7.60%	52,731
63,381	-	4,043.68	+	8.75%	63,381	78,869	-	4,607.07	+	8.75%	78,869

*use wages after subtracting withholding allowances (one withholding allowance equals \$1325.00)

ANNUAL PAYROLLS

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	\$3,825	\$0		of amount over		\$0	\$11,475	\$0		of amount over	
3,825	53,225	0	+	3.35%	\$3,825	11,475	93,975	0	+	3.35%	\$11,475
53,225	123,525	1,654.90	+	6.60%	53,225	93,975	210,925	2,763.75	+	6.60%	93,975
123,525	253,525	6,294.70	+	7.60%	123,525	210,925	315,475	10,482.45	+	7.60%	210,925
253,525	-	16,174.70	+	8.75%	253,525	315,475	-	18,428.25	+	8.75%	315,475

*use wages after subtracting withholding allowances (one withholding allowance equals \$5300.00)

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	\$14.70	\$0		of amount over	\$0	\$44.10	\$0.00		of amount over
14.70	204.70	0.00	+	3.35% \$14.70	44.10	361.40	0.00	+	3.35% \$44.10
204.70	475.10	6.37	+	6.60% 204.70	361.40	811.30	10.63	+	6.60% 361.40
475.10	975.10	24.21	+	7.60% 475.10	811.30	1,213.40	40.32	+	7.60% 811.30
975.10	-	62.21	+	8.75% 975.10	1,213.40	-	70.88	+	8.75% 1,213.40

*use wages after subtracting withholding allowances (one withholding allowance equals \$20.38)

INSTRUCTIONS FOR USING TABLES

EXAMPLE

1. Locate the correct table for your payroll frequency.
Note the amount of one payroll allowance listed at the bottom of the table.

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.

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.

Her total withholding allowance is: $2 \times \$101.92 = \203.84 .
Her wages (after allowances) are: $\$1800 - \$203.84 = \$1596.16$.
Because \$1596.16 falls between \$221 and \$1807, the tax is computed as \$0.00 plus 3.35% of the amount over \$221.

3. Compute the Vermont tax on the amount from step #2, using the table.

$\$1596.16 - 221.00 = \1375.16
Vermont withholding is \$46.07. $\$1375.16 \times 0.0335 = \46.07
 $\$46.07 + 0.00 = \46.07