

# TAX RATE SCHEDULE

**IF YOUR VIRGINIA TAXABLE INCOME IS:**

**Not over \$3,000, your tax is 2% of your Virginia taxable income.**

<b>over—</b>	<b>but not over—</b>	<b>your tax is—</b>	<b>of excess over—</b>
<b>\$ 3,000</b>	<b>\$ 5,000</b>	<b>\$ 60 + 3 %</b>	<b>\$ 3,000</b>
<b>\$ 5,000</b>	<b>\$ 17,000</b>	<b>\$ 120 + 5 %</b>	<b>\$ 5,000</b>
<b>\$ 17,000</b>		<b>\$ 720 + 5.75 %</b>	<b>\$ 17,000</b>

Example

If your taxable income is \$90,000, your tax is \$720 + 5.75% of the amount over \$17,000.  
This equals \$720 + (.0575 x \$73,000) = \$720 + \$4,197.50 = \$4,917.50 which should be rounded to **\$4,918.**

## TAX TABLE

The tax table can be used if your Virginia taxable income is listed in the table. Otherwise, use the Tax Rate Schedule.

Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is	Taxable Income is At Least	But Less Than	Your Tax Is
\$ 0	– \$ 25	\$ 0.00	\$ 1,975	– \$ 2,025	\$ 40.00	\$ 3,650	– \$ 3,683	\$ 80.00	\$ 4,983	– \$ 5,017	\$ 120.00	\$ 6,560	– \$ 6,600	\$ 199.00
25	– 75	1.00	2,025	– 2,075	41.00	3,683	– 3,717	81.00	5,017	– 5,040	121.00	6,600	– 6,640	201.00
75	– 125	2.00	2,075	– 2,125	42.00	3,717	– 3,750	82.00	5,040	– 5,080	123.00	6,640	– 6,680	203.00
125	– 175	3.00	2,125	– 2,175	43.00	3,750	– 3,783	83.00	5,080	– 5,120	125.00	6,680	– 6,720	205.00
175	– 225	4.00	2,175	– 2,225	44.00	3,783	– 3,817	84.00	5,120	– 5,160	127.00	6,720	– 6,760	207.00
225	– 275	5.00	2,225	– 2,275	45.00	3,817	– 3,850	85.00	5,160	– 5,200	129.00	6,760	– 6,800	209.00
275	– 325	6.00	2,275	– 2,325	46.00	3,850	– 3,883	86.00	5,200	– 5,240	131.00	6,800	– 6,840	211.00
325	– 375	7.00	2,325	– 2,375	47.00	3,883	– 3,917	87.00	5,240	– 5,280	133.00	6,840	– 6,880	213.00
375	– 425	8.00	2,375	– 2,425	48.00	3,917	– 3,950	88.00	5,280	– 5,320	135.00	6,880	– 6,920	215.00
425	– 475	9.00	2,425	– 2,475	49.00	3,950	– 3,983	89.00	5,320	– 5,360	137.00	6,920	– 6,960	217.00
475	– 525	10.00	2,475	– 2,525	50.00	3,983	– 4,017	90.00	5,360	– 5,400	139.00	6,960	– 7,000	219.00
525	– 575	11.00	2,525	– 2,575	51.00	4,017	– 4,050	91.00	5,400	– 5,440	141.00	7,000	– 7,040	221.00
575	– 625	12.00	2,575	– 2,625	52.00	4,050	– 4,083	92.00	5,440	– 5,480	143.00	7,040	– 7,080	223.00
625	– 675	13.00	2,625	– 2,675	53.00	4,083	– 4,117	93.00	5,480	– 5,520	145.00	7,080	– 7,120	225.00
675	– 725	14.00	2,675	– 2,725	54.00	4,117	– 4,150	94.00	5,520	– 5,560	147.00	7,120	– 7,160	227.00
725	– 775	15.00	2,725	– 2,775	55.00	4,150	– 4,183	95.00	5,560	– 5,600	149.00	7,160	– 7,200	229.00
775	– 825	16.00	2,775	– 2,825	56.00	4,183	– 4,217	96.00	5,600	– 5,640	151.00	7,200	– 7,240	231.00
825	– 875	17.00	2,825	– 2,875	57.00	4,217	– 4,250	97.00	5,640	– 5,680	153.00	7,240	– 7,280	233.00
875	– 925	18.00	2,875	– 2,925	58.00	4,250	– 4,283	98.00	5,680	– 5,720	155.00	7,280	– 7,320	235.00
925	– 975	19.00	2,925	– 2,975	59.00	4,283	– 4,317	99.00	5,720	– 5,760	157.00	7,320	– 7,360	237.00
975	– 1,025	20.00	2,975	– 3,025	60.00	4,317	– 4,350	100.00	5,760	– 5,800	159.00	7,360	– 7,400	239.00
1,025	– 1,075	21.00	3,025	– 3,050	61.00	4,350	– 4,383	101.00	5,800	– 5,840	161.00	7,400	– 7,440	241.00
1,075	– 1,125	22.00	3,050	– 3,083	62.00	4,383	– 4,417	102.00	5,840	– 5,880	163.00	7,440	– 7,480	243.00
1,125	– 1,175	23.00	3,083	– 3,117	63.00	4,417	– 4,450	103.00	5,880	– 5,920	165.00	7,480	– 7,520	245.00
1,175	– 1,225	24.00	3,117	– 3,150	64.00	4,450	– 4,483	104.00	5,920	– 5,960	167.00	7,520	– 7,560	247.00
1,225	– 1,275	25.00	3,150	– 3,183	65.00	4,483	– 4,517	105.00	5,960	– 6,000	169.00	7,560	– 7,600	249.00
1,275	– 1,325	26.00	3,183	– 3,217	66.00	4,517	– 4,550	106.00	6,000	– 6,040	171.00	7,600	– 7,640	251.00
1,325	– 1,375	27.00	3,217	– 3,250	67.00	4,550	– 4,583	107.00	6,040	– 6,080	173.00	7,640	– 7,680	253.00
1,375	– 1,425	28.00	3,250	– 3,283	68.00	4,583	– 4,617	108.00	6,080	– 6,120	175.00	7,680	– 7,720	255.00
1,425	– 1,475	29.00	3,283	– 3,317	69.00	4,617	– 4,650	109.00	6,120	– 6,160	177.00	7,720	– 7,760	257.00
1,475	– 1,525	30.00	3,317	– 3,350	70.00	4,650	– 4,683	110.00	6,160	– 6,200	179.00	7,760	– 7,800	259.00
1,525	– 1,575	31.00	3,350	– 3,383	71.00	4,683	– 4,717	111.00	6,200	– 6,240	181.00	7,800	– 7,840	261.00
1,575	– 1,625	32.00	3,383	– 3,417	72.00	4,717	– 4,750	112.00	6,240	– 6,280	183.00	7,840	– 7,880	263.00
1,625	– 1,675	33.00	3,417	– 3,450	73.00	4,750	– 4,783	113.00	6,280	– 6,320	185.00	7,880	– 7,920	265.00
1,675	– 1,725	34.00	3,450	– 3,483	74.00	4,783	– 4,817	114.00	6,320	– 6,360	187.00	7,920	– 7,960	267.00
1,725	– 1,775	35.00	3,483	– 3,517	75.00	4,817	– 4,850	115.00	6,360	– 6,400	189.00	7,960	– 8,000	269.00
1,775	– 1,825	36.00	3,517	– 3,550	76.00	4,850	– 4,883	116.00	6,400	– 6,440	191.00	8,000	– 8,040	271.00
1,825	– 1,875	37.00	3,550	– 3,583	77.00	4,883	– 4,917	117.00	6,440	– 6,480	193.00	8,040	– 8,080	273.00
1,875	– 1,925	38.00	3,583	– 3,617	78.00	4,917	– 4,950	118.00	6,480	– 6,520	195.00	8,080	– 8,120	275.00
1,925	– 1,975	39.00	3,617	– 3,650	79.00	4,950	– 4,983	119.00	6,520	– 6,560	197.00	8,120	– 8,160	277.00