

# 2025 Vermont Tax 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	49,400	0.00	3.35%	0
49,400	75,000	1,655.00	6.60%	49,400
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	119,700	3,345.00	6.60%	75,000
119,700	249,700	6,295.00	7.60%	119,700
249,700	-	16,175.00	8.75%	249,700

## 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	75,000	0.00	3.35%	0
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	82,500	2,513.00	3.35%	75,000
82,500	199,450	2,764.00	6.60%	82,500
199,450	304,000	10,482.00	7.60%	199,450
304,000	-	18,428.00	8.75%	304,000

## 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	41,250	0.00	3.35%	0
41,250	75,000	1,382.00	6.60%	41,250
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	99,725	3,609.00	6.60%	75,000
99,725	152,000	5,241.00	7.60%	99,725
152,000	-	9,214.00	8.75%	152,000

## 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	66,200	0.00	3.35%	0
66,200	75,000	2,218.00	6.60%	66,200
<b>TAXABLE INCOME UNDER \$75,000 USE THE TAX TABLES</b>				
75,000	171,000	2,799.00	6.60%	75,000
171,000	276,850	9,135.00	7.60%	171,000
276,850	-	17,179.00	8.75%	276,850

*Example:* Vermont Taxable Income is \$85,000 (Form IN-111, Line 7). Filing Status is Married Filing Jointly. Use Schedule Y-1. Base Tax is \$2,764. Subtract \$82,500 from \$85,000. Multiply the result (\$2,500) by 6.6%. Add this amount (\$165) to Base Tax (\$2,764) for Vermont Tax of \$2,929. Enter \$2,929 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 calculation.