Vermont Percentage Method Withholding Tables

(for wages paid in 2026)

WEEKLY PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$75	$0			of amount over
75	1,051	0	+	3.35%	$75
1,051	2,438	32.70	+	6.60%	1,051
2,438	5,004	124.24	+	7.60%	2,438
5,004	-	319.25	+	8.75%	5,004

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$226	$0			of amount over
226	1,855	0	+	3.35%	$226
1,855	4,164	54.57	+	6.60%	1,855
4,164	6,227	206.96	+	7.60%	4,164
6,227	-	363.75	+	8.75%	6,227

*use wages after subtracting withholding allowances (one withholding allowance equals $103.85)

BIWEEKLY PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$151	$0			of amount over
151	2,103	0	+	3.35%	$151
2,103	4,876	65.39	+	6.60%	2,103
4,876	10,009	248.41	+	7.60%	4,876
10,009	-	638.52	+	8.75%	10,009

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$453	$0			of amount over
453	3,711	0	+	3.35%	$453
3,711	8,328	109.14	+	6.60%	3,711
8,328	12,455	413.87	+	7.60%	8,328
12,455	-	727.52	+	8.75%	12,455

*use wages after subtracting withholding allowances (one withholding allowance equals $207.69)

SEMIMONTHLY PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$164	$0			of amount over
164	2,278	0	+	3.35%	$164
2,278	5,282	70.82	+	6.60%	2,278
5,282	10,843	269.08	+	7.60%	5,282
10,843	-	691.72	+	8.75%	10,843

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$491	$0			of amount over
491	4,020	0	+	3.35%	$491
4,020	9,022	118.22	+	6.60%	4,020
9,022	13,493	448.35	+	7.60%	9,022
13,493	-	788.15	+	8.75%	13,493

*use wages after subtracting withholding allowances (one withholding allowance equals $225.00)

MONTHLY PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$327	$0			of amount over
327	4,556	0	+	3.35%	$327
4,556	10,565	141.67	+	6.60%	4,556
10,565	21,685	538.27	+	7.60%	10,565
21,685	-	1,383.39	+	8.75%	21,685

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$981	$0			of amount over
981	8,040	0	+	3.35%	$981
8,040	18,044	236.48	+	6.60%	8,040
18,044	26,985	896.74	+	7.60%	18,044
26,985	-	1,576.26	+	8.75%	26,985

*use wages after subtracting withholding allowances (one withholding allowance equals $450.00)

Vermont Percentage Method Withholding Tables

(for wages paid in 2026)

QUARTERLY PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$981	$0			of amount over
981	13,669	0	+	3.35%	$981
13,669	31,694	425.05	+	6.60%	13,669
31,694	65,056	1,614.70	+	7.60%	31,694
65,056	-	4,150.21	+	8.75%	65,056

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$2,944	$0			of amount over
2,944	24,119	0	+	3.35%	$2,944
24,119	54,131	709.36	+	6.60%	24,119
54,131	80,956	2,690.15	+	7.60%	54,131
80,956	-	4,728.85	+	8.75%	80,956

*use wages after subtracting withholding allowances (one withholding allowance equals $1350.00)

ANNUAL PAYROLLS

Single

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$3,925	$0			of amount over
3,925	54,675	0	+	3.35%	$3,925
54,675	126,775	1,700.13	+	6.60%	54,675
126,775	260,225	6,458.73	+	7.60%	126,775
260,225	-	16,600.93	+	8.75%	260,225

Married

If Wages* are:

over	but not over	Vermont withholding is:			of amount over
$0	$11,775	$0			of amount over
11,775	96,475	0	+	3.35%	$11,775
96,475	216,525	2,837.45	+	6.60%	96,475
216,525	323,825	10,760.75	+	7.60%	216,525
323,825	-	18,915.55	+	8.75%	323,825

*use wages after subtracting withholding allowances (one withholding allowance equals $5400.00)

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:			of amount over
$0	$15.10	$0			of amount over
15.10	210.30	0.00	+	3.35%	$15.10
210.30	487.60	6.54	+	6.60%	210.30
487.60	1,000.90	24.84	+	7.60%	487.60
1,000.90	-	63.85	+	8.75%	1,000.90

Married

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

over	but not over	Vermont withholding (per day) is:			of amount over
$0	$45.30	$0.00			of amount over
45.30	371.10	0.00	+	3.35%	$45.30
371.10	832.80	10.91	+	6.60%	371.10
832.80	1,245.50	41.39	+	7.60%	832.80
1,245.50	-	72.75	+	8.75%	1,245.50

*use wages after subtracting withholding allowances (one withholding allowance equals $20.77)

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 x $103.85 = $207.70.
Her wages (after allowances) are: $1800 - $207.70 = $1592.30.
Because $1592.30 falls between $226 and $1855, the tax is computed as $0.00 plus 3.35% of the amount over $226.

$1592.30 - 226.00 = $1366.30
$1366.30 x 0.0335 = $ 45.77
$45.77 + 0.00 = $45.77

Vermont withholding is $45.77.