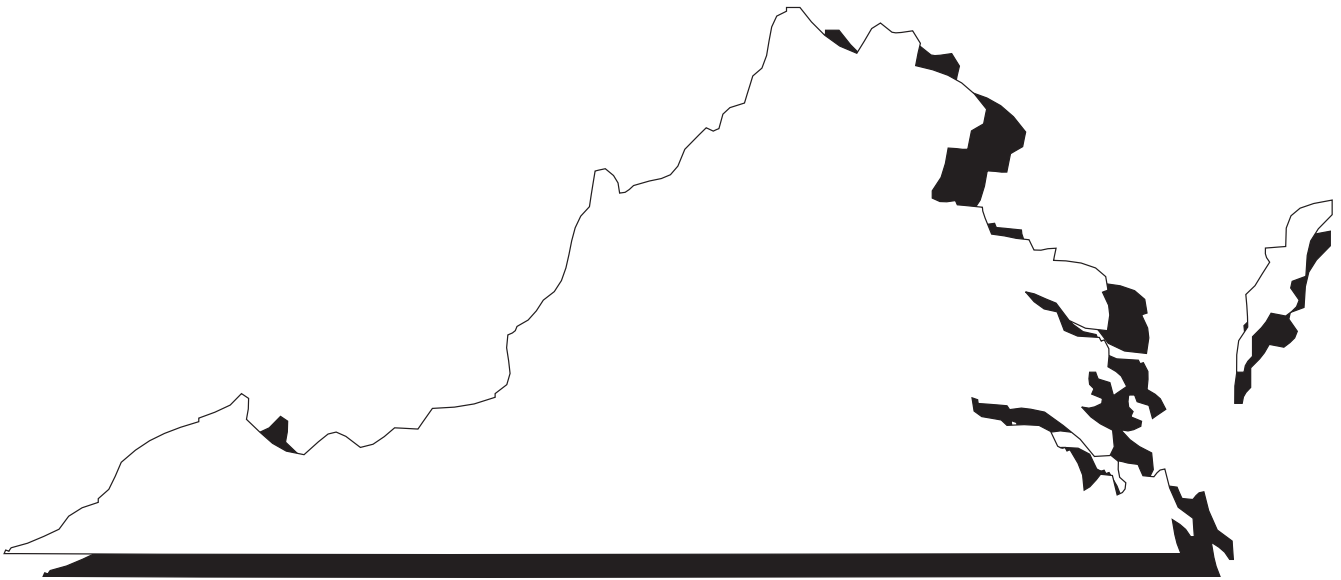


Virginia Department of Taxation

***INCOME TAX WITHHOLDING  
GUIDE FOR EMPLOYERS***



[www.tax.virginia.gov](http://www.tax.virginia.gov)

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## Introduction

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This publication contains general information regarding the withholding of Virginia income tax from wages. You should use this booklet as a reference guide, not as a substitute for the complete tax law provided by the *Code of Virginia* or the regulations and public documents published by the Department.

## Important Due Date for Forms VA-6, W-2 and 1099

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The due date for the Employer's Annual Summary of Virginia Income Tax Withheld (Form VA-6 or Form VA-6H) along with required wage statements (Forms W-2 and 1099) is January 31. If a business closes, these forms must be filed within 30 days after the last month in which wages were paid.

## Where to Get Assistance

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Visit our website at [www.tax.virginia.gov](http://www.tax.virginia.gov) to:

- download forms and instructions
- get filing information
- review answers to frequently asked questions
- e-mail the Department your questions

**Call our Central Office.**

The telephone number is **(804) 367-8037**.

Tenemos servicios disponible en Español.

# Online File and Pay Options

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The Virginia Department of Taxation offers three free online filing and ACH Debit payment options. Each option allows you to schedule your payment on a date that you specify and provides immediate filing and payment confirmation. If you prefer to make payments by ACH Credit, use Business iFile or Web Upload to submit the required reconciliation Forms VA-6 and/or VA-16, as applicable. See below for details.

1. **eForms** – an easy option for all taxpayers. Whether you have little to no computer experience or you are an expert, eForms is the easiest and fastest way to file and pay electronically.
  - Prepare your return without having to enroll or login
  - Fill in the fields on a return that looks just like the paper return, with eForms performing some of the calculations for you
  - Save time by storing your account and banking information for your next filing
  - Go to **[www.tax.virginia.gov/eforms](http://www.tax.virginia.gov/eforms)**
2. **Online Services for Businesses** – for the taxpayer who wants to do more than file and pay electronically. From updating contact and address information to adding new business locations, Business iFile provides full service online account maintenance.
  - Enroll and login with the user ID and password that you select
  - Save time by storing your account and banking information for your next filing
  - File returns and make payments electronically, with Business iFile performing the calculations for you
  - View up to 14 months of your filing history
  - Form W-2 filing is not available through Business iFile
  - Go to **[www.tax.virginia.gov/ifile](http://www.tax.virginia.gov/ifile)**
3. **Web Upload** – for the taxpayer with computer experience. With this option, you can send tax return and payment files from your computer directly to the Department.
  - Enroll and login with the user ID and password that you select
  - Use a variety of file types, including Excel
  - View up to 24 months of uploaded file information
  - Form W-2 filing is available through Web Upload
  - Go to **[www.tax.virginia.gov/webupload](http://www.tax.virginia.gov/webupload)**
4. **ACH Credit** – Used to make electronic payments directly into the state's bank account.
  - You must contact your financial institution and make arrangements to credit the state's bank account with funds from your bank account.
  - Your financial institution will advise you of ACH origination services offered and any associated costs.

**All of the Department's online services are  
free, easy to use, secure, and available 24/7 at  
[www.tax.virginia.gov](http://www.tax.virginia.gov).**

## Registering for a Withholding Tax Account

### Who Must Register

You must have a Virginia withholding account if you have an employee who is earning income while in Virginia. This includes a person or business that pays wages or salaries for services performed in Virginia or pays pensions or annuities to Virginia residents.

Visit our website at [www.tax.virginia.gov/ireg](http://www.tax.virginia.gov/ireg) to register your business. You may also register with the Virginia Employment Commission (VEC) at the same time you register your business online with the Department.

Registering online has many advantages. It is fast, easy, secure, and most of all reduces errors. You also have the ability to save your registration and complete it at a later time.

If you prefer to register on paper, complete Form R-1 (Registration Application). For faster processing, provide all of the requested information.

### When to Register

You should register your business before you begin withholding wages. If you have not registered by the date that your first tax payment is due, send the payment with Form R-1 and a letter explaining what period the payment covers.

### Filing Frequency Status

If your estimated total withholding is:	You are required to file:
\$300 or less per quarter	quarterly
\$301 to \$2,999 per quarter	monthly
\$3,000 or more per quarter	semi-weekly

After you have registered, your account will be reviewed each year and your filing status adjusted accordingly. If your filing frequency changes, you will receive a letter of notification for the appropriate filing frequency. Filing status changes are effective on January 1 of each year and remain in effect until the following January 1.

For businesses that are operating on a seasonal basis or paying wages or salaries only during certain months of the year, complete the "Seasonal Business" section when registering using iReg or on Form R-1. Your business will be assigned a seasonal filing status.

### Your Virginia Account Number

The Virginia account number assigned by the Department will serve as the identification number for your withholding tax account and for your other major business tax accounts. Please use your account number on any returns, checks, or correspondence that you send to us.

Because your registration information also includes your Federal Employer's Identification Number (FEIN), it is helpful

if you also include that number on forms and correspondence. If the Internal Revenue Service assigns a new FEIN to your business because of a reorganization, change in business type, or change of ownership, you must file Form R-1 and obtain a new Virginia account number.

You should have only one Virginia account number. If you have more than one account number and do not know which one is correct, please contact us at **(804) 367-8037**. If you acquire another employer's business, do not use that employer's account number. Instead, complete Form R-1 and file it with a statement explaining the change in ownership.

### Registration Changes

Report all changes to your business by updating your account online at [www.tax.virginia.gov/iFile](http://www.tax.virginia.gov/iFile). You can make any of the following changes:

- Update Addresses
- End Liability for a Specific Tax Type
- Update Contacts
- Add a new Tax Type to an Existing Account
- Close your Business

If you prefer to submit changes on paper, submit Form R-3, which can be downloaded from the Department's website at [www.tax.virginia.gov](http://www.tax.virginia.gov).

Do not use Form R-3 to report a name change that results from a change in ownership. Instead, file Form R-3 to close the former owner's account and file Form R-1 to obtain a Virginia account number for the new owner. In the case of a corporate merger, a copy of the merger statement should be attached to Form R-3.

### When to File

For timely filing, your return must be postmarked or received on or before the due date.

**Electronic Filing** - Use eForms, iFile and Web Upload. When filing online, your return and payment will be received immediately and you can schedule your payment to be debited on a future date. Be sure to file by the due date to avoid late filing penalties and interest.

**Filing by Mail** - When a payment or return is submitted by mail or commercial delivery service, it will be considered timely provided that either the envelope shows a postmark or bears a confirmation of shipment on or before midnight of the day the return is required to be filed.

Visit the Department's website, [www.tax.virginia.gov](http://www.tax.virginia.gov), to learn more.

## Virginia Withholding Tax Forms and Due Dates

Form	Title	Description
<b>Employer Forms</b>		
<b>iReg</b>	<b>Online Registration</b>	Used to register your business for withholding tax online at our website - <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> .
<b>R-1</b>	<b>Registration Application</b>	Used to register your business for withholding tax. The form is available on the Department's website at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> .
<b>R-3</b>	<b>Registration Change Request</b>	Used to report a change of name or address, or to notify the Department that an employer is no longer liable for withholding. File before the effective date of the change. If you do not have Form R-3, send a letter to the Department.
<b>VA-5</b>	<b>Employer's Return of Virginia Income Tax Withheld</b>	Used by quarterly, monthly and seasonal filers. Quarterly returns are due on April 30, July 31, October 31, and January 31. Monthly returns are due by the 25th day of the following month. Seasonal returns are due on the same dates as monthly returns, for each month that the business has employees.
<b>VA-15</b>	<b>Employer's Payment of Virginia Income Tax Withheld</b>	Used by semi-weekly filers. Payments are due within three banking days of any federal cutoff date (generally Tuesdays and Fridays) if the accumulated tax liability exceeds \$500. If the due date falls within three days of the due date for Form VA-16, the payment must be made with the Form VA-16 submission.
<b>VA-16</b>	<b>Employer's Payments Quarterly Reconciliation and Return of Virginia Income Tax Withheld</b>	Used by semi-weekly filers to reconcile payments for each calendar quarter.
<b>VA-6</b>	<b>Employer's Annual Reconciliation of Virginia Income Tax Withheld</b>	Annual or final summary of payments for the year. Form VA-6 is due by January 31 each year or within 30 days after the last payment of wages.  Forms W-2 must be sent electronically using Web Upload. Forms W-2, W-2G, or 1099 information must be submitted if Virginia income tax withheld is reflected on the statements. Note: Form W-2 and Form VA-6 information are two separate statements. Uploading Form W-2 data to Web Upload will NOT automatically create your Form VA-6. See instructions for filing electronically at <a href="http://www.tax.virginia.gov">www.tax.virginia.gov</a> .
<b>VA-6H</b>	<b>Household Employer's Annual Summary of Virginia Income Tax Withheld</b>	For household employers who elect to file their withholding tax returns on an annual basis. When filing Form VA-6H, Wage and Tax Statements (Form W-2) must also be submitted electronically for each employee using Web Upload or eForms.
<b>Employee Forms</b>		
<b>VA-4</b>	<b>Virginia Employee's Withholding Exemption Certificate</b>	Used to report the number of exemptions that an employee is entitled to claim. Obtain one Form VA-4 from each employee on the date employment begins.
<b>VA-4P</b>	<b>Withholding Exemption Certificate for Recipients of Pension and Annuity Payments</b>	Used to report the number of exemptions that a pension or annuity for recipients of pension is entitled to claim. Obtain one from each recipient before annuity payments begin.

## Who Must Withhold Virginia Income Tax

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### Who is an Employer

As a general rule, any person or entity that meets the definition of “employer,” which is described below, must withhold Virginia income tax. An employer is generally a person or entity that pays wages to employees for services performed in Virginia or makes pension or annuity payments to residents of Virginia.

**The term “employer” includes the following:**

- An individual, fiduciary, partnership, association, joint enterprise, or corporation for whom an employee performs services
- The Commonwealth of Virginia, or any political subdivision thereof, or any agency or instrumentality thereof
- The United States or any agency or instrumentality thereof
- Payors of pensions or annuities to residents of Virginia, except that financial institutions are not considered employers with respect to payments from Individual Retirement Accounts (IRA) or simplified employee pension funds (SEP).

**An employer is generally subject to the Virginia withholding requirements if the employer is:**

- A resident of Virginia
- Doing business in Virginia
- Domesticated under the laws of Virginia relating to the domestication of foreign corporations
- Making payments of wages or salaries to employees for services performed in Virginia
- Making pension or annuity payments to residents of Virginia

### Conformity to Federal Definitions

The determination of whether an employer-employee relationship exists for purposes of Virginia withholding requirements is made under federal law (Treas. Reg. § 31.3401(c)-1). Anyone classified as an employer for federal purposes is also an employer for Virginia purposes.

### Courtesy Filers

An employer who is not otherwise subject to the Virginia withholding requirements, but wishes to withhold Virginia income tax as a courtesy to employees who reside in Virginia, may register for an account number. Once registered, the employer will be subject to the same filing requirements as all other Virginia employers.

### Who is an Employee

**The term “employee” includes:**

- An individual (resident or nonresident) who performs or performed services in Virginia for wages

- A resident of Virginia who performs or performed services outside Virginia for wages
- An officer, employee, or elected official of the United States, or any other state or territory, or any political subdivision thereof, or the District of Columbia, or any instrumentality or agency of the governments listed
- An officer of a corporation
- A resident of Virginia who receives pension or annuity payments

**An employee is generally subject to Virginia income tax withholding if any of the following conditions are met:**

- The individual receives taxable wages for services performed in Virginia and is not eligible for an exemption from withholding
- The individual is a resident of Virginia who receives taxable wages for services performed outside Virginia and does not qualify for an exemption from withholding
- The individual is a resident of Virginia and receives pension or annuity payments or both from which federal income tax has been withheld (except IRA and SEP payments) and is not eligible for an exemption from withholding

See “How to Compute the Tax” for additional information.

## Taxable and Exempt Payments

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### Payments Subject to Withholding

Virginia law conforms to the federal definition of income subject to withholding. Virginia withholding is generally required on any payment for which federal withholding is required. This includes most wages, pensions and annuities, gambling winnings, vacation pay, bonuses, and certain expense reimbursements.

### Payments Exempt From Withholding

Payments that are exempt from federal withholding are also exempt from Virginia withholding. In addition, the following payments are exempt from Virginia withholding:

- Payments made for acting in or serving as a crew member for movies, television series, commercials, or promotional films that are filmed totally or partially in Virginia by an employer that conducts business in Virginia for less than 90 days and that edits, processes and markets the completed project outside Virginia
- Payments made from an IRA or SEP
- Payments made to nonresident employees of rail carriers, motor carriers, and water carriers
- Payments made to resident and nonresident merchant seamen



## Payments to Nonresidents Under Reciprocity Agreements

When you make wage or salary payments to a nonresident for services performed in Virginia, you typically must withhold Virginia income tax in the same manner as you would for a resident.

Virginia has entered into reciprocity agreements with other states for individuals who earn income in states other than their states of residence. The agreements allow those individuals to be taxed only by their state of residence on earned or business income, provided that certain conditions are met. The terms of the agreements eliminate a nonresident's liability for Virginia income tax, as well as the requirement for withholding from payments made for services performed in Virginia.

Current reciprocity agreements affect Virginia withholding requirements for residents of the following states: Kentucky, the District of Columbia, Maryland, West Virginia and Pennsylvania. Withholding provisions for residents of these states who work in Virginia are described below.

### Kentucky and the District of Columbia:

Wage and salary payments to residents of these states are not subject to Virginia withholding if the employees commute daily to a place of employment in Virginia.

### Maryland, West Virginia, and Pennsylvania:

Wage and salary payments made to residents of these states are not subject to Virginia withholding if the employees meet the following conditions:

- The employee maintains a legal domicile in another state and lives in Virginia for less than 183 days of the taxable year (or does not live in Virginia at all)
- The only Virginia source income received during the year was from salaries or wages
- The Virginia source income is subject to taxation by the individual's state of residence

Any nonresident who is exempt from Virginia withholding under a reciprocity agreement must indicate this on the Form VA-4, Employee's Exemption Certificate, filed with his or her employer.

## Payments to Other Nonresidents

Payments to the following nonresidents for services performed in Virginia are subject to withholding:

- Residents of non-reciprocity states. This includes residents of neighboring states (Tennessee and North Carolina) for which Virginia has no reciprocity agreement in place, as well as residents of other states who are working in Virginia on a temporary basis.
- Residents of Kentucky, the District of Columbia, Maryland, West Virginia, and Pennsylvania who do not meet the conditions for exemption under Virginia's reciprocity agreements with those states.

## Partially Exempt Employment

If an employee performs both taxable and nontaxable services for an employer (for example, services performed both in and outside Virginia) the entire payment for those services is subject to Virginia withholding if at least one-half of the services are taxable. If less than one-half of the employee's time is spent in services not subject to withholding, the entire payment is exempt.

## Employee Withholding Exemption Certificates

### Use of Exemption Certificates

To compute Virginia withholding tax for payments made to an employee, you need to know the number of personal exemptions that the employee can claim. The employee gives you this information on Form VA-4, Virginia Employee's Income Tax Withholding Exemption Certificate. An employee would also use Form VA-4 to tell an employer that he or she is exempt from Virginia withholding. Recipients of pension and annuity payments use a different certificate, Form VA-4P, to report their exemption information to their payors.

Keep exemption certificates in your records to support your computation of Virginia withholding tax for each employee. Do not send the certificates to the Department.

You must use the Virginia exemption certificates for computing Virginia withholding. Federal certificates (Forms W-4 or W-4P) may not be substituted.

### Filing Exemption Certificates

Employees must file Form VA-4 with you when their employment begins. Form VA-4P should be filed before pension or annuity distributions begin. If no Form VA-4 or VA-4P is filed, withhold Virginia income tax as if no exemptions had been claimed. A new Form VA-4 or Form VA-4P must be filed if the employee's allowable number of exemptions changes or if an employee that was previously exempt from Virginia income tax becomes subject to the tax. The form should be filed within ten days of the employee's change in status.

Note: Employers may establish a system to electronically receive Forms VA-4 from employees, provided the system meets Internal Revenue Service requirements as specified in Treas. Reg. § 31.3402(f)(5)-1(c).

### Claiming Exemptions

The employee must complete the Personal Exemption Worksheet to determine the allowable number of exemptions for withholding purposes. An employee may not claim more than the number of personal exemptions that he or she is entitled to claim for purposes of filing an individual income tax return, unless the Department has authorized additional exemptions in writing.

In cases where an employee will be claiming a large amount of itemized deductions on his or her income tax return,



basing the withholding computation on the usual number of allowable exemptions may result in withholding too much tax. If an employee can show that such withholding has resulted in a refund of \$300 or more for the preceding tax year, he or she may write to the **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115** to request permission to claim additional withholding exemptions. The letter should include the employee's name, Social Security number, estimated Virginia taxable income for the year, gross wages per pay period, and number of pay periods.

If you believe that an employee has claimed too many exemptions, please send a copy of the employee's Form VA-4 to the **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**, and request a review of the information. The Department will notify you in writing whether you may accept the Form VA-4 as filed or whether the employee must file a new Form VA-4.

### **Additional Withholding**

If an employee wants to have an additional amount of tax withheld from each paycheck, and you agree to do so, the employee must indicate the additional amount on Form VA-4 or Form VA-4P. If you do not agree to withhold additional tax, the employee may need to make estimated tax payments.

### **Exemption From Withholding**

An employee is exempt from Virginia withholding if he or she meets any of the conditions listed on Form VA-4 or VA-4P. The employee must file a new certificate each year to certify the exemption. Be sure to keep copies of any certificate claiming exemption from withholding.

## **How to File and Pay the Tax**

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### **Electronic Filing and Payment Requirements**

All employers are required to submit all returns and payments electronically. The Department offers three filing options: eForms, Business iFile and Web Upload. Return and payment information is required to be submitted using these systems or by making payments by ACH Credit.

You can download an Electronic Payment Guide from the Department's website at **[www.tax.virginia.gov](http://www.tax.virginia.gov)**.

### **How Often to File**

Your filing status is determined by the average amount of income tax that you withhold each month. When you register your business for withholding tax, you are asked to estimate this figure so that the Department can assign a filing status. Based on that information, the Department assigns a quarterly, monthly, semi-weekly, or seasonal filing status. In addition, all employers must file an annual summary. You are not responsible for monitoring your monthly tax liability to see if a status change is needed. The Department reviews each account annually and makes any necessary changes. Notices of change in filing status are usually mailed during December of each year and become effective on January 1.

**Liability for Filing** - After you register for a withholding tax account, you must file a return for every period during which the account remains open, even if there is no tax due. If you do not expect to pay wages for an extended period of time, you may want to close the account until you begin paying wages again.

**Extensions of Time for Filing and Payment** - The Department will grant a reasonable extension of time for filing and/or payment when good cause exists. You must apply for an extension in writing before the due date of the applicable return. If the time for payment is extended, the Department will assess interest on the tax due from the original due date through the date of payment.

### **Semi-Weekly Filing**

If your average monthly liability is \$1,000 or more, the Department will assign a semi-weekly filing status to your account.

If the Virginia income tax withheld as of the close of any federal period is more than \$500, a payment must be made within three banking days. Federal cutoff days for withholding deposits are generally Tuesday and Friday of each week.

At the end of each calendar quarter, you are required to submit a reconciliation on Form VA-16, along with payment of any remaining tax due for the quarter. In addition, if the due date for Form VA-16 falls within three days of the due date of a current month's semi-weekly payment, the current payment is included on Form VA-16.

**Special Rule for Semi-Weekly Filers** - Semi-weekly filers are required to file a summary for each calendar quarter on Form VA-16. The total payments made for the quarter are subtracted from the actual tax withheld, and any remaining balance due is paid with the return. If the balance of tax due is more than 10% of the total tax liability for the quarter, a late payment penalty will be assessed on the amount over 10%.

**Waiver** - Certain employers may request a waiver from Virginia semi-weekly income tax withholding requirements. If the Tax Commissioner grants a waiver, the employer will be allowed to file withholding returns and pay the withholding tax on a monthly basis.

An employer must have no more than five employees who are subject to Virginia income tax withholding and must submit a request in writing to the Department no later than December 15 of the year prior to the year for which a waiver is being requested. To meet the employment requirement, an employer must certify that it employed an average number of no more than five employees during the current year, and that it does not foresee a change in the average number of employees during the upcoming year. The request must also set forth in detail the reasons for the waiver. Waiver requests should be submitted to:

Virginia Department of Taxation  
Employer Withholding Waiver Request  
P.O. Box 1114  
Richmond, Virginia 23218-1114  
Or fax to (804) 367-2603.

The Department will notify the employer in writing whether such request has been granted. If a waiver is granted, the employer will be allowed to file withholding returns and pay the withholding tax on a monthly basis for the following calendar year. Waiver requests must be resubmitted each year by December 15 of the year prior to the year for which a waiver is being requested. For more information, contact the Department at **(804) 367-8037**, or visit the Department's website, **[www.tax.virginia.gov](http://www.tax.virginia.gov)**.

## Monthly Filing

If your average monthly withholding tax liability is over \$100 but less than \$1,000, a monthly filing status will be assigned.

Submit Form VA-5 and pay by the 25th day of the following month. A list of the due dates for monthly returns is shown below.

Month	Due Date	Month	Due Date
January	February 25	July	August 25
February	March 25	August	September 25
March	April 25	September	October 25
April	May 25	October	November 25
May	June 25	November	December 25
June	July 25	December	January 25

Any tax due must be paid at the time you submit Form VA-5. You must submit a return for each month even if there is no tax due.

## Quarterly Filing

If the average monthly withholding tax liability is \$100 or less, the Department will assign a quarterly filing status to your account. Submit Form VA-5 and pay by the last day of the following month. A list of the due dates for quarterly returns is shown below.

Quarter Ended	Due Date
March 31	April 30
June 30	July 31
September 30	October 31
December 31	January 31

You must submit a return for each quarter even if there is no tax due.

## Seasonal Filing

As a seasonal filer, you are required to submit returns for the months that you designated when you registered, even if there is no tax due. Seasonal returns are submitted using Form VA-5 and are due on the 25th of the following month for each month that the business has an employee. To change the designated months, write to the **Registration Unit, P.O. Box 1114, Richmond, VA 23218-1114**.

## Annual Summary

**Form VA-6** - Every employer must submit Form VA-6, Annual Summary online using eForms, iFile or Web Upload at **[www.tax.virginia.gov](http://www.tax.virginia.gov)**.

Form VA-6 is due on January 31. If you close your account before the end of the year, you must file Form VA-6 within thirty days of the last month in which you pay wages. All employers must submit their VA-6 electronically.

**Federal Income Statements** - You must submit any federal income statements (Forms W-2 and 1099) that reflect Virginia withholding. Forms W-2 and 1099R may be submitted using Web Upload or eForms. If you have other federal series forms, such as the Forms W-2G or 1099-INT that reflect Virginia withholding, these must be submitted on paper.

**Web Upload Reporting** - You may file Forms W-2, 1099-R and 1099-MISC electronically via the Web Upload system and receive immediate validation/feedback on your submitted data. Files must be formatted according to the SSA's EFW2 and the IRS's Publication 1220. The state code of (51) should be used to indicate Virginia income tax withheld. Details for filing by Web Upload can be found at **[tax.virginia.gov/web-upload](http://tax.virginia.gov/web-upload)**.

Note: Submitting Form W-2 information to the Department does not take the place of filing state employment data. That information must be transmitted separately to the VEC.

**Form 1099 Requirements** - You are required to file Forms 1099 with the Department when the forms show Virginia income tax withheld.

Virginia accepts records through the Combined Federal/State Filing Program (CF/SF) for Form 1099-R and/or Form 1099-MISC. If you file your withholding records through the CF/SF program, it is recommended that you also use Web Upload to submit your withholding information directly to the Department of Taxation by January 31. See Web Upload Reporting Section above.

The withholding data submitted through the CF/SF program is received by Virginia much later in the year. Since the Department uses employer withholding records to combat refund fraud and identity theft, the delay in receipt of records through the CF/SF program can impact the processing of individual income tax returns. Without a payer copy on record with the Department, recipients may be contacted to provide additional documentation to substantiate their Virginia withholding claims and refund entitlements.

The Combined Federal/State Filing program does not include W-2 statements. W-2 data should be filed directly with the Department.

If you elect to participate in the Combined Federal/State program, you must notify the Department in writing of your intent to participate in the program and whether or not you also will be submitting your 1099 withholding data directly with the Department. This notification must

be provided to the Department by January 15 of each year you participate in the program. Mail your intent to participate to the following address:

**Virginia Department of Taxation**  
**1099 Combined Fed/State Processing**  
**P.O. Box 1278**  
**Richmond, VA 23218-1278**

### Adjustments to Returns

If you overpay your withholding tax, you may claim a credit on your return for the next period or request a refund. Refund requests should be mailed to **Department of Taxation, P.O. Box 1115, Richmond, VA 23218-1115**. The Department will allow a refund only if the tax in question was not actually withheld from an employee's wages. Claims for credit or refund must be filed within three years from the due date of the return for the period in which the overpayment occurred. If you underpay your tax, report the underpayment on your next return and attach a detailed explanation. If the underpayment is not discovered until the end of the calendar year, you should pay the tax with your annual summary, Form VA-6.

### Late Filing Penalty

The penalty for filing a withholding return after the due date is 6% of the tax due for every month or part of a month that the return is late. The maximum penalty is 30% of the tax due. The minimum penalty is \$10.00. The minimum penalty applies even if there is no tax due.

### Late Payment Penalty

The penalty for late payment of withholding tax is the same as the late filing penalty (6% per month), and the same minimum and maximum amounts apply. However, the late payment penalty does not apply to any month for which the late filing penalty has already been assessed. Therefore, the total combined penalties for late filing and late payment cannot exceed 30% of the tax due, and the minimum penalty of \$10.00 can be assessed only once.

### Interest

If tax is paid after the due date, even with an approved extension, interest is accrued on the tax due from the due date through the date of payment. The interest rate is the federal underpayment rate established under Internal Revenue Code § 6621, plus 2%.

### Record Keeping Requirements

Your withholding tax records should include:

- The amounts and dates of wage payments made to each employee
- The amounts and dates of all Virginia income tax withheld from each employee
- The name, address, social security number, and period of employment for each employee
- An exemption certificate (Form VA-4 or VA-4P) for each employee

- Your account number and the amounts and dates of all tax payments made to the Department; and
- A list of employees claiming exemption from withholding, including Social Security numbers

Keep all records for at least three years after the due date to which they relate or the date the tax was paid, whichever is later.

### How to Compute the Tax

#### Tax Tables and Formula

Tables for computing the tax, based on weekly, bi-weekly, semi-monthly, monthly, and daily or miscellaneous pay periods are provided starting on Page 11. To use a table, select the appropriate wage bracket in the left-hand column, then the number of exemptions from the top of the table to arrive at the amount of tax to be withheld. The tax amounts listed in the tables are rounded to the nearest dollar. To compute the exact amount of tax to be withheld, use the formula shown on Page 10.

#### Determining the Payroll Period

For purposes of computing withholding, "payroll period" means the period of service (daily, weekly, monthly, etc.) for which you normally pay wages. You should use the same period that you use for federal withholding tax purposes. If you have a regular payroll period, use that period for computing the tax, even if your employee does not work for the entire period. If you do not have a regular payroll period in place, compute the tax using the Daily or Miscellaneous Withholding Tax Table. Special instructions for using that table are given below.

For a period of less than one week, you may compute the tax using a weekly payroll period, provided that the employee signs a statement certifying that he or she has not worked for any other employer for wages subject to withholding in that calendar week.

#### Using the Daily or Miscellaneous Withholding Table

To compute the tax using the Daily or Miscellaneous Withholding Tax Table:

- (a) Count the number of days in the period covered by the payment, including Saturdays, Sundays, and holidays. If the wages are not related to a specific period of time (for example, commissions paid upon completion of a sale), count the number of days back from the payment date to the latest of the following dates:
  1. The last wage payment made to that employee in the same calendar year
  2. The date employment began, if that date falls in the same calendar year
  3. January 1 of the year in which you are making the payment
- (b) Divide the wage payment by the number of days computed under (a). This amount is the average daily wage.

(c) Locate the average daily wage amount in the left column of the Daily or Miscellaneous Withholding Tax Table, then compute the daily tax by selecting the appropriate number of exemptions from the top of the table.

(d) Multiply the daily tax by the number of days computed under (a) to compute the tax for the pay period.

### Nonperiodic Payments

**Pension and Annuity Payments** - If the payment is subject to mandatory federal withholding of 20% or 28% or if payments are not made on a regular basis, withhold Virginia tax at a rate of 4%.

**Vacation Pay and Bonuses** - If vacation pay or bonuses are included with a regular wage payment, add those amounts to the gross wages for the period and withhold tax on the entire total using the withholding tax tables or formula. If the payments are not included with regular wage payments, compute the tax as described in the "Supplemental Wage Payments" section.

**Supplemental Wage Payments** - Add supplemental payments (such as commissions, overtime, back pay, and certain reimbursements) that are included with a regular wage payment to the gross wages and withhold tax on the entire total, using the withholding tax tables or the formula.

If the supplemental wage payment is made separately, compute the tax as follows:

- Add the supplemental wage payment to the regular wages for the current payroll period or to the wages for the last regular payroll period in the same calendar year.
- Compute the tax on the total from (a) using the withholding tax tables or formula.
- Compute the tax on the regular wages alone.
- Subtract the tax computed in (c) from the tax computed in (b). This is the amount that should be withheld from the supplemental payment.

However, if supplemental wage payments are paid and tax has been withheld from the employee's regular wages, the employer may determine the tax to be withheld by using a flat percentage rate of 5.75%, without allowance for exemption and without reference to any regular payment of wages.

### Other Methods for Computing the Tax

Virginia law allows the Tax Commissioner to approve the use of computation methods other than the formula and tables provided in this booklet. To apply for permission to use an alternative method, write to the **Tax Commissioner, Virginia Department of Taxation, P.O. Box 2475, Richmond, VA 23218-2475**. The requested method must result in substantially the same amount of tax withheld as you would compute using the tables or formula.

Because of several differences between Virginia and federal income tax laws, it is not possible to correctly compute the Virginia tax to be withheld by using a method

comparable to the federal "percentage method" or by using a set percentage of the federal tax withheld.

### 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 x 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 taxable years  
beginning on or after January 1, 2019**

1.  $(G)P - [\$4,500 + (E1 \times \$930) + (E2 \times 800)] = T$

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 \$725.

1.  $(G)P - [\$4,500 + (\$930)E1] = T$   
 $(\$725)24 - [\$4,500 + (\$930)5] = T$   
 $\$17,400 - \$9,150 = \$8,250$

2. T is over \$5,000, but not over \$17,000  
 $\$120 + 5\% \text{ of } \$3,250 = W$   
 $\$120 + \$162.50 = \$282.50$

3.  $W \div P = W/H$   
 $\$282.50 \div 24 = \$11.77$

The tax to be withheld for the current period is \$11.77.

#### Pay Period Conversion Table (P)

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



# **Withholding Tables for 2019 and After**

The amounts in the tables are approximate. Use the formula on Page 10 for exact amounts.

**Daily Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	16	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16	17	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	18	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	19	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	20	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	21	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	22	0.14	0.08	0.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	23	0.16	0.10	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23	24	0.18	0.12	0.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
24	25	0.20	0.14	0.08	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	26	0.23	0.16	0.10	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	27	0.26	0.18	0.12	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	28	0.29	0.20	0.14	0.07	0.01	0.00	0.00	0.00	0.00	0.00	0.00
28	29	0.32	0.23	0.16	0.09	0.03	0.00	0.00	0.00	0.00	0.00	0.00
29	30	0.35	0.26	0.18	0.11	0.05	0.00	0.00	0.00	0.00	0.00	0.00
30	32	0.42	0.32	0.22	0.15	0.09	0.03	0.00	0.00	0.00	0.00	0.00
32	34	0.52	0.38	0.28	0.19	0.13	0.07	0.01	0.00	0.00	0.00	0.00
34	36	0.62	0.46	0.34	0.25	0.17	0.11	0.05	0.00	0.00	0.00	0.00
36	38	0.72	0.56	0.41	0.31	0.22	0.15	0.09	0.03	0.00	0.00	0.00
38	40	0.82	0.66	0.51	0.37	0.28	0.19	0.13	0.07	0.00	0.00	0.00
40	42	0.92	0.76	0.61	0.45	0.34	0.25	0.17	0.11	0.04	0.00	0.00
42	44	1.02	0.86	0.71	0.55	0.40	0.31	0.21	0.15	0.08	0.02	0.00
44	46	1.12	0.96	0.81	0.65	0.50	0.37	0.27	0.19	0.12	0.06	0.00
46	48	1.22	1.06	0.91	0.75	0.60	0.44	0.33	0.24	0.16	0.10	0.04
48	50	1.32	1.16	1.01	0.85	0.70	0.54	0.39	0.30	0.21	0.14	0.08
50	52	1.42	1.26	1.11	0.95	0.80	0.64	0.49	0.36	0.27	0.18	0.12
52	54	1.52	1.36	1.21	1.05	0.90	0.74	0.59	0.43	0.33	0.23	0.16
54	56	1.62	1.46	1.31	1.15	1.00	0.84	0.69	0.53	0.39	0.29	0.20
56	58	1.72	1.56	1.41	1.25	1.10	0.94	0.79	0.63	0.48	0.35	0.26
58	60	1.82	1.66	1.51	1.35	1.20	1.04	0.89	0.73	0.58	0.42	0.32
60	62	1.92	1.76	1.61	1.45	1.30	1.14	0.99	0.83	0.68	0.52	0.38
62	64	2.02	1.86	1.71	1.55	1.40	1.24	1.09	0.93	0.78	0.62	0.47
64	66	2.12	1.96	1.81	1.65	1.50	1.34	1.19	1.03	0.88	0.72	0.57
66	68	2.22	2.06	1.91	1.75	1.60	1.44	1.29	1.13	0.98	0.82	0.67
68	70	2.32	2.16	2.01	1.85	1.70	1.54	1.39	1.23	1.08	0.92	0.77
70	72	2.42	2.26	2.11	1.95	1.80	1.64	1.49	1.33	1.18	1.02	0.87
72	74	2.53	2.36	2.21	2.05	1.90	1.74	1.59	1.43	1.28	1.12	0.97
74	76	2.65	2.47	2.31	2.15	2.00	1.84	1.69	1.53	1.38	1.22	1.07
76	78	2.76	2.59	2.41	2.25	2.10	1.94	1.79	1.63	1.48	1.32	1.17
78	80	2.88	2.70	2.52	2.35	2.20	2.04	1.89	1.73	1.58	1.42	1.27
80	82	2.99	2.82	2.64	2.46	2.30	2.14	1.99	1.83	1.68	1.52	1.37
82	84	3.11	2.93	2.75	2.57	2.40	2.24	2.09	1.93	1.78	1.62	1.47
84	86	3.22	3.05	2.87	2.69	2.51	2.34	2.19	2.03	1.88	1.72	1.57
86	88	3.34	3.16	2.98	2.80	2.63	2.45	2.29	2.13	1.98	1.82	1.67
88	90	3.45	3.28	3.10	2.92	2.74	2.56	2.39	2.23	2.08	1.92	1.77
90	92	3.57	3.39	3.21	3.03	2.86	2.68	2.50	2.33	2.18	2.02	1.87
92	94	3.68	3.51	3.33	3.15	2.97	2.79	2.61	2.44	2.28	2.12	1.97
94	96	3.80	3.62	3.44	3.26	3.09	2.91	2.73	2.55	2.38	2.22	2.07
96	98	3.91	3.74	3.56	3.38	3.20	3.02	2.84	2.67	2.49	2.32	2.17
98	100	4.03	3.85	3.67	3.49	3.32	3.14	2.96	2.78	2.60	2.42	2.27
100	102	4.14	3.97	3.79	3.61	3.43	3.25	3.07	2.90	2.72	2.54	2.37
102	104	4.26	4.08	3.90	3.72	3.55	3.37	3.19	3.01	2.83	2.65	2.48
104	106	4.37	4.20	4.02	3.84	3.66	3.48	3.30	3.13	2.95	2.77	2.59
106	108	4.49	4.31	4.13	3.95	3.78	3.60	3.42	3.24	3.06	2.88	2.71
108	110	4.60	4.43	4.25	4.07	3.89	3.71	3.53	3.36	3.18	3.00	2.82
110	112	4.72	4.54	4.36	4.18	4.01	3.83	3.65	3.47	3.29	3.11	2.94
112	114	4.83	4.66	4.48	4.30	4.12	3.94	3.76	3.59	3.41	3.23	3.05
114	116	4.95	4.77	4.59	4.41	4.24	4.06	3.88	3.70	3.52	3.34	3.17
116	118	5.06	4.89	4.71	4.53	4.35	4.17	3.99	3.82	3.64	3.46	3.28
118	120	5.18	5.00	4.82	4.64	4.47	4.29	4.11	3.93	3.75	3.57	3.40



**Daily Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
120	122	5.29	5.12	4.94	4.76	4.58	4.40	4.22	4.05	3.87	3.69	3.51
122	124	5.41	5.23	5.05	4.87	4.70	4.52	4.34	4.16	3.98	3.80	3.63
124	126	5.52	5.35	5.17	4.99	4.81	4.63	4.45	4.28	4.10	3.92	3.74
126	128	5.64	5.46	5.28	5.10	4.93	4.75	4.57	4.39	4.21	4.03	3.86
128	130	5.75	5.58	5.40	5.22	5.04	4.86	4.68	4.51	4.33	4.15	3.97
130	132	5.87	5.69	5.51	5.33	5.16	4.98	4.80	4.62	4.44	4.26	4.09
132	134	5.98	5.81	5.63	5.45	5.27	5.09	4.91	4.74	4.56	4.38	4.20
134	136	6.10	5.92	5.74	5.56	5.39	5.21	5.03	4.85	4.67	4.49	4.32
136	138	6.21	6.04	5.86	5.68	5.50	5.32	5.14	4.97	4.79	4.61	4.43
138	140	6.33	6.15	5.97	5.79	5.62	5.44	5.26	5.08	4.90	4.72	4.55
140	142	6.44	6.27	6.09	5.91	5.73	5.55	5.37	5.20	5.02	4.84	4.66
142	144	6.56	6.38	6.20	6.02	5.85	5.67	5.49	5.31	5.13	4.95	4.78
144	146	6.67	6.50	6.32	6.14	5.96	5.78	5.60	5.43	5.25	5.07	4.89
146	148	6.79	6.61	6.43	6.25	6.08	5.90	5.72	5.54	5.36	5.18	5.01
148	150	6.90	6.73	6.55	6.37	6.19	6.01	5.83	5.66	5.48	5.30	5.12
150	152	7.02	6.84	6.66	6.48	6.31	6.13	5.95	5.77	5.59	5.41	5.24
152	154	7.13	6.96	6.78	6.60	6.42	6.24	6.06	5.89	5.71	5.53	5.35
154	156	7.25	7.07	6.89	6.71	6.54	6.36	6.18	6.00	5.82	5.64	5.47
156	158	7.36	7.19	7.01	6.83	6.65	6.47	6.29	6.12	5.94	5.76	5.58
158	160	7.48	7.30	7.12	6.94	6.77	6.59	6.41	6.23	6.05	5.87	5.70
160	162	7.59	7.42	7.24	7.06	6.88	6.70	6.52	6.35	6.17	5.99	5.81
162	164	7.71	7.53	7.35	7.17	7.00	6.82	6.64	6.46	6.28	6.10	5.93
164	166	7.82	7.65	7.47	7.29	7.11	6.93	6.75	6.58	6.40	6.22	6.04
166	168	7.94	7.76	7.58	7.40	7.23	7.05	6.87	6.69	6.51	6.33	6.16
168	170	8.05	7.88	7.70	7.52	7.34	7.16	6.98	6.81	6.63	6.45	6.27
170	172	8.17	7.99	7.81	7.63	7.46	7.28	7.10	6.92	6.74	6.56	6.39
172	174	8.28	8.11	7.93	7.75	7.57	7.39	7.21	7.04	6.86	6.68	6.50
174	176	8.40	8.22	8.04	7.86	7.69	7.51	7.33	7.15	6.97	6.79	6.62
176	178	8.51	8.34	8.16	7.98	7.80	7.62	7.44	7.27	7.09	6.91	6.73
178	180	8.63	8.45	8.27	8.09	7.92	7.74	7.56	7.38	7.20	7.02	6.85
180	182	8.74	8.57	8.39	8.21	8.03	7.85	7.67	7.50	7.32	7.14	6.96
182	184	8.86	8.68	8.50	8.32	8.15	7.97	7.79	7.61	7.43	7.25	7.08
184	186	8.97	8.80	8.62	8.44	8.26	8.08	7.90	7.73	7.55	7.37	7.19
186	188	9.09	8.91	8.73	8.55	8.38	8.20	8.02	7.84	7.66	7.48	7.31
188	190	9.20	9.03	8.85	8.67	8.49	8.31	8.13	7.96	7.78	7.60	7.42
190	192	9.32	9.14	8.96	8.78	8.61	8.43	8.25	8.07	7.89	7.71	7.54
192	194	9.43	9.26	9.08	8.90	8.72	8.54	8.36	8.19	8.01	7.83	7.65
194	196	9.55	9.37	9.19	9.01	8.84	8.66	8.48	8.30	8.12	7.94	7.77
196	198	9.66	9.49	9.31	9.13	8.95	8.77	8.59	8.42	8.24	8.06	7.88
198	200	9.78	9.60	9.42	9.24	9.07	8.89	8.71	8.53	8.35	8.17	8.00
200	202	9.89	9.72	9.54	9.36	9.18	9.00	8.82	8.65	8.47	8.29	8.11
202	204	10.01	9.83	9.65	9.47	9.30	9.12	8.94	8.76	8.58	8.40	8.23
204	206	10.12	9.95	9.77	9.59	9.41	9.23	9.05	8.88	8.70	8.52	8.34
206	208	10.24	10.06	9.88	9.70	9.53	9.35	9.17	8.99	8.81	8.63	8.46
208	210	10.35	10.18	10.00	9.82	9.64	9.46	9.28	9.11	8.93	8.75	8.57
210	212	10.47	10.29	10.11	9.93	9.76	9.58	9.40	9.22	9.04	8.86	8.69
212	214	10.58	10.41	10.23	10.05	9.87	9.69	9.51	9.34	9.16	8.98	8.80
214	216	10.70	10.52	10.34	10.16	9.99	9.81	9.63	9.45	9.27	9.09	8.92
216	218	10.81	10.64	10.46	10.28	10.10	9.92	9.74	9.57	9.39	9.21	9.03
218	220	10.93	10.75	10.57	10.39	10.22	10.04	9.86	9.68	9.50	9.32	9.15
220	222	11.04	10.87	10.69	10.51	10.33	10.15	9.97	9.80	9.62	9.44	9.26
222	224	11.16	10.98	10.80	10.62	10.45	10.27	10.09	9.91	9.73	9.55	9.38
224	226	11.27	11.10	10.92	10.74	10.56	10.38	10.20	10.03	9.85	9.67	9.49
226	228	11.39	11.21	11.03	10.85	10.68	10.50	10.32	10.14	9.96	9.78	9.61
228	230	11.50	11.33	11.15	10.97	10.79	10.61	10.43	10.26	10.08	9.90	9.72
230	232	11.62	11.44	11.26	11.08	10.91	10.73	10.55	10.37	10.19	10.01	9.84
232	234	11.73	11.56	11.38	11.20	11.02	10.84	10.66	10.49	10.31	10.13	9.95
234	236	11.85	11.67	11.49	11.31	11.14	10.96	10.78	10.60	10.42	10.24	10.07
236	238	11.96	11.79	11.61	11.43	11.25	11.07	10.89	10.72	10.54	10.36	10.18

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 December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$110	0	0	0	0	0	0	0	0	0	0	0
110	115	1	0	0	0	0	0	0	0	0	0	0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	1	1	0	0	0	0	0	0	0	0	0
130	135	1	1	0	0	0	0	0	0	0	0	0
135	140	1	1	0	0	0	0	0	0	0	0	0
140	145	1	1	0	0	0	0	0	0	0	0	0
145	150	1	1	1	0	0	0	0	0	0	0	0
150	155	1	1	1	0	0	0	0	0	0	0	0
155	160	2	1	1	0	0	0	0	0	0	0	0
160	165	2	1	1	0	0	0	0	0	0	0	0
165	170	2	1	1	1	0	0	0	0	0	0	0
170	175	2	2	1	1	0	0	0	0	0	0	0
175	180	2	2	1	1	0	0	0	0	0	0	0
180	185	2	2	1	1	1	0	0	0	0	0	0
185	190	3	2	1	1	1	0	0	0	0	0	0
190	195	3	2	2	1	1	0	0	0	0	0	0
195	200	3	2	2	1	1	0	0	0	0	0	0
200	210	4	3	2	2	1	1	0	0	0	0	0
210	220	4	3	2	2	1	1	1	0	0	0	0
220	230	5	4	3	2	2	1	1	0	0	0	0
230	240	5	4	3	2	2	1	1	1	0	0	0
240	250	6	5	4	3	2	2	1	1	0	0	0
250	260	6	5	4	3	3	2	1	1	1	0	0
260	270	7	6	5	4	3	2	2	1	1	0	0
270	280	7	6	5	4	4	3	2	1	1	1	0
280	290	8	7	6	5	4	3	2	2	1	1	0
290	300	8	7	6	5	5	4	3	2	2	1	1
300	310	9	8	7	6	5	4	3	2	2	1	1
310	320	9	8	7	6	6	5	4	3	2	2	1
320	330	10	9	8	7	6	5	4	3	3	2	1
330	340	10	9	8	7	7	6	5	4	3	2	2
340	350	11	10	9	8	7	6	5	4	4	3	2
350	360	11	10	9	8	8	7	6	5	4	3	2
360	370	12	11	10	9	8	7	6	5	5	4	3
370	380	12	11	10	9	9	8	7	6	5	4	3
380	390	13	12	11	10	9	8	7	6	6	5	4
390	400	13	12	11	10	10	9	8	7	6	5	4
400	410	14	13	12	11	10	9	8	7	7	6	5
410	420	14	13	12	11	11	10	9	8	7	6	5
420	430	15	14	13	12	11	10	9	8	8	7	6
430	440	15	14	13	12	12	11	10	9	8	7	6
440	450	16	15	14	13	12	11	10	9	9	8	7
450	460	17	15	14	13	13	12	11	10	9	8	7
460	470	17	16	15	14	13	12	11	10	10	9	8
470	480	18	17	16	15	14	13	12	11	10	9	8
480	490	18	17	16	15	14	13	12	11	11	10	9
490	500	19	18	17	16	15	14	13	12	11	10	9
500	510	19	18	17	16	15	14	13	12	12	11	10
510	520	20	19	18	17	16	15	14	13	12	11	10
520	530	21	20	18	17	16	15	14	13	13	12	11
530	540	21	20	19	18	17	16	15	14	13	12	11
540	550	22	21	20	19	18	17	16	14	14	13	12
550	560	22	21	20	19	18	17	16	15	14	13	12
560	570	23	22	21	20	19	18	17	16	15	14	13
570	580	23	22	21	20	19	18	17	16	15	14	13
580	590	24	23	22	21	20	19	18	17	16	15	14
590	600	25	24	23	21	20	19	18	17	16	15	14
600	610	25	24	23	22	21	20	19	18	17	16	15
610	620	26	25	24	23	22	21	20	19	17	16	15
620	630	26	25	24	23	22	21	20	19	18	17	16

**Weekly Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
630	640	27	26	25	24	23	22	21	20	19	18	17
640	650	27	26	25	24	23	22	21	20	19	18	17
650	660	28	27	26	25	24	23	22	21	20	19	18
660	670	29	28	27	26	24	23	22	21	20	19	18
670	680	29	28	27	26	25	24	23	22	21	20	19
680	690	30	29	28	27	26	25	24	23	22	20	19
690	700	30	29	28	27	26	25	24	23	22	21	20
700	710	31	30	29	28	27	26	25	24	23	22	21
710	720	31	30	29	28	27	26	25	24	23	22	21
720	730	32	31	30	29	28	27	26	25	24	23	22
730	740	33	32	31	30	29	27	26	25	24	23	22
740	750	33	32	31	30	29	28	27	26	25	24	23
750	760	34	33	32	31	30	29	28	27	26	25	23
760	770	34	33	32	31	30	29	28	27	26	25	24
770	780	35	34	33	32	31	30	29	28	27	26	25
780	790	35	34	33	32	31	30	29	28	27	26	25
790	800	36	35	34	33	32	31	30	29	28	27	26
800	810	37	36	35	34	33	32	30	29	28	27	26
810	820	37	36	35	34	33	32	31	30	29	28	27
820	830	38	37	36	35	34	33	32	31	30	29	28
830	840	38	37	36	35	34	33	32	31	30	29	28
840	850	39	38	37	36	35	34	33	32	31	30	29
850	860	40	38	37	36	35	34	33	32	31	30	29
860	870	40	39	38	37	36	35	34	33	32	31	30
870	880	41	40	39	38	37	36	35	33	32	31	30
880	890	41	40	39	38	37	36	35	34	33	32	31
890	900	42	41	40	39	38	37	36	35	34	33	32
900	910	42	41	40	39	38	37	36	35	34	33	32
910	920	43	42	41	40	39	38	37	36	35	34	33
920	930	44	43	41	40	39	38	37	36	35	34	33
930	940	44	43	42	41	40	39	38	37	36	35	34
940	950	45	44	43	42	41	40	39	37	36	35	34
950	960	45	44	43	42	41	40	39	38	37	36	35
960	970	46	45	44	43	42	41	40	39	38	37	36
970	980	46	45	44	43	42	41	40	39	38	37	36
980	990	47	46	45	44	43	42	41	40	39	38	37
990	1000	48	47	46	44	43	42	41	40	39	38	37
1000	1010	48	47	46	45	44	43	42	41	40	39	38
1010	1020	49	48	47	46	45	44	43	42	40	39	38
1020	1030	49	48	47	46	45	44	43	42	41	40	39
1030	1040	50	49	48	47	46	45	44	43	42	41	40
1040	1050	50	49	48	47	46	45	44	43	42	41	40
1050	1060	51	50	49	48	47	46	45	44	43	42	41
1060	1070	52	51	50	49	47	46	45	44	43	42	41
1070	1080	52	51	50	49	48	47	46	45	44	43	42
1080	1090	53	52	51	50	49	48	47	46	45	43	42
1090	1100	53	52	51	50	49	48	47	46	45	44	43
1100	1110	54	53	52	51	50	49	48	47	46	45	44
1110	1120	54	53	52	51	50	49	48	47	46	45	44
1120	1130	55	54	53	52	51	50	49	48	47	46	45
1130	1140	56	55	54	53	52	50	49	48	47	46	45
1140	1150	56	55	54	53	52	51	50	49	48	47	46
1150	1160	57	56	55	54	53	52	51	50	49	48	46
1160	1170	57	56	55	54	53	52	51	50	49	48	47
1170	1180	58	57	56	55	54	53	52	51	50	49	48
1180	1190	58	57	56	55	54	53	52	51	50	49	48
1190	1200	59	58	57	56	55	54	53	52	51	50	49
1200	1210	60	59	58	57	56	55	53	52	51	50	49

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 December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$210	0	0	0	0	0	0	0	0	0	0	0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	1	0	0	0	0	0	0	0	0	0	0
240	250	1	0	0	0	0	0	0	0	0	0	0
250	260	1	1	0	0	0	0	0	0	0	0	0
260	270	2	1	0	0	0	0	0	0	0	0	0
270	280	2	1	0	0	0	0	0	0	0	0	0
280	290	2	1	1	0	0	0	0	0	0	0	0
290	300	2	1	1	0	0	0	0	0	0	0	0
300	310	2	2	1	0	0	0	0	0	0	0	0
310	320	3	2	1	0	0	0	0	0	0	0	0
320	330	3	2	1	1	0	0	0	0	0	0	0
330	340	3	2	2	1	0	0	0	0	0	0	0
340	350	4	2	2	1	0	0	0	0	0	0	0
350	360	4	3	2	1	0	0	0	0	0	0	0
360	370	4	3	2	1	1	0	0	0	0	0	0
370	380	5	3	2	2	1	0	0	0	0	0	0
380	390	5	4	3	2	1	0	0	0	0	0	0
390	400	5	4	3	2	1	0	0	0	0	0	0
400	410	6	4	3	2	1	1	0	0	0	0	0
410	420	6	5	3	2	2	1	0	0	0	0	0
420	430	7	5	4	3	2	1	0	0	0	0	0
430	440	7	5	4	3	2	1	0	0	0	0	0
440	450	8	6	4	3	2	1	1	0	0	0	0
450	460	8	6	5	3	2	2	1	0	0	0	0
460	470	9	7	5	4	3	2	1	0	0	0	0
470	480	9	7	5	4	3	2	1	0	0	0	0
480	490	10	8	6	4	3	2	1	1	0	0	0
490	500	10	8	6	5	3	2	2	1	0	0	0
500	510	11	9	7	5	4	3	2	1	0	0	0
510	520	11	9	7	5	4	3	2	1	0	0	0
520	530	12	10	8	6	4	3	2	1	1	0	0
530	540	12	10	8	6	5	4	2	2	1	0	0
540	550	13	11	9	7	5	4	3	2	1	0	0
550	560	13	11	9	7	5	4	3	2	1	0	0
560	570	14	12	10	8	6	4	3	2	1	1	0
570	580	14	12	10	8	6	5	4	2	2	1	0
580	590	15	13	11	9	7	5	4	3	2	1	0
590	600	15	13	11	9	7	6	4	3	2	1	1
600	615	16	14	12	10	8	6	5	3	2	2	1
615	630	17	15	13	11	9	7	5	4	3	2	1
630	645	17	16	14	12	10	8	6	4	3	2	1
645	660	18	16	14	12	10	9	7	5	4	2	2
660	675	19	17	15	13	11	9	7	5	4	3	2
675	690	20	18	16	14	12	10	8	6	5	3	2
690	705	20	19	17	15	13	11	9	7	5	4	3
705	720	21	19	17	15	13	12	10	8	6	4	3
720	735	22	20	18	16	14	12	10	8	6	5	4
735	750	23	21	19	17	15	13	11	9	7	5	4
750	765	23	22	20	18	16	14	12	10	8	6	4
765	780	24	22	20	18	16	15	13	11	9	7	5
780	795	25	23	21	19	17	15	13	11	9	8	6
795	810	26	24	22	20	18	16	14	12	10	8	6
810	825	26	25	23	21	19	17	15	13	11	9	7
825	840	27	25	23	21	19	18	16	14	12	10	8
840	855	28	26	24	22	20	18	16	14	12	11	9
855	870	29	27	25	23	21	19	17	15	13	11	9
870	885	29	28	26	24	22	20	18	16	14	12	10
885	900	30	28	26	24	22	21	19	17	15	13	11
900	915	31	29	27	25	23	21	19	17	15	14	12

**Semi-Monthly Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and over
		THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-										
915	930	32	30	28	26	24	22	20	18	16	14	12
930	945	33	31	29	27	25	23	21	19	17	15	13
945	960	34	31	29	27	25	24	22	20	18	16	14
960	975	35	32	30	28	26	24	22	20	18	17	15
975	990	35	33	31	29	27	25	23	21	19	17	15
990	1005	36	34	32	30	28	26	24	22	20	18	16
1005	1020	37	35	33	30	28	27	25	23	21	19	17
1020	1035	38	36	34	31	29	27	25	23	21	20	18
1035	1050	39	37	34	32	30	28	26	24	22	20	18
1050	1065	40	37	35	33	31	29	27	25	23	21	19
1065	1080	41	38	36	34	32	30	28	26	24	22	20
1080	1095	41	39	37	35	33	30	28	26	24	23	21
1095	1110	42	40	38	36	33	31	29	27	25	23	21
1110	1125	43	41	39	36	34	32	30	28	26	24	22
1125	1140	44	42	40	37	35	33	31	29	27	25	23
1140	1155	45	43	40	38	36	34	32	29	27	26	24
1155	1170	46	44	41	39	37	35	32	30	28	26	24
1170	1185	47	44	42	40	38	35	33	31	29	27	25
1185	1200	47	45	43	41	39	36	34	32	30	28	26
1200	1215	48	46	44	42	39	37	35	33	31	29	27
1215	1230	49	47	45	43	40	38	36	34	31	29	27
1230	1245	50	48	46	43	41	39	37	34	32	30	28
1245	1260	51	49	46	44	42	40	38	35	33	31	29
1260	1275	52	50	47	45	43	41	38	36	34	32	30
1275	1290	53	50	48	46	44	42	39	37	35	33	30
1290	1305	54	51	49	47	45	42	40	38	36	33	31
1305	1320	54	52	50	48	45	43	41	39	37	34	32
1320	1335	55	53	51	49	46	44	42	40	37	35	33
1335	1350	56	54	52	49	47	45	43	41	38	36	34
1350	1365	57	55	53	50	48	46	44	41	39	37	35
1365	1380	58	56	53	51	49	47	44	42	40	38	36
1380	1395	59	56	54	52	50	48	45	43	41	39	36
1395	1410	60	57	55	53	51	48	46	44	42	40	37
1410	1425	60	58	56	54	52	49	47	45	43	40	38
1425	1440	61	59	57	55	52	50	48	46	43	41	39
1440	1455	62	60	58	55	53	51	49	47	44	42	40
1455	1470	63	61	59	56	54	52	50	47	45	43	41
1470	1485	64	62	59	57	55	53	51	48	46	44	42
1485	1500	65	63	60	58	56	54	51	49	47	45	42
1500	1515	66	63	61	59	57	54	52	50	48	46	43
1515	1530	66	64	62	60	58	55	53	51	49	46	44
1530	1545	67	65	63	61	58	56	54	52	50	47	45
1545	1560	68	66	64	62	59	57	55	53	50	48	46
1560	1575	69	67	65	62	60	58	56	53	51	49	47
1575	1590	70	68	65	63	61	59	57	54	52	50	48
1590	1605	71	69	66	64	62	60	57	55	53	51	48
1605	1620	72	69	67	65	63	60	58	56	54	52	49
1620	1635	73	70	68	66	64	61	59	57	55	52	50
1635	1650	73	71	69	67	64	62	60	58	56	53	51
1650	1665	74	72	70	68	65	63	61	59	56	54	52
1665	1680	75	73	71	68	66	64	62	59	57	55	53
1680	1695	76	74	71	69	67	65	63	60	58	56	54
1695	1710	77	75	72	70	68	66	63	61	59	57	55
1710	1725	78	75	73	71	69	67	64	62	60	58	55
1725	1740	79	76	74	72	70	67	65	63	61	58	56
1740	1755	79	77	75	73	70	68	66	64	62	59	57
1755	1770	80	78	76	74	71	69	67	65	62	60	58
1770	1785	81	79	77	74	72	70	68	66	63	61	59
1785	1800	82	80	78	75	73	71	69	66	64	62	60

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 December 31, 2018**

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 and Over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$190	0	0	0	0	0	0	0	0	0	0	0
190	200	1	0	0	0	0	0	0	0	0	0	0
200	210	1	0	0	0	0	0	0	0	0	0	0
210	220	1	0	0	0	0	0	0	0	0	0	0
220	230	1	0	0	0	0	0	0	0	0	0	0
230	240	1	1	0	0	0	0	0	0	0	0	0
240	250	2	1	0	0	0	0	0	0	0	0	0
250	260	2	1	0	0	0	0	0	0	0	0	0
260	270	2	1	1	0	0	0	0	0	0	0	0
270	280	2	1	1	0	0	0	0	0	0	0	0
280	290	2	2	1	0	0	0	0	0	0	0	0
290	300	3	2	1	0	0	0	0	0	0	0	0
300	310	3	2	1	1	0	0	0	0	0	0	0
310	320	3	2	2	1	0	0	0	0	0	0	0
320	330	4	2	2	1	0	0	0	0	0	0	0
330	340	4	3	2	1	0	0	0	0	0	0	0
340	350	4	3	2	1	1	0	0	0	0	0	0
350	360	4	3	2	2	1	0	0	0	0	0	0
360	370	5	4	3	2	1	0	0	0	0	0	0
370	380	5	4	3	2	1	1	0	0	0	0	0
380	390	6	4	3	2	1	1	0	0	0	0	0
390	400	6	5	4	2	2	1	0	0	0	0	0
400	410	7	5	4	3	2	1	0	0	0	0	0
410	420	7	6	4	3	2	1	1	0	0	0	0
420	430	8	6	4	3	2	2	1	0	0	0	0
430	440	8	7	5	4	3	2	1	0	0	0	0
440	450	9	7	5	4	3	2	1	1	0	0	0
450	460	9	8	6	4	3	2	1	1	0	0	0
460	470	10	8	6	5	3	2	2	1	0	0	0
470	480	10	9	7	5	4	3	2	1	0	0	0
480	490	11	9	7	5	4	3	2	1	1	0	0
490	500	11	10	8	6	4	3	2	2	1	0	0
500	510	12	10	8	6	5	4	3	2	1	0	0
510	520	12	11	9	7	5	4	3	2	1	1	0
520	530	13	11	9	7	6	4	3	2	1	1	0
530	540	13	12	10	8	6	4	3	2	2	1	0
540	550	14	12	10	8	7	5	4	3	2	1	0
550	560	14	13	11	9	7	5	4	3	2	1	1
560	570	15	13	11	9	8	6	4	3	2	2	1
570	580	15	14	12	10	8	6	5	4	2	2	1
580	590	16	14	12	10	9	7	5	4	3	2	1
590	600	16	15	13	11	9	7	6	4	3	2	1
600	610	17	15	13	11	10	8	6	4	3	2	2
610	620	17	16	14	12	10	8	7	5	4	3	2
620	630	18	16	14	12	11	9	7	5	4	3	2
630	640	18	17	15	13	11	9	8	6	4	3	2
640	650	19	17	15	13	12	10	8	6	5	3	2
650	660	19	18	16	14	12	10	9	7	5	4	3
660	670	20	18	16	14	13	11	9	7	6	4	3
670	680	20	19	17	15	13	11	10	8	6	4	3
680	690	21	19	17	15	14	12	10	8	7	5	4
690	700	21	20	18	16	14	12	11	9	7	5	4
700	710	22	20	18	16	15	13	11	9	8	6	4
710	720	22	21	19	17	15	13	12	10	8	6	5
720	730	23	21	19	17	16	14	12	10	9	7	5
730	740	23	22	20	18	16	14	13	11	9	7	5
740	750	24	22	20	18	17	15	13	11	10	8	6
750	760	24	23	21	19	17	15	14	12	10	8	6
760	770	25	23	21	19	18	16	14	12	11	9	7
770	780	25	24	22	20	18	16	15	13	11	9	7
780	790	26	24	22	20	19	17	15	13	12	10	8
790	800	26	25	23	21	19	17	16	14	12	10	8
800	810	27	25	23	21	20	18	16	14	13	11	9



**Biweekly Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and Over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
810	820	27	26	24	22	20	18	17	15	13	11	9
820	830	28	26	24	22	21	19	17	15	14	12	10
830	840	28	27	25	23	21	19	18	16	14	12	10
840	850	29	27	25	23	22	20	18	16	15	13	11
850	860	30	28	26	24	22	20	19	17	15	13	11
860	870	30	28	26	24	23	21	19	17	16	14	12
870	880	31	29	27	25	23	21	20	18	16	14	12
880	890	31	29	27	25	24	22	20	18	17	15	13
890	900	32	30	28	26	24	22	21	19	17	15	13
900	910	32	30	28	26	25	23	21	19	18	16	14
910	920	33	31	29	27	25	23	22	20	18	16	14
920	930	34	32	30	27	26	24	22	20	19	17	15
930	940	34	32	30	28	26	24	23	21	19	17	15
940	950	35	33	31	29	27	25	23	21	20	18	16
950	960	35	33	31	29	27	25	24	22	20	18	16
960	970	36	34	32	30	28	26	24	22	21	19	17
970	980	36	34	32	30	28	26	25	23	21	19	17
980	990	37	35	33	31	29	27	25	23	22	20	18
990	1000	38	36	34	31	29	27	26	24	22	20	18
1000	1010	38	36	34	32	30	28	26	24	23	21	19
1010	1020	39	37	35	33	31	29	27	25	23	21	19
1020	1030	39	37	35	33	31	29	27	25	24	22	20
1030	1040	40	38	36	34	32	30	28	26	24	22	20
1040	1050	41	38	36	34	32	30	28	26	25	23	21
1050	1060	41	39	37	35	33	31	29	27	25	23	21
1060	1070	42	40	38	35	33	31	29	27	26	24	22
1070	1080	42	40	38	36	34	32	30	28	26	24	22
1080	1090	43	41	39	37	35	33	30	28	27	25	23
1090	1100	43	41	39	37	35	33	31	29	27	25	23
1100	1110	44	42	40	38	36	34	32	30	28	26	24
1110	1120	45	42	40	38	36	34	32	30	28	26	24
1120	1130	45	43	41	39	37	35	33	31	29	27	25
1130	1140	46	44	42	40	37	35	33	31	29	27	25
1140	1150	46	44	42	40	38	36	34	32	30	28	26
1150	1160	47	45	43	41	39	37	35	32	30	28	26
1160	1170	47	45	43	41	39	37	35	33	31	29	27
1170	1180	48	46	44	42	40	38	36	34	32	29	27
1180	1190	49	47	44	42	40	38	36	34	32	30	28
1190	1200	49	47	45	43	41	39	37	35	33	31	29
1200	1210	50	48	46	44	41	39	37	35	33	31	29
1210	1220	50	48	46	44	42	40	38	36	34	32	30
1220	1230	51	49	47	45	43	41	39	36	34	32	30
1230	1240	51	49	47	45	43	41	39	37	35	33	31
1240	1250	52	50	48	46	44	42	40	38	36	34	31
1250	1260	53	51	48	46	44	42	40	38	36	34	32
1260	1270	53	51	49	47	45	43	41	39	37	35	33
1270	1280	54	52	50	48	46	43	41	39	37	35	33
1280	1290	54	52	50	48	46	44	42	40	38	36	34
1290	1300	55	53	51	49	47	45	43	40	38	36	34
1300	1310	55	53	51	49	47	45	43	41	39	37	35
1310	1320	56	54	52	50	48	46	44	42	40	38	35
1320	1330	57	55	53	50	48	46	44	42	40	38	36
1330	1340	57	55	53	51	49	47	45	43	41	39	37
1340	1350	58	56	54	52	50	47	45	43	41	39	37
1350	1360	58	56	54	52	50	48	46	44	42	40	38
1360	1370	59	57	55	53	51	49	47	45	42	40	38
1370	1380	59	57	55	53	51	49	47	45	43	41	39

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 December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
\$0	\$380	0	0	0	0	0	0	0	0	0	0	0
380	400	1	0	0	0	0	0	0	0	0	0	0
400	420	1	0	0	0	0	0	0	0	0	0	0
420	440	1	0	0	0	0	0	0	0	0	0	0
440	460	2	0	0	0	0	0	0	0	0	0	0
460	450	2	0	0	0	0	0	0	0	0	0	0
450	500	3	1	0	0	0	0	0	0	0	0	0
500	520	3	1	0	0	0	0	0	0	0	0	0
520	540	3	2	0	0	0	0	0	0	0	0	0
540	560	4	2	1	0	0	0	0	0	0	0	0
560	580	4	3	1	0	0	0	0	0	0	0	0
580	600	5	3	1	0	0	0	0	0	0	0	0
600	620	5	3	2	0	0	0	0	0	0	0	0
620	640	5	4	2	1	0	0	0	0	0	0	0
640	660	6	4	3	1	0	0	0	0	0	0	0
660	680	7	5	3	1	0	0	0	0	0	0	0
680	700	7	5	3	2	0	0	0	0	0	0	0
700	725	8	6	4	2	1	0	0	0	0	0	0
725	750	9	6	4	3	1	0	0	0	0	0	0
750	775	10	7	5	3	2	0	0	0	0	0	0
775	800	10	8	6	4	2	1	0	0	0	0	0
800	825	12	9	6	4	3	1	0	0	0	0	0
825	850	13	9	7	5	3	2	0	0	0	0	0
850	875	14	10	8	6	4	2	1	0	0	0	0
875	900	15	12	9	6	4	3	1	0	0	0	0
900	925	17	13	9	7	5	3	2	0	0	0	0
925	950	18	14	10	8	5	4	2	1	0	0	0
950	975	19	15	11	9	6	4	3	1	0	0	0
975	1000	20	17	13	9	7	5	3	2	0	0	0
1000	1025	22	18	14	10	8	5	4	2	1	0	0
1025	1050	23	19	15	11	8	6	4	3	1	0	0
1050	1075	24	20	16	13	9	7	5	3	2	0	0
1075	1100	25	22	18	14	10	8	5	4	2	1	0
1100	1125	27	23	19	15	11	8	6	4	3	1	0
1125	1150	28	24	20	16	12	9	7	5	3	2	0
1150	1175	29	25	21	18	14	10	8	5	4	2	1
1175	1200	30	27	23	19	15	11	8	6	4	3	1
1200	1225	32	28	24	20	16	12	9	7	5	3	2
1225	1250	33	29	25	21	17	14	10	7	5	4	2
1250	1275	34	30	26	23	19	15	11	8	6	4	3
1275	1300	35	32	28	24	20	16	12	9	7	5	3
1300	1325	37	33	29	25	21	17	13	10	7	5	4
1325	1350	38	34	30	26	22	19	15	11	8	6	4
1350	1375	39	35	31	28	24	20	16	12	9	7	5
1375	1400	40	37	33	29	25	21	17	13	10	7	5
1400	1425	42	38	34	30	26	22	18	15	11	8	6
1425	1450	43	39	35	31	27	24	20	16	12	9	7
1450	1475	44	40	36	33	29	25	21	17	13	10	7
1475	1500	45	42	38	34	30	26	22	18	14	11	8
1500	1525	47	43	39	35	31	27	23	20	16	12	9
1525	1550	48	44	40	36	32	29	25	21	17	13	10
1550	1575	49	45	41	38	34	30	26	22	18	14	10
1575	1600	50	47	43	39	35	31	27	23	19	16	12
1600	1625	52	48	44	40	36	32	28	25	21	17	13
1625	1650	53	49	45	41	37	34	30	26	22	18	14
1650	1675	54	50	46	43	39	35	31	27	23	19	15
1675	1700	55	52	48	44	40	36	32	28	24	21	17
1700	1725	57	53	49	45	41	37	33	30	26	22	18
1725	1750	58	54	50	46	42	39	35	31	27	23	19
1750	1775	59	55	51	48	44	40	36	32	28	24	20
1775	1800	60	57	53	49	45	41	37	33	29	26	22
1800	1825	62	58	54	50	46	42	38	35	31	27	23
1825	1850	63	59	55	51	47	44	40	36	32	28	24

**Monthly Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2018**

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 and over
THE AMOUNT OF STATE INCOME TAX TO BE WITHHELD SHALL BE-												
1850	1875	65	60	56	53	49	45	41	37	33	29	25
1875	1900	66	62	58	54	50	46	42	38	34	31	27
1900	1925	68	63	59	55	51	47	43	40	36	32	28
1925	1950	69	65	60	56	52	49	45	41	37	33	29
1950	1975	71	66	62	58	54	50	46	42	38	34	30
1975	2000	72	68	63	59	55	51	47	43	39	36	32
2000	2025	73	69	65	60	56	52	48	45	41	37	33
2025	2075	76	72	67	63	59	55	51	47	43	39	35
2075	2100	78	73	69	64	60	56	52	48	44	41	37
2100	2125	79	75	70	66	61	57	53	50	46	42	38
2125	2150	81	76	72	67	63	59	55	51	47	43	39
2150	2175	82	78	73	69	64	60	56	52	48	44	40
2175	2200	83	79	75	70	66	61	57	53	49	46	42
2200	2225	85	80	76	72	67	63	58	55	51	47	43
2225	2250	86	82	77	73	69	64	60	56	52	48	44
2250	2275	88	83	79	74	70	66	61	57	53	49	45
2275	2300	89	85	80	76	71	67	62	58	54	51	47
2300	2325	91	86	82	77	73	68	64	60	56	52	48
2325	2350	92	88	83	79	74	70	65	61	57	53	49
2350	2375	94	89	85	80	76	71	67	62	58	54	50
2375	2400	95	91	86	82	77	73	68	64	59	56	52
2400	2425	96	92	88	83	79	74	70	65	61	57	53
2425	2450	98	93	89	84	80	76	71	67	62	58	54
2450	2475	99	95	90	86	81	77	73	68	64	59	55
2475	2500	101	96	92	87	83	78	74	70	65	61	57
2500	2525	102	98	93	89	84	80	75	71	67	62	58
2525	2550	104	99	95	90	86	81	77	72	68	63	59
2550	2575	105	101	96	92	87	83	78	74	69	65	60
2575	2600	106	102	98	93	89	84	80	75	71	66	62
2600	2625	108	103	99	95	90	86	81	77	72	68	63
2625	2650	109	105	100	96	92	87	83	78	74	69	65
2650	2675	111	106	102	97	93	89	84	80	75	71	66
2675	2700	112	108	103	99	94	90	85	81	77	72	68
2700	2725	114	109	105	100	96	91	87	82	78	74	69
2725	2750	115	111	106	102	97	93	88	84	79	75	71
2750	2775	117	112	108	103	99	94	90	85	81	76	72
2775	2800	118	114	109	105	100	96	91	87	82	78	73
2800	2825	119	115	111	106	102	97	93	88	84	79	75
2825	2850	121	116	112	107	103	99	94	90	85	81	76
2850	2875	122	118	113	109	104	100	96	91	87	82	78
2875	2900	124	119	115	110	106	101	97	93	88	84	79
2900	2925	125	121	116	112	107	103	98	94	90	85	81
2925	2950	127	122	118	113	109	104	100	95	91	86	82
2950	2975	128	124	119	115	110	106	101	97	92	88	83
2975	3000	129	125	121	116	112	107	103	98	94	89	85
3000	3025	131	126	122	118	113	109	104	100	95	91	86
3025	3050	132	128	123	119	115	110	106	101	97	92	88
3050	3075	134	129	125	120	116	112	107	103	98	94	89
3075	3100	135	131	126	122	117	113	108	104	100	95	91
3100	3125	137	132	128	123	119	114	110	105	101	97	92
3125	3150	138	134	129	125	120	116	111	107	102	98	94
3150	3175	140	135	131	126	122	117	113	108	104	99	95
3175	3200	141	137	132	128	123	119	114	110	105	101	96
3200	3225	142	138	134	129	125	120	116	111	107	102	98
3225	3250	144	139	135	130	126	122	117	113	108	104	99
3250	3275	145	141	136	132	127	123	119	114	110	105	101
3275	3300	147	142	138	133	129	124	120	116	111	107	102

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.

