

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
74	1,024	0 + 3.35%	\$74
1,024	2,375	31.83 + 6.60%	1,024
2,375	4,875	120.99 + 7.60%	2,375
4,875	-	310.99 + 8.75%	4,875

*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
147	2,047	0 + 3.35%	\$147
2,047	4,751	63.65 + 6.60%	2,047
4,751	9,751	242.11 + 7.60%	4,751
9,751	-	622.11 + 8.75%	9,751

*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
159	2,218	0 + 3.35%	\$159
2,218	5,147	68.98 + 6.60%	2,218
5,147	10,564	262.29 + 7.60%	5,147
10,564	-	673.98 + 8.75%	10,564

*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
319	4,435	0 + 3.35%	\$319
4,435	10,294	137.89 + 6.60%	4,435
10,294	21,127	524.58 + 7.60%	10,294
21,127	-	1,347.89 + 8.75%	21,127

*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

If Wages* are:

over	but not over	Vermont withholding is:		
\$0	\$956	\$0	of amount over	
956	13,306	0	+	3.35% \$956
13,306	30,881	413.73	+	6.60% 13,306
30,881	63,381	1,573.68	+	7.60% 30,881
63,381	-	4,043.68	+	8.75% 63,381

Married

If Wages* are:

over	but not over	Vermont withholding is:		
\$0	\$2,869	\$0	of amount over	
2,869	23,494	0	+	3.35% \$2,869
23,494	52,731	690.94	+	6.60% 23,494
52,731	78,869	2,620.58	+	7.60% 52,731
78,869	-	4,607.07	+	8.75% 78,869

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

ANNUAL PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:		
\$0	\$3,825	\$0	of amount over	
3,825	53,225	0	+	3.35% \$3,825
53,225	123,525	1,654.90	+	6.60% 53,225
123,525	253,525	6,294.70	+	7.60% 123,525
253,525	-	16,174.70	+	8.75% 253,525

Married

If Wages* are:

over	but not over	Vermont withholding is:		
\$0	\$11,475	\$0	of amount over	
11,475	93,975	0	+	3.35% \$11,475
93,975	210,925	2,763.75	+	6.60% 93,975
210,925	315,475	10,482.45	+	7.60% 210,925
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

If Wages* divided by the number of days in the payroll period are:

over	but not over	Vermont withholding (per day) is:		
\$0	\$14.70	\$0	of amount over	
14.70	204.70	0.00	+	3.35% \$14.70
204.70	475.10	6.37	+	6.60% 204.70
475.10	975.10	24.21	+	7.60% 475.10
975.10	-	62.21	+	8.75% 975.10

Married

If Wages* divided by the number of days in the payroll period are:

over	but not over	Vermont withholding (per day) is:		
\$0	\$44.10	\$0.00	of amount over	
44.10	361.40	0.00	+	3.35% \$44.10
361.40	811.30	10.63	+	6.60% 361.40
811.30	1,213.40	40.32	+	7.60% 811.30
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

- 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.

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

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.

$$\$1596.16 - 221.00 = \$1375.16$$

$$\text{Vermont withholding is } \$46.07. \quad \$1375.16 \times 0.0335 = \$46.07$$

$$\$46.07 + 0.00 = \$46.07$$