

# 2019 VT Rate Schedules

## Single Individuals, Schedule X

Use if your filing status is:  
Single

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	39,600	0.00	3.35%	0
39,600	75,000	1,327.00	6.60%	39,600
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	96,000	3,663.00	6.60%	75,000
96,000	200,200	5,049.00	7.60%	96,000
200,200	-	12,968.00	8.75%	200,200

## Married Filing Separately, Schedule Y-2

Use if your filing status is:  
Married Filing Separately; or Civil Union Filing Separately

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	33,075	0.00	3.35%	0
33,075	75,000	1,108.00	6.60%	33,075
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	79,975	3,875.00	6.60%	75,000
79,975	121,875	4,203.00	7.60%	79,975
121,875	-	7,388.00	8.75%	121,875

## Married Filing Jointly, Schedule Y-1

Use if your filing status is:  
Married Filing Jointly; Qualifying Widow(er); or Civil Union Filing Jointly

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	66,150	0.00	3.35%	0
66,150	75,000	2,216.00	6.60%	66,150
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	159,950	2,800.00	6.60%	75,000
159,950	243,750	8,407.00	7.60%	159,950
243,750	-	14,776.00	8.75%	243,750

## Heads of Household, Schedule Z

Use if your filing status is:  
Head of Household

If VT Taxable Income is Over	But Not Over	VT Base Tax is	Plus	of the amount over
0	53,100	0.00	3.35%	0
53,100	75,000	1,779.00	6.60%	53,100
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	137,050	3,224.00	6.60%	75,000
137,050	221,950	7,320.00	7.60%	137,050
221,950	-	13,772.00	8.75%	221,950

*Example:* VT Taxable Income is \$82,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,800. Subtract \$75,000 from \$82,000. Multiply the result (\$7,000) by 6.6%. Add this amount (\$462) to Base Tax (\$2,800) for Vermont Tax of \$3,262. Enter \$3,262 on Form IN-111, Line 8.

**Please note:** For Adjusted Gross Incomes (IN-111, Line 1) exceeding \$150,000, Line 8 is the greater of 1) 3% of Adjusted Gross Income less interest from U.S. obligations, or 2) Tax Rate Schedule/Tax Table calculation.