

# 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 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            |

## 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            |

## 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.