

Withholding Tables for Wages Paid after July 1, 2025

The amounts in the tables are approximate. Use the formula below for exact amounts.

The tables include increases in the standard deduction from \$8,500 to \$8,750 for single filers and from \$17,000 to \$17,500 for married filers filing jointly. If you are an employer properly using a prior version of these tables, you may begin using these updated tables for wages paid on any date after July 1, 2025.

The increase in the standard deduction is scheduled to sunset after Taxable Year 2026 and revert to the standard deduction amounts that applied prior to Taxable Year 2019: \$3,000 for single filers and \$6,000 for married couples filing jointly.

Formula for Computing Tax to be Withheld

Legend

G = Gross pay for pay period

P = Number of pay periods per year

A = Annualized gross pay ($G \times P$)

E1 = Personal and Dependent Exemptions

E2 = Age 65 and Over & Blind Exemptions

T = Annualized taxable income

W = Annualized tax to be withheld

W/H = Tax to be withheld for pay period

Formula

**Effective for wages paid after July 1, 2025
(for Taxable Year 2025 and after filers)**

1. $(G)P - [\\$8,750 + (E1 \times \\$930) + (E2 \times 800)] = T$		
2. If T is:	W is:	
Not over \$3,000	2% of T	
Over	But not Over	Then
\$3,000	\$5,000	\$60 + (3% of excess over \$3,000)
\$5,000	\$17,000	\$120 + (5% of excess over \$5,000)
\$17,000		\$720 + (5.75% of excess over \$17,000)
3. $W \div P = W/H$		

Example:

John claims exemptions for himself, his spouse, and their three children for withholding tax purposes. He is paid on a semi-monthly basis, and his gross wages for this pay period were \$2,649.

$$\begin{aligned} 1. (G)P - [\$8,750 + (\$930)E1] &= T \\ (\$2,649)24 - [\$8,750 + (\$930)5] &= T \\ \$63,576 - \$13,400 &= \$50,176 \end{aligned}$$

$$\begin{aligned} 2. T \text{ is over } \$17,000 \\ \$720 + 5.75\% \text{ of } \$33,176 &= W \\ \$720 + \$1,908 &= \$2,628 \end{aligned}$$

$$\begin{aligned} 3. W \div P &= W/H \\ \$2,628 \div 24 &= \$109.50 \end{aligned}$$

The tax to be withheld for the current period is \$109.50.

Pay Period Conversion Table (P)

Annual	= 1	Semi-monthly	= 24
Semiannual	= 2	Bi-weekly	= 26
Quarterly	= 4	Weekly	= 52
Monthly	= 12	Daily	= 300

Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
\$0	28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28	29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	30	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30	32	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32	34	0.10	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	36	0.14	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36	38	0.18	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38	40	0.23	0.15	0.09	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
40	42	0.29	0.19	0.13	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00
42	44	0.35	0.25	0.17	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00
44	46	0.41	0.31	0.22	0.15	0.09	0.03	0.00	0.00	0.00	0.00	0.00
46	48	0.51	0.37	0.28	0.19	0.13	0.07	0.00	0.00	0.00	0.00	0.00
48	50	0.61	0.45	0.34	0.25	0.17	0.11	0.04	0.00	0.00	0.00	0.00
50	52	0.71	0.55	0.40	0.31	0.21	0.15	0.08	0.02	0.00	0.00	0.00
52	54	0.81	0.65	0.50	0.37	0.27	0.19	0.12	0.06	0.00	0.00	0.00
54	56	0.91	0.75	0.60	0.44	0.33	0.24	0.16	0.10	0.04	0.00	0.00
56	58	1.01	0.85	0.70	0.54	0.39	0.30	0.21	0.14	0.08	0.02	0.00
58	60	1.11	0.95	0.80	0.64	0.49	0.36	0.27	0.18	0.12	0.06	0.00
60	62	1.21	1.05	0.90	0.74	0.59	0.43	0.33	0.23	0.16	0.10	0.04
62	64	1.31	1.15	1.00	0.84	0.69	0.53	0.39	0.29	0.20	0.14	0.08
64	66	1.41	1.25	1.10	0.94	0.79	0.63	0.48	0.35	0.26	0.18	0.12
66	68	1.51	1.35	1.20	1.04	0.89	0.73	0.58	0.42	0.32	0.23	0.16
68	70	1.61	1.45	1.30	1.14	0.99	0.83	0.68	0.52	0.38	0.29	0.20
70	72	1.71	1.55	1.40	1.24	1.09	0.93	0.78	0.62	0.47	0.35	0.26
72	74	1.81	1.65	1.50	1.34	1.19	1.03	0.88	0.72	0.57	0.41	0.32
74	76	1.91	1.75	1.60	1.44	1.29	1.13	0.98	0.82	0.67	0.51	0.38
76	78	2.01	1.85	1.70	1.54	1.39	1.23	1.08	0.92	0.77	0.61	0.46
78	80	2.11	1.95	1.80	1.64	1.49	1.33	1.18	1.02	0.87	0.71	0.56
80	82	2.21	2.05	1.90	1.74	1.59	1.43	1.28	1.12	0.97	0.81	0.66
82	84	2.31	2.15	2.00	1.84	1.69	1.53	1.38	1.22	1.07	0.91	0.76
84	86	2.41	2.25	2.10	1.94	1.79	1.63	1.48	1.32	1.17	1.01	0.86
86	88	2.52	2.35	2.20	2.04	1.89	1.73	1.58	1.42	1.27	1.11	0.96
88	90	2.64	2.46	2.30	2.14	1.99	1.83	1.68	1.52	1.37	1.21	1.06
90	92	2.75	2.58	2.40	2.24	2.09	1.93	1.78	1.62	1.47	1.31	1.16
92	94	2.87	2.69	2.51	2.34	2.19	2.03	1.88	1.72	1.57	1.41	1.26
94	96	2.98	2.81	2.63	2.45	2.29	2.13	1.98	1.82	1.67	1.51	1.36
96	98	3.10	2.92	2.74	2.56	2.39	2.23	2.08	1.92	1.77	1.61	1.46
98	100	3.21	3.04	2.86	2.68	2.50	2.33	2.18	2.02	1.87	1.71	1.56
100	102	3.33	3.15	2.97	2.79	2.62	2.44	2.28	2.12	1.97	1.81	1.66
102	104	3.44	3.27	3.09	2.91	2.73	2.55	2.38	2.22	2.07	1.91	1.76
104	106	3.56	3.38	3.20	3.02	2.85	2.67	2.49	2.32	2.17	2.01	1.86
106	108	3.67	3.50	3.32	3.14	2.96	2.78	2.61	2.43	2.27	2.11	1.96
108	110	3.79	3.61	3.43	3.25	3.08	2.90	2.72	2.54	2.37	2.21	2.06
110	112	3.90	3.73	3.55	3.37	3.19	3.01	2.84	2.66	2.48	2.31	2.16
112	114	4.02	3.84	3.66	3.48	3.31	3.13	2.95	2.77	2.59	2.42	2.26
114	116	4.13	3.96	3.78	3.60	3.42	3.24	3.07	2.89	2.71	2.53	2.36
116	118	4.25	4.07	3.89	3.71	3.54	3.36	3.18	3.00	2.82	2.65	2.47
118	120	4.36	4.19	4.01	3.83	3.65	3.47	3.30	3.12	2.94	2.76	2.58
120	122	4.48	4.30	4.12	3.94	3.77	3.59	3.41	3.23	3.05	2.88	2.70
122	124	4.59	4.42	4.24	4.06	3.88	3.70	3.53	3.35	3.17	2.99	2.81
124	126	4.71	4.53	4.35	4.17	4.00	3.82	3.64	3.46	3.28	3.11	2.93
126	128	4.82	4.65	4.47	4.29	4.11	3.93	3.76	3.58	3.40	3.22	3.04
128	130	4.94	4.76	4.58	4.40	4.23	4.05	3.87	3.69	3.51	3.34	3.16

Daily Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
130	132	5.05	4.88	4.70	4.52	4.34	4.16	3.99	3.81	3.63	3.45	3.27
132	134	5.17	4.99	4.81	4.63	4.46	4.28	4.10	3.92	3.74	3.57	3.39
134	136	5.28	5.11	4.93	4.75	4.57	4.39	4.22	4.04	3.86	3.68	3.50
136	138	5.40	5.22	5.04	4.86	4.69	4.51	4.33	4.15	3.97	3.80	3.62
138	140	5.51	5.34	5.16	4.98	4.80	4.62	4.45	4.27	4.09	3.91	3.73
140	142	5.63	5.45	5.27	5.09	4.92	4.74	4.56	4.38	4.20	4.03	3.85
142	144	5.74	5.57	5.39	5.21	5.03	4.85	4.68	4.50	4.32	4.14	3.96
144	146	5.86	5.68	5.50	5.32	5.15	4.97	4.79	4.61	4.43	4.26	4.08
146	148	5.97	5.80	5.62	5.44	5.26	5.08	4.91	4.73	4.55	4.37	4.19
148	150	6.09	5.91	5.73	5.55	5.38	5.20	5.02	4.84	4.66	4.49	4.31
150	152	6.20	6.03	5.85	5.67	5.49	5.31	5.14	4.96	4.78	4.60	4.42
152	154	6.32	6.14	5.96	5.78	5.61	5.43	5.25	5.07	4.89	4.72	4.54
154	156	6.43	6.26	6.08	5.90	5.72	5.54	5.37	5.19	5.01	4.83	4.65
156	158	6.55	6.37	6.19	6.01	5.84	5.66	5.48	5.30	5.12	4.95	4.77
158	160	6.66	6.49	6.31	6.13	5.95	5.77	5.60	5.42	5.24	5.06	4.88
160	162	6.78	6.60	6.42	6.24	6.07	5.89	5.71	5.53	5.35	5.18	5.00
162	164	6.89	6.72	6.54	6.36	6.18	6.00	5.83	5.65	5.47	5.29	5.11
164	166	7.01	6.83	6.65	6.47	6.30	6.12	5.94	5.76	5.58	5.41	5.23
166	168	7.12	6.95	6.77	6.59	6.41	6.23	6.06	5.88	5.70	5.52	5.34
168	170	7.24	7.06	6.88	6.70	6.53	6.35	6.17	5.99	5.81	5.64	5.46
170	172	7.35	7.18	7.00	6.82	6.64	6.46	6.29	6.11	5.93	5.75	5.57
172	174	7.47	7.29	7.11	6.93	6.76	6.58	6.40	6.22	6.04	5.87	5.69
174	176	7.58	7.41	7.23	7.05	6.87	6.69	6.52	6.34	6.16	5.98	5.80
176	178	7.70	7.52	7.34	7.16	6.99	6.81	6.63	6.45	6.27	6.10	5.92
178	180	7.81	7.64	7.46	7.28	7.10	6.92	6.75	6.57	6.39	6.21	6.03
180	182	7.93	7.75	7.57	7.39	7.22	7.04	6.86	6.68	6.50	6.33	6.15
182	184	8.04	7.87	7.69	7.51	7.33	7.15	6.98	6.80	6.62	6.44	6.26
184	186	8.16	7.98	7.80	7.62	7.45	7.27	7.09	6.91	6.73	6.56	6.38
186	188	8.27	8.10	7.92	7.74	7.56	7.38	7.21	7.03	6.85	6.67	6.49
188	190	8.39	8.21	8.03	7.85	7.68	7.50	7.32	7.14	6.96	6.79	6.61
190	192	8.50	8.33	8.15	7.97	7.79	7.61	7.44	7.26	7.08	6.90	6.72
192	194	8.62	8.44	8.26	8.08	7.91	7.73	7.55	7.37	7.19	7.02	6.84
194	196	8.73	8.56	8.38	8.20	8.02	7.84	7.67	7.49	7.31	7.13	6.95
196	198	8.85	8.67	8.49	8.31	8.14	7.96	7.78	7.60	7.42	7.25	7.07
198	200	8.96	8.79	8.61	8.43	8.25	8.07	7.90	7.72	7.54	7.36	7.18
200	202	9.08	8.90	8.72	8.54	8.37	8.19	8.01	7.83	7.65	7.48	7.30
202	204	9.19	9.02	8.84	8.66	8.48	8.30	8.13	7.95	7.77	7.59	7.41
204	206	9.31	9.13	8.95	8.77	8.60	8.42	8.24	8.06	7.88	7.71	7.53
206	208	9.42	9.25	9.07	8.89	8.71	8.53	8.36	8.18	8.00	7.82	7.64
208	210	9.54	9.36	9.18	9.00	8.83	8.65	8.47	8.29	8.11	7.94	7.76
210	212	9.65	9.48	9.30	9.12	8.94	8.76	8.59	8.41	8.23	8.05	7.87
212	214	9.77	9.59	9.41	9.23	9.06	8.88	8.70	8.52	8.34	8.17	7.99
214	216	9.88	9.71	9.53	9.35	9.17	8.99	8.82	8.64	8.46	8.28	8.10
216	218	10.00	9.82	9.64	9.46	9.29	9.11	8.93	8.75	8.57	8.40	8.22
218	220	10.11	9.94	9.76	9.58	9.40	9.22	9.05	8.87	8.69	8.51	8.33

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
\$0	160	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
160	165	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
165	170	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
170	175	0.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
175	180	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	185	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	190	0.43	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
190	195	0.53	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	200	0.63	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	210	0.83	0.48	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	220	1.03	0.68	0.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	230	1.28	0.88	0.52	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	240	1.58	1.08	0.72	0.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	250	1.88	1.34	0.92	0.56	0.20	0.00	0.00	0.00	0.00	0.00	0.00
250	260	2.18	1.64	1.12	0.76	0.40	0.05	0.00	0.00	0.00	0.00	0.00
260	270	2.59	1.94	1.40	0.96	0.60	0.25	0.00	0.00	0.00	0.00	0.00
270	280	3.09	2.24	1.70	1.17	0.80	0.45	0.09	0.00	0.00	0.00	0.00
280	290	3.59	2.69	2.00	1.47	1.00	0.65	0.29	0.00	0.00	0.00	0.00
290	300	4.09	3.19	2.30	1.77	1.23	0.85	0.49	0.13	0.00	0.00	0.00
300	310	4.59	3.69	2.80	2.07	1.53	1.05	0.69	0.33	0.00	0.00	0.00
310	320	5.09	4.19	3.30	2.40	1.83	1.29	0.89	0.53	0.17	0.00	0.00
320	330	5.59	4.69	3.80	2.90	2.13	1.59	1.09	0.73	0.37	0.02	0.00
330	340	6.09	5.19	4.30	3.40	2.51	1.89	1.36	0.93	0.57	0.22	0.00
340	350	6.59	5.69	4.80	3.90	3.01	2.19	1.66	1.13	0.77	0.42	0.06
350	360	7.09	6.19	5.30	4.40	3.51	2.62	1.96	1.42	0.97	0.62	0.26
360	370	7.59	6.69	5.80	4.90	4.01	3.12	2.26	1.72	1.18	0.82	0.46
370	380	8.09	7.19	6.30	5.40	4.51	3.62	2.72	2.02	1.48	1.02	0.66
380	390	8.59	7.69	6.80	5.90	5.01	4.12	3.22	2.33	1.78	1.25	0.86
390	400	9.09	8.19	7.30	6.40	5.51	4.62	3.72	2.83	2.08	1.55	1.06
400	410	9.59	8.69	7.80	6.90	6.01	5.12	4.22	3.33	2.43	1.85	1.31
410	420	10.09	9.19	8.30	7.40	6.51	5.62	4.72	3.83	2.93	2.15	1.61
420	430	10.59	9.69	8.80	7.90	7.01	6.12	5.22	4.33	3.43	2.54	1.91
430	440	11.09	10.19	9.30	8.40	7.51	6.62	5.72	4.83	3.93	3.04	2.21
440	450	11.59	10.69	9.80	8.90	8.01	7.12	6.22	5.33	4.43	3.54	2.64
450	460	12.09	11.19	10.30	9.40	8.51	7.62	6.72	5.83	4.93	4.04	3.14
460	470	12.59	11.69	10.80	9.90	9.01	8.12	7.22	6.33	5.43	4.54	3.64
470	480	13.09	12.19	11.30	10.40	9.51	8.62	7.72	6.83	5.93	5.04	4.14
480	490	13.59	12.69	11.80	10.90	10.01	9.12	8.22	7.33	6.43	5.54	4.64
490	500	14.12	13.19	12.30	11.40	10.51	9.62	8.72	7.83	6.93	6.04	5.14
500	510	14.70	13.69	12.80	11.90	11.01	10.12	9.22	8.33	7.43	6.54	5.64
510	520	15.27	14.24	13.30	12.40	11.51	10.62	9.72	8.83	7.93	7.04	6.14
520	530	15.85	14.82	13.80	12.90	12.01	11.12	10.22	9.33	8.43	7.54	6.64
530	540	16.42	15.39	14.37	13.40	12.51	11.62	10.72	9.83	8.93	8.04	7.14
540	550	17.00	15.97	14.94	13.91	13.01	12.12	11.22	10.33	9.43	8.54	7.64
550	560	17.57	16.54	15.52	14.49	13.51	12.62	11.72	10.83	9.93	9.04	8.14
560	570	18.15	17.12	16.09	15.06	14.03	13.12	12.22	11.33	10.43	9.54	8.64
570	580	18.72	17.69	16.67	15.64	14.61	13.62	12.72	11.83	10.93	10.04	9.14
580	590	19.30	18.27	17.24	16.21	15.18	14.16	13.22	12.33	11.43	10.54	9.64
590	600	19.87	18.84	17.82	16.79	15.76	14.73	13.72	12.83	11.93	11.04	10.14
600	610	20.45	19.42	18.39	17.36	16.33	15.31	14.28	13.33	12.43	11.54	10.64
610	620	21.02	19.99	18.97	17.94	16.91	15.88	14.85	13.83	12.93	12.04	11.14
620	630	21.60	20.57	19.54	18.51	17.48	16.46	15.43	14.40	13.43	12.54	11.64
630	640	22.17	21.14	20.12	19.09	18.06	17.03	16.00	14.97	13.95	13.04	12.14

Weekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
640	650	22.75	21.72	20.69	19.66	18.63	17.61	16.58	15.55	14.52	13.54	12.64
650	660	23.32	22.29	21.27	20.24	19.21	18.18	17.15	16.12	15.10	14.07	13.14
660	670	23.90	22.87	21.84	20.81	19.78	18.76	17.73	16.70	15.67	14.64	13.64
670	680	24.47	23.44	22.42	21.39	20.36	19.33	18.30	17.27	16.25	15.22	14.19
680	690	25.05	24.02	22.99	21.96	20.93	19.91	18.88	17.85	16.82	15.79	14.76
690	700	25.62	24.59	23.57	22.54	21.51	20.48	19.45	18.42	17.40	16.37	15.34
700	710	26.20	25.17	24.14	23.11	22.08	21.06	20.03	19.00	17.97	16.94	15.91
710	720	26.77	25.74	24.72	23.69	22.66	21.63	20.60	19.57	18.55	17.52	16.49
720	730	27.35	26.32	25.29	24.26	23.23	22.21	21.18	20.15	19.12	18.09	17.06
730	740	27.92	26.89	25.87	24.84	23.81	22.78	21.75	20.72	19.70	18.67	17.64
740	750	28.50	27.47	26.44	25.41	24.38	23.36	22.33	21.30	20.27	19.24	18.21
750	760	29.07	28.04	27.02	25.99	24.96	23.93	22.90	21.87	20.85	19.82	18.79
760	770	29.65	28.62	27.59	26.56	25.53	24.51	23.48	22.45	21.42	20.39	19.36
770	780	30.22	29.19	28.17	27.14	26.11	25.08	24.05	23.02	22.00	20.97	19.94
780	790	30.80	29.77	28.74	27.71	26.68	25.66	24.63	23.60	22.57	21.54	20.51
790	800	31.37	30.34	29.32	28.29	27.26	26.23	25.20	24.17	23.15	22.12	21.09
800	810	31.95	30.92	29.89	28.86	27.83	26.81	25.78	24.75	23.72	22.69	21.66
810	820	32.52	31.49	30.47	29.44	28.41	27.38	26.35	25.32	24.30	23.27	22.24
820	830	33.10	32.07	31.04	30.01	28.98	27.96	26.93	25.90	24.87	23.84	22.81
830	840	33.67	32.64	31.62	30.59	29.56	28.53	27.50	26.47	25.45	24.42	23.39
840	850	34.25	33.22	32.19	31.16	30.13	29.11	28.08	27.05	26.02	24.99	23.96
850	860	34.82	33.79	32.77	31.74	30.71	29.68	28.65	27.62	26.60	25.57	24.54
860	870	35.40	34.37	33.34	32.31	31.28	30.26	29.23	28.20	27.17	26.14	25.11
870	880	35.97	34.94	33.92	32.89	31.86	30.83	29.80	28.77	27.75	26.72	25.69
880	890	36.55	35.52	34.49	33.46	32.43	31.41	30.38	29.35	28.32	27.29	26.26
890	900	37.12	36.09	35.07	34.04	33.01	31.98	30.95	29.92	28.90	27.87	26.84
900	910	37.70	36.67	35.64	34.61	33.58	32.56	31.53	30.50	29.47	28.44	27.41
910	920	38.27	37.24	36.22	35.19	34.16	33.13	32.10	31.07	30.05	29.02	27.99
920	930	38.85	37.82	36.79	35.76	34.73	33.71	32.68	31.65	30.62	29.59	28.56
930	940	39.42	38.39	37.37	36.34	35.31	34.28	33.25	32.22	31.20	30.17	29.14
940	950	40.00	38.97	37.94	36.91	35.88	34.86	33.83	32.80	31.77	30.74	29.71
950	960	40.57	39.54	38.52	37.49	36.46	35.43	34.40	33.37	32.35	31.32	30.29
960	970	41.15	40.12	39.09	38.06	37.03	36.01	34.98	33.95	32.92	31.89	30.86
970	980	41.72	40.69	39.67	38.64	37.61	36.58	35.55	34.52	33.50	32.47	31.44
980	990	42.30	41.27	40.24	39.21	38.18	37.16	36.13	35.10	34.07	33.04	32.01
990	1000	42.87	41.84	40.82	39.79	38.76	37.73	36.70	35.67	34.65	33.62	32.59
1000	1010	43.45	42.42	41.39	40.36	39.33	38.31	37.28	36.25	35.22	34.19	33.16
1010	1020	44.02	42.99	41.97	40.94	39.91	38.88	37.85	36.82	35.80	34.77	33.74
1020	1030	44.60	43.57	42.54	41.51	40.48	39.46	38.43	37.40	36.37	35.34	34.31
1030	1040	45.17	44.14	43.12	42.09	41.06	40.03	39.00	37.97	36.95	35.92	34.89
1040	1050	45.75	44.72	43.69	42.66	41.63	40.61	39.58	38.55	37.52	36.49	35.46
1050	1060	46.32	45.29	44.27	43.24	42.21	41.18	40.15	39.12	38.10	37.07	36.04
1060	1070	46.90	45.87	44.84	43.81	42.78	41.76	40.73	39.70	38.67	37.64	36.61
1070	1080	47.47	46.44	45.42	44.39	43.36	42.33	41.30	40.27	39.25	38.22	37.19
1080	1090	48.05	47.02	45.99	44.96	43.93	42.91	41.88	40.85	39.82	38.79	37.76
1090	1100	48.62	47.59	46.57	45.54	44.51	43.48	42.45	41.42	40.40	39.37	38.34
1100	1110	49.20	48.17	47.14	46.11	45.08	44.06	43.03	42.00	40.97	39.94	38.91
1110	1120	49.77	48.74	47.72	46.69	45.66	44.63	43.60	42.57	41.55	40.52	39.49
1120	1130	50.35	49.32	48.29	47.26	46.23	45.21	44.18	43.15	42.12	41.09	40.06

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

Semi-Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
\$0	370	0	0	0	0	0	0	0	0	0	0	0
370	380	0	0	0	0	0	0	0	0	0	0	0
380	390	1	0	0	0	0	0	0	0	0	0	0
390	400	1	0	0	0	0	0	0	0	0	0	0
400	410	1	0	0	0	0	0	0	0	0	0	0
410	420	1	0	0	0	0	0	0	0	0	0	0
420	430	1	1	0	0	0	0	0	0	0	0	0
430	440	2	1	0	0	0	0	0	0	0	0	0
440	450	2	1	0	0	0	0	0	0	0	0	0
450	460	2	1	0	0	0	0	0	0	0	0	0
460	470	2	1	1	0	0	0	0	0	0	0	0
470	480	2	2	1	0	0	0	0	0	0	0	0
480	490	3	2	1	0	0	0	0	0	0	0	0
490	500	3	2	1	0	0	0	0	0	0	0	0
500	510	3	2	1	1	0	0	0	0	0	0	0
510	520	3	2	2	1	0	0	0	0	0	0	0
520	530	4	3	2	1	0	0	0	0	0	0	0
530	540	4	3	2	1	0	0	0	0	0	0	0
540	550	4	3	2	1	1	0	0	0	0	0	0
550	560	5	3	2	2	1	0	0	0	0	0	0
560	570	5	4	3	2	1	0	0	0	0	0	0
570	580	5	4	3	2	1	0	0	0	0	0	0
580	590	6	4	3	2	1	1	0	0	0	0	0
590	600	6	5	3	2	2	1	0	0	0	0	0
600	615	7	5	4	3	2	1	0	0	0	0	0
615	630	8	6	4	3	2	1	1	0	0	0	0
630	645	9	7	5	4	3	2	1	0	0	0	0
645	660	9	7	5	4	3	2	1	0	0	0	0
660	675	10	8	6	5	3	2	2	1	0	0	0
675	690	11	9	7	5	4	3	2	1	0	0	0
690	705	12	10	8	6	4	3	2	1	1	0	0
705	720	12	10	8	7	5	4	2	2	1	0	0
720	735	13	11	9	7	5	4	3	2	1	0	0
735	750	14	12	10	8	6	5	3	2	2	1	0
750	765	15	13	11	9	7	5	4	3	2	1	0
765	780	15	13	11	10	8	6	4	3	2	1	1
780	795	16	14	12	10	8	6	5	4	2	2	1
795	810	17	15	13	11	9	7	5	4	3	2	1
810	825	18	16	14	12	10	8	6	4	3	2	1
825	840	18	16	14	13	11	9	7	5	4	3	2
840	855	19	17	15	13	11	9	7	6	4	3	2
855	870	20	18	16	14	12	10	8	6	5	3	2
870	885	21	19	17	15	13	11	9	7	5	4	3
885	900	21	19	17	16	14	12	10	8	6	4	3
900	915	22	20	18	16	14	12	10	9	7	5	4
915	930	23	21	19	17	15	13	11	9	7	5	4
930	945	24	22	20	18	16	14	12	10	8	6	5
945	960	24	22	20	19	17	15	13	11	9	7	5
960	975	25	23	21	19	17	15	13	12	10	8	6
975	990	26	24	22	20	18	16	14	12	10	8	6
990	1005	27	25	23	21	19	17	15	13	11	9	7
1005	1020	27	25	23	22	20	18	16	14	12	10	8
1020	1035	28	26	24	22	20	18	16	15	13	11	9

Semi-Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
1035	1050	29	27	25	23	21	19	17	15	13	11	9
1050	1065	30	28	26	24	22	20	18	16	14	12	10
1065	1080	30	28	26	25	23	21	19	17	15	13	11
1080	1095	31	29	27	25	23	21	19	18	16	14	12
1095	1110	32	30	28	26	24	22	20	18	16	14	12
1110	1125	33	31	29	27	25	23	21	19	17	15	13
1125	1140	34	32	29	28	26	24	22	20	18	16	14
1140	1155	35	32	30	28	26	24	22	21	19	17	15
1155	1170	36	33	31	29	27	25	23	21	19	17	15
1170	1185	36	34	32	30	28	26	24	22	20	18	16
1185	1200	37	35	33	31	29	27	25	23	21	19	17
1200	1215	38	36	34	31	29	27	25	24	22	20	18
1215	1230	39	37	35	32	30	28	26	24	22	20	18
1230	1245	40	38	35	33	31	29	27	25	23	21	19
1245	1260	41	39	36	34	32	30	28	26	24	22	20
1260	1275	42	39	37	35	33	30	28	27	25	23	21
1275	1290	42	40	38	36	34	31	29	27	25	23	21
1290	1305	43	41	39	37	34	32	30	28	26	24	22
1305	1320	44	42	40	38	35	33	31	29	27	25	23
1320	1335	45	43	41	38	36	34	32	30	28	26	24
1335	1350	46	44	41	39	37	35	33	30	28	26	24
1350	1365	47	45	42	40	38	36	33	31	29	27	25
1365	1380	48	45	43	41	39	37	34	32	30	28	26
1380	1395	49	46	44	42	40	37	35	33	31	29	27
1395	1410	49	47	45	43	40	38	36	34	32	29	27
1410	1425	50	48	46	44	41	39	37	35	32	30	28
1425	1440	51	49	47	44	42	40	38	36	33	31	29
1440	1455	52	50	48	45	43	41	39	36	34	32	30
1455	1470	53	51	48	46	44	42	39	37	35	33	31
1470	1485	54	51	49	47	45	43	40	38	36	34	31
1485	1500	55	52	50	48	46	43	41	39	37	35	32
1500	1515	55	53	51	49	47	44	42	40	38	35	33
1515	1530	56	54	52	50	47	45	43	41	38	36	34
1530	1545	57	55	53	50	48	46	44	42	39	37	35
1545	1560	58	56	54	51	49	47	45	42	40	38	36
1560	1575	59	57	54	52	50	48	46	43	41	39	37
1575	1590	60	58	55	53	51	49	46	44	42	40	37
1590	1605	61	58	56	54	52	49	47	45	43	41	38
1605	1620	61	59	57	55	53	50	48	46	44	41	39
1620	1635	62	60	58	56	53	51	49	47	44	42	40
1635	1650	63	61	59	56	54	52	50	48	45	43	41
1650	1665	64	62	60	57	55	53	51	48	46	44	42
1665	1680	65	63	60	58	56	54	52	49	47	45	43
1680	1695	66	64	61	59	57	55	52	50	48	46	43
1695	1710	67	64	62	60	58	55	53	51	49	47	44
1710	1725	67	65	63	61	59	56	54	52	50	47	45
1725	1740	68	66	64	62	59	57	55	53	51	48	46
1740	1755	69	67	65	63	60	58	56	54	51	49	47
1755	1770	70	68	66	63	61	59	57	54	52	50	48

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
\$0	350	0	0	0	0	0	0	0	0	0	0	0
350	360	0	0	0	0	0	0	0	0	0	0	0
360	370	1	0	0	0	0	0	0	0	0	0	0
370	380	1	0	0	0	0	0	0	0	0	0	0
380	390	1	0	0	0	0	0	0	0	0	0	0
390	400	1	1	0	0	0	0	0	0	0	0	0
400	410	1	1	0	0	0	0	0	0	0	0	0
410	420	2	1	0	0	0	0	0	0	0	0	0
420	430	2	1	0	0	0	0	0	0	0	0	0
430	440	2	1	1	0	0	0	0	0	0	0	0
440	450	2	2	1	0	0	0	0	0	0	0	0
450	460	3	2	1	0	0	0	0	0	0	0	0
460	470	3	2	1	1	0	0	0	0	0	0	0
470	480	3	2	1	1	0	0	0	0	0	0	0
480	490	3	2	2	1	0	0	0	0	0	0	0
490	500	4	3	2	1	0	0	0	0	0	0	0
500	510	4	3	2	1	1	0	0	0	0	0	0
510	520	4	3	2	2	1	0	0	0	0	0	0
520	530	5	4	3	2	1	0	0	0	0	0	0
530	540	5	4	3	2	1	0	0	0	0	0	0
540	550	6	4	3	2	1	1	0	0	0	0	0
550	560	6	4	3	2	2	1	0	0	0	0	0
560	570	7	5	4	3	2	1	0	0	0	0	0
570	580	7	5	4	3	2	1	1	0	0	0	0
580	590	8	6	4	3	2	1	1	0	0	0	0
590	600	8	6	5	4	2	2	1	0	0	0	0
600	610	9	7	5	4	3	2	1	0	0	0	0
610	620	9	7	6	4	3	2	1	1	0	0	0
620	630	10	8	6	4	3	2	2	1	0	0	0
630	640	10	8	7	5	4	3	2	1	0	0	0
640	650	11	9	7	5	4	3	2	1	1	0	0
650	660	11	9	8	6	4	3	2	1	1	0	0
660	670	12	10	8	6	5	3	2	2	1	0	0
670	680	12	10	9	7	5	4	3	2	1	0	0
680	690	13	11	9	7	6	4	3	2	1	1	0
690	700	13	11	10	8	6	4	3	2	2	1	0
700	710	14	12	10	8	7	5	4	3	2	1	0
710	720	14	12	11	9	7	5	4	3	2	1	1
720	730	15	13	11	9	8	6	4	3	2	1	1
730	740	15	13	12	10	8	6	5	3	2	2	1
740	750	16	14	12	10	9	7	5	4	3	2	1
750	760	16	14	13	11	9	7	5	4	3	2	1
760	770	17	15	13	11	10	8	6	4	3	2	2
770	780	17	15	14	12	10	8	6	5	4	2	2
780	790	18	16	14	12	11	9	7	5	4	3	2
790	800	18	16	15	13	11	9	7	6	4	3	2
800	810	19	17	15	13	12	10	8	6	4	3	2
810	820	19	17	16	14	12	10	8	7	5	4	3
820	830	20	18	16	14	13	11	9	7	5	4	3
830	840	20	18	17	15	13	11	9	8	6	4	3
840	850	21	19	17	15	14	12	10	8	6	5	4
850	860	21	19	18	16	14	12	10	9	7	5	4
860	870	22	20	18	16	15	13	11	9	7	6	4
870	880	22	20	19	17	15	13	11	10	8	6	4
880	890	23	21	19	17	16	14	12	10	8	7	5
890	900	23	21	20	18	16	14	12	11	9	7	5
900	910	24	22	20	18	17	15	13	11	9	8	6
910	920	24	22	21	19	17	15	13	12	10	8	6
920	930	25	23	21	19	18	16	14	12	10	9	7
930	940	25	23	22	20	18	16	14	13	11	9	7
940	950	26	24	22	20	19	17	15	13	11	10	8

Biweekly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
950	960	26	24	23	21	19	17	15	14	12	10	8
960	970	27	25	23	21	20	18	16	14	12	11	9
970	980	27	25	24	22	20	18	16	15	13	11	9
980	990	28	26	24	22	21	19	17	15	13	12	10
990	1000	28	26	25	23	21	19	17	16	14	12	10
1000	1010	29	27	25	23	22	20	18	16	14	13	11
1010	1020	29	27	26	24	22	20	18	17	15	13	11
1020	1030	30	28	26	24	23	21	19	17	15	14	12
1030	1040	31	28	27	25	23	21	19	18	16	14	12
1040	1050	31	29	27	25	24	22	20	18	16	15	13
1050	1060	32	30	28	26	24	22	20	19	17	15	13
1060	1070	32	30	28	26	25	23	21	19	17	16	14
1070	1080	33	31	29	27	25	23	21	20	18	16	14
1080	1090	33	31	29	27	26	24	22	20	18	17	15
1090	1100	34	32	30	28	26	24	22	21	19	17	15
1100	1110	35	33	30	28	27	25	23	21	19	18	16
1110	1120	35	33	31	29	27	25	23	22	20	18	16
1120	1130	36	34	32	30	28	26	24	22	20	19	17
1130	1140	36	34	32	30	28	26	24	23	21	19	17
1140	1150	37	35	33	31	29	27	25	23	21	20	18
1150	1160	37	35	33	31	29	27	25	24	22	20	18
1160	1170	38	36	34	32	30	28	26	24	22	21	19
1170	1180	39	37	34	32	30	28	26	25	23	21	19
1180	1190	39	37	35	33	31	29	27	25	23	22	20
1190	1200	40	38	36	34	32	29	27	26	24	22	20
1200	1210	40	38	36	34	32	30	28	26	24	23	21
1210	1220	41	39	37	35	33	31	29	27	25	23	21
1220	1230	41	39	37	35	33	31	29	27	25	24	22
1230	1240	42	40	38	36	34	32	30	28	26	24	22
1240	1250	43	41	39	36	34	32	30	28	26	25	23
1250	1260	43	41	39	37	35	33	31	29	27	25	23
1260	1270	44	42	40	38	36	33	31	29	27	26	24
1270	1280	44	42	40	38	36	34	32	30	28	26	24
1280	1290	45	43	41	39	37	35	33	31	28	27	25
1290	1300	45	43	41	39	37	35	33	31	29	27	25
1300	1310	46	44	42	40	38	36	34	32	30	28	26
1310	1320	47	45	43	40	38	36	34	32	30	28	26
1320	1330	47	45	43	41	39	37	35	33	31	29	27
1330	1340	48	46	44	42	40	38	35	33	31	29	27
1340	1350	48	46	44	42	40	38	36	34	32	30	28
1350	1360	49	47	45	43	41	39	37	35	32	30	28
1360	1370	50	47	45	43	41	39	37	35	33	31	29
1370	1380	50	48	46	44	42	40	38	36	34	32	30
1380	1390	51	49	47	45	42	40	38	36	34	32	30
1390	1400	51	49	47	45	43	41	39	37	35	33	31
1400	1410	52	50	48	46	44	42	39	37	35	33	31
1410	1420	52	50	48	46	44	42	40	38	36	34	32
1420	1430	53	51	49	47	45	43	41	39	37	34	32
1430	1440	54	51	49	47	45	43	41	39	37	35	33
1440	1450	54	52	50	48	46	44	42	40	38	36	34
1450	1460	55	53	51	49	46	44	42	40	38	36	34
1460	1470	55	53	51	49	47	45	43	41	39	37	35
1470	1480	56	54	52	50	48	46	44	41	39	37	35
1480	1490	56	54	52	50	48	46	44	42	40	38	36
1490	1500	57	55	53	51	49	47	45	43	41	38	36
1500	1510	58	56	53	51	49	47	45	43	41	39	37
1510	1520	58	56	54	52	50	48	46	44	42	40	38

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.

Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
\$0	725	0	0	0	0	0	0	0	0	0	0	0
725	750	0	0	0	0	0	0	0	0	0	0	0
750	775	1	0	0	0	0	0	0	0	0	0	0
775	800	1	0	0	0	0	0	0	0	0	0	0
800	825	2	0	0	0	0	0	0	0	0	0	0
825	850	2	1	0	0	0	0	0	0	0	0	0
850	875	3	1	0	0	0	0	0	0	0	0	0
875	900	3	2	0	0	0	0	0	0	0	0	0
900	925	4	2	1	0	0	0	0	0	0	0	0
925	950	4	3	1	0	0	0	0	0	0	0	0
950	975	5	3	2	0	0	0	0	0	0	0	0
975	1000	6	4	2	1	0	0	0	0	0	0	0
1000	1025	6	4	3	1	0	0	0	0	0	0	0
1025	1050	7	5	3	2	0	0	0	0	0	0	0
1050	1075	8	6	4	2	1	0	0	0	0	0	0
1075	1100	9	6	4	3	1	0	0	0	0	0	0
1100	1125	9	7	5	3	2	0	0	0	0	0	0
1125	1150	10	8	5	4	2	1	0	0	0	0	0
1150	1175	11	9	6	4	3	1	0	0	0	0	0
1175	1200	13	9	7	5	3	2	0	0	0	0	0
1200	1225	14	10	8	5	4	2	1	0	0	0	0
1225	1250	15	11	8	6	4	3	1	0	0	0	0
1250	1275	16	13	9	7	5	3	2	0	0	0	0
1275	1300	18	14	10	8	5	4	2	1	0	0	0
1300	1325	19	15	11	8	6	4	3	1	0	0	0
1325	1350	20	16	12	9	7	5	3	2	0	0	0
1350	1375	21	18	14	10	8	5	4	2	1	0	0
1375	1400	23	19	15	11	8	6	4	3	1	0	0
1400	1425	24	20	16	12	9	7	5	3	2	0	0
1425	1450	25	21	17	14	10	8	5	4	2	0	0
1450	1475	26	23	19	15	11	8	6	4	3	1	0
1475	1500	28	24	20	16	12	9	7	5	3	1	0
1500	1525	29	25	21	17	13	10	7	5	4	2	0
1525	1550	30	26	22	19	15	11	8	6	4	2	1
1550	1575	31	28	24	20	16	12	9	7	5	3	1
1575	1600	33	29	25	21	17	13	10	7	5	3	2
1600	1625	34	30	26	22	18	15	11	8	6	4	2
1625	1650	35	31	27	24	20	16	12	9	7	4	3
1650	1675	36	33	29	25	21	17	13	10	7	5	3
1675	1700	38	34	30	26	22	18	14	11	8	6	4
1700	1725	39	35	31	27	23	20	16	12	9	6	4
1725	1750	40	36	32	29	25	21	17	13	10	7	5
1750	1775	41	38	34	30	26	22	18	14	10	8	6
1775	1800	43	39	35	31	27	23	19	16	12	9	6
1800	1825	44	40	36	32	28	25	21	17	13	9	7
1825	1850	45	41	37	34	30	26	22	18	14	10	8
1850	1875	46	43	39	35	31	27	23	19	15	12	9
1875	1900	48	44	40	36	32	28	24	21	17	13	9
1900	1925	49	45	41	37	33	30	26	22	18	14	10
1925	1950	50	46	42	39	35	31	27	23	19	15	11
1950	1975	51	48	44	40	36	32	28	24	20	17	13
1975	2000	53	49	45	41	37	33	29	26	22	18	14
2000	2025	54	50	46	42	38	35	31	27	23	19	15

Monthly Payroll Period
Virginia Income Tax Withholding Table
For Wages Paid After July 1, 2025

IF WAGES ARE- AND THE TOTAL NUMBER OF PERSONAL EXEMPTIONS CLAIMED ON FORM VA-4 OR VA-4P IS-												
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												and over
2025	2075	56	53	49	45	41	37	33	29	25	22	18
2075	2100	58	54	50	46	42	38	34	31	27	23	19
2100	2125	59	55	51	47	43	40	36	32	28	24	20
2125	2150	60	56	52	49	45	41	37	33	29	25	21
2150	2175	62	58	54	50	46	42	38	34	30	27	23
2175	2200	63	59	55	51	47	43	39	36	32	28	24
2200	2225	65	60	56	52	48	45	41	37	33	29	25
2225	2250	66	62	57	54	50	46	42	38	34	30	26
2250	2275	67	63	59	55	51	47	43	39	35	32	28
2275	2300	69	64	60	56	52	48	44	41	37	33	29
2300	2325	70	66	61	57	53	50	46	42	38	34	30
2325	2350	72	67	63	59	55	51	47	43	39	35	31
2350	2375	73	69	64	60	56	52	48	44	40	37	33
2375	2400	75	70	66	61	57	53	49	46	42	38	34
2400	2425	76	72	67	63	58	55	51	47	43	39	35
2425	2450	77	73	69	64	60	56	52	48	44	40	36
2450	2475	79	74	70	66	61	57	53	49	45	42	38
2475	2500	80	76	71	67	63	58	54	51	47	43	39
2500	2525	82	77	73	68	64	60	56	52	48	44	40
2525	2550	83	79	74	70	65	61	57	53	49	45	41
2550	2575	85	80	76	71	67	62	58	54	50	47	43
2575	2600	86	82	77	73	68	64	59	56	52	48	44
2600	2625	88	83	79	74	70	65	61	57	53	49	45
2625	2650	89	85	80	76	71	67	62	58	54	50	46
2650	2675	90	86	82	77	73	68	64	59	55	52	48
2675	2700	92	87	83	78	74	70	65	61	57	53	49
2700	2725	93	89	84	80	75	71	67	62	58	54	50
2725	2750	95	90	86	81	77	72	68	64	59	55	51
2750	2775	96	92	87	83	78	74	69	65	61	57	53
2775	2800	98	93	89	84	80	75	71	66	62	58	54
2800	2825	99	95	90	86	81	77	72	68	63	59	55
2825	2850	100	96	92	87	83	78	74	69	65	60	56
2850	2875	102	97	93	89	84	80	75	71	66	62	58
2875	2900	103	99	94	90	86	81	77	72	68	63	59
2900	2925	105	100	96	91	87	83	78	74	69	65	60
2925	2950	106	102	97	93	88	84	80	75	71	66	62
2950	2975	108	103	99	94	90	85	81	76	72	68	63
2975	3000	109	105	100	96	91	87	82	78	73	69	65
3000	3025	111	106	102	97	93	88	84	79	75	70	66
3025	3050	112	108	103	99	94	90	85	81	76	72	67
3050	3075	113	109	105	100	96	91	87	82	78	73	69
3075	3100	115	110	106	101	97	93	88	84	79	75	70
3100	3125	116	112	107	103	98	94	90	85	81	76	72
3125	3150	118	113	109	104	100	95	91	87	82	78	73
3150	3175	119	115	110	106	101	97	92	88	84	79	75
3175	3200	121	116	112	107	103	98	94	89	85	81	76
3200	3225	122	118	113	109	104	100	95	91	86	82	77
3225	3250	123	119	115	110	106	101	97	92	88	83	79
3250	3275	125	120	116	112	107	103	98	94	89	85	80
3275	3300	126	122	117	113	109	104	100	95	91	86	82

If wages are in excess of the maximum amount shown above,
compute 5.75% of such excess and add to the last amount in the applicable column.