

# Withholding Formula and Tables for Wages Paid On or After January 1, 2008

## Virginia Employee State Income Tax Withholding

### Formula For Computing Tax To Be Withheld

#### Legend

G = Gross pay for pay period  
A = Annualized gross pay (G x P)  
T = Annualized taxable income  
W/H = Tax to be withheld for pay period

P = Number of pay periods per year  
E1 = Personal and Dependent Exemptions  
E2 = Age 65 and Over & Blind Exemptions  
W = Annualized tax to be withheld

#### Formula (Effective January 1, 2008)

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1.  $(G)P - [\$3,000 + (E1 \times \$930) + (E2 \times 800)] = T$

2. If T is:

Not over \$3,000

Over But not Over

\$3,000 \$5,000

\$5,000 \$17,000

\$17,000

W is:

2% of T

Then

\$60 + (3% of excess over \$3,000)

\$120 + (5% of excess over \$5,000)

\$720 + (5.75% of excess over \$17,000)

3.  $W \div P = W/H$

**Daily Payroll Period  
Virginia Income Tax Withholding Table  
For Wages Paid After December 31, 2007**

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
112	114	5.12	4.94	4.77	4.59	4.41	4.23	4.05	3.87	3.70	3.52	3.34
114	116	5.24	5.06	4.88	4.70	4.52	4.35	4.17	3.99	3.81	3.63	3.45
116	118	5.35	5.17	5.00	4.82	4.64	4.46	4.28	4.10	3.93	3.75	3.57
118	120	5.47	5.29	5.11	4.93	4.75	4.58	4.40	4.22	4.04	3.86	3.68
120	122	5.58	5.40	5.23	5.05	4.87	4.69	4.51	4.33	4.16	3.98	3.80
122	124	5.70	5.52	5.34	5.16	4.98	4.81	4.63	4.45	4.27	4.09	3.91
124	126	5.81	5.63	5.46	5.28	5.10	4.92	4.74	4.56	4.39	4.21	4.03
126	128	5.93	5.75	5.57	5.39	5.21	5.04	4.86	4.68	4.50	4.32	4.14
128	130	6.04	5.86	5.69	5.51	5.33	5.15	4.97	4.79	4.62	4.44	4.26
130	132	6.16	5.98	5.80	5.62	5.44	5.27	5.09	4.91	4.73	4.55	4.37
132	134	6.27	6.09	5.92	5.74	5.56	5.38	5.20	5.02	4.85	4.67	4.49
134	136	6.39	6.21	6.03	5.85	5.67	5.50	5.32	5.14	4.96	4.78	4.60
136	138	6.50	6.32	6.15	5.97	5.79	5.61	5.43	5.25	5.08	4.90	4.72
138	140	6.62	6.44	6.26	6.08	5.90	5.73	5.55	5.37	5.19	5.01	4.83
140	142	6.73	6.55	6.38	6.20	6.02	5.84	5.66	5.48	5.31	5.13	4.95
142	144	6.85	6.67	6.49	6.31	6.13	5.96	5.78	5.60	5.42	5.24	5.06
144	146	6.96	6.78	6.61	6.43	6.25	6.07	5.89	5.71	5.54	5.36	5.18
146	148	7.08	6.90	6.72	6.54	6.36	6.19	6.01	5.83	5.65	5.47	5.29
148	150	7.19	7.01	6.84	6.66	6.48	6.30	6.12	5.94	5.77	5.59	5.41
150	152	7.31	7.13	6.95	6.77	6.59	6.42	6.24	6.06	5.88	5.70	5.52
152	154	7.42	7.24	7.07	6.89	6.71	6.53	6.35	6.17	6.00	5.82	5.64
154	156	7.54	7.36	7.18	7.00	6.82	6.65	6.47	6.29	6.11	5.93	5.75
156	158	7.65	7.47	7.30	7.12	6.94	6.76	6.58	6.40	6.23	6.05	5.87
158	160	7.77	7.59	7.41	7.23	7.05	6.88	6.70	6.52	6.34	6.16	5.98
160	162	7.88	7.70	7.53	7.35	7.17	6.99	6.81	6.63	6.46	6.28	6.10
162	164	8.00	7.82	7.64	7.46	7.28	7.11	6.93	6.75	6.57	6.39	6.21
164	166	8.11	7.93	7.76	7.58	7.40	7.22	7.04	6.86	6.69	6.51	6.33
166	168	8.23	8.05	7.87	7.69	7.51	7.34	7.16	6.98	6.80	6.62	6.44
168	170	8.34	8.16	7.99	7.81	7.63	7.45	7.27	7.09	6.92	6.74	6.56
170	172	8.46	8.28	8.10	7.92	7.74	7.57	7.39	7.21	7.03	6.85	6.67
172	174	8.57	8.39	8.22	8.04	7.86	7.68	7.50	7.32	7.15	6.97	6.79
174	176	8.69	8.51	8.33	8.15	7.97	7.80	7.62	7.44	7.26	7.08	6.90
176	178	8.80	8.62	8.45	8.27	8.09	7.91	7.73	7.55	7.38	7.20	7.02
178	180	8.92	8.74	8.56	8.38	8.20	8.03	7.85	7.67	7.49	7.31	7.13
180	182	9.03	8.85	8.68	8.50	8.32	8.14	7.96	7.78	7.61	7.43	7.25
182	184	9.15	8.97	8.79	8.61	8.43	8.26	8.08	7.90	7.72	7.54	7.36
184	186	9.26	9.08	8.91	8.73	8.55	8.37	8.19	8.01	7.84	7.66	7.48
186	188	9.38	9.20	9.02	8.84	8.66	8.49	8.31	8.13	7.95	7.77	7.59
188	190	9.49	9.31	9.14	8.96	8.78	8.60	8.42	8.24	8.07	7.89	7.71
190	192	9.61	9.43	9.25	9.07	8.89	8.72	8.54	8.36	8.18	8.00	7.82
192	194	9.72	9.54	9.37	9.19	9.01	8.83	8.65	8.47	8.30	8.12	7.94
194	196	9.84	9.66	9.48	9.30	9.12	8.95	8.77	8.59	8.41	8.23	8.05
196	198	9.95	9.77	9.60	9.42	9.24	9.06	8.88	8.70	8.53	8.35	8.17
198	200	10.07	9.89	9.71	9.53	9.35	9.18	9.00	8.82	8.64	8.46	8.28
200	202	10.18	10.00	9.83	9.65	9.47	9.29	9.11	8.93	8.76	8.58	8.40
202	204	10.30	10.12	9.94	9.76	9.58	9.41	9.23	9.05	8.87	8.69	8.51
204	206	10.41	10.23	10.06	9.88	9.70	9.52	9.34	9.16	8.99	8.81	8.63
206	208	10.53	10.35	10.17	9.99	9.81	9.64	9.46	9.28	9.10	8.92	8.74
208	210	10.64	10.46	10.29	10.11	9.93	9.75	9.57	9.39	9.22	9.04	8.86
210	212	10.76	10.58	10.40	10.22	10.04	9.87	9.69	9.51	9.33	9.15	8.97
212	214	10.87	10.69	10.52	10.34	10.16	9.98	9.80	9.62	9.45	9.27	9.09
214	216	10.99	10.81	10.63	10.45	10.27	10.10	9.92	9.74	9.56	9.38	9.20
216	218	11.10	10.92	10.75	10.57	10.39	10.21	10.03	9.85	9.68	9.50	9.32
218	220	11.22	11.04	10.86	10.68	10.50	10.33	10.15	9.97	9.79	9.61	9.43
220	222	11.33	11.15	10.98	10.80	10.62	10.44	10.26	10.08	9.91	9.73	9.55
222	224	11.45	11.27	11.09	10.91	10.73	10.56	10.38	10.20	10.02	9.84	9.66
224	226	11.56	11.38	11.21	11.03	10.85	10.67	10.49	10.31	10.14	9.96	9.78
226	228	11.68	11.50	11.32	11.14	10.96	10.79	10.61	10.43	10.25	10.07	9.89
228	230	11.79	11.61	11.44	11.26	11.08	10.90	10.72	10.54	10.37	10.19	10.01

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, 2007**

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-										
\$0	\$98	1	0	0	0	0	0	0	0	0	0	0
98	100	1	0	0	0	0	0	0	0	0	0	0
100	105	1	1	0	0	0	0	0	0	0	0	0
105	110	1	1	0	0	0	0	0	0	0	0	0
110	115	1	1	0	0	0	0	0	0	0	0	0
115	120	1	1	1	0	0	0	0	0	0	0	0
120	125	1	1	1	0	0	0	0	0	0	0	0
125	130	2	1	1	0	0	0	0	0	0	0	0
130	135	2	1	1	0	0	0	0	0	0	0	0
135	140	2	1	1	1	0	0	0	0	0	0	0
140	145	2	2	1	1	0	0	0	0	0	0	0
145	150	2	2	1	1	0	0	0	0	0	0	0
150	155	2	2	1	1	1	0	0	0	0	0	0
155	160	3	2	1	1	1	0	0	0	0	0	0
160	165	3	2	2	1	1	0	0	0	0	0	0
165	170	3	2	2	1	1	0	0	0	0	0	0
170	175	3	2	2	1	1	1	0	0	0	0	0
175	180	4	3	2	1	1	1	0	0	0	0	0
180	185	4	3	2	2	1	1	0	0	0	0	0
185	190	4	3	2	2	1	1	1	0	0	0	0
190	195	4	3	3	2	1	1	1	0	0	0	0
195	200	5	4	3	2	2	1	1	0	0	0	0
200	210	5	4	3	2	2	1	1	1	0	0	0
210	220	6	5	4	3	2	2	1	1	0	0	0
220	230	6	5	4	3	3	2	1	1	1	0	0
230	240	7	6	5	4	3	2	2	1	1	0	0
240	250	7	6	5	4	4	3	2	1	1	1	0
250	260	8	7	6	5	4	3	2	2	1	1	0
260	270	8	7	6	5	5	4	3	2	2	1	1
270	280	9	8	7	6	5	4	3	2	2	1	1
280	290	9	8	7	6	6	5	4	3	2	2	1
290	300	10	9	8	7	6	5	4	3	2	2	1
300	310	10	9	8	7	7	6	5	4	3	2	2
310	320	11	10	9	8	7	6	5	4	3	3	2
320	330	11	10	9	8	8	7	6	5	4	3	2
330	340	12	11	10	9	8	7	6	5	4	4	3
340	350	12	11	10	9	9	8	7	6	5	4	3
350	360	13	12	11	10	9	8	7	6	5	5	4
360	370	13	12	11	10	10	9	8	7	6	5	4
370	380	14	13	12	11	10	9	8	7	6	6	5
380	390	14	13	12	11	11	10	9	8	7	6	5
390	400	15	14	13	12	11	10	9	8	7	7	6
400	410	15	14	13	12	12	11	10	9	8	7	6
410	420	16	15	14	13	12	11	10	9	8	8	7
420	430	16	15	14	13	13	12	11	10	9	8	7
430	440	17	16	15	14	13	12	11	10	9	9	8
440	450	18	17	16	15	14	13	12	11	10	9	8
450	460	18	17	16	15	14	13	12	11	10	10	9
460	470	19	18	17	16	15	14	13	12	11	10	9
470	480	19	18	17	16	15	14	13	12	11	11	10
480	490	20	19	18	17	16	15	14	13	12	11	10
490	500	20	19	18	17	16	15	14	13	12	12	11
500	510	21	20	19	18	17	16	15	14	13	12	11
510	520	22	21	20	19	18	16	15	14	13	13	12
520	530	22	21	20	19	18	17	16	15	14	13	12
530	540	23	22	21	20	19	18	17	16	15	14	13
540	550	23	22	21	20	19	18	17	16	15	14	13
550	560	24	23	22	21	20	19	18	17	16	15	14
560	570	25	23	22	21	20	19	18	17	16	15	14
570	580	25	24	23	22	21	20	19	18	17	16	15
580	590	26	25	24	23	22	21	19	18	17	16	15
590	600	26	25	24	23	22	21	20	19	18	17	16
600	610	27	26	25	24	23	22	21	20	19	18	17
610	620	27	26	25	24	23	22	21	20	19	18	17

**Weekly Payroll Period  
Virginia Income Tax Withholding Table  
For Wages Paid After December 31, 2007**

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-										
620	630	28	27	26	25	24	23	22	21	20	19	18
630	640	29	28	26	25	24	23	22	21	20	19	18
640	650	29	28	27	26	25	24	23	22	21	20	19
650	660	30	29	28	27	26	25	24	22	21	20	19
660	670	30	29	28	27	26	25	24	23	22	21	20
670	680	31	30	29	28	27	26	25	24	23	22	21
680	690	31	30	29	28	27	26	25	24	23	22	21
690	700	32	31	30	29	28	27	26	25	24	23	22
700	710	33	32	30	29	28	27	26	25	24	23	22
710	720	33	32	31	30	29	28	27	26	25	24	23
720	730	34	33	32	31	30	29	28	27	25	24	23
730	740	34	33	32	31	30	29	28	27	26	25	24
740	750	35	34	33	32	31	30	29	28	27	26	25
750	760	35	34	33	32	31	30	29	28	27	26	25
760	770	36	35	34	33	32	31	30	29	28	27	26
770	780	37	36	35	33	32	31	30	29	28	27	26
780	790	37	36	35	34	33	32	31	30	29	28	27
790	800	38	37	36	35	34	33	32	31	30	28	27
800	810	38	37	36	35	34	33	32	31	30	29	28
810	820	39	38	37	36	35	34	33	32	31	30	29
820	830	39	38	37	36	35	34	33	32	31	30	29
830	840	40	39	38	37	36	35	34	33	32	31	30
840	850	41	40	39	38	36	35	34	33	32	31	30
850	860	41	40	39	38	37	36	35	34	33	32	31
860	870	42	41	40	39	38	37	36	35	34	33	31
870	880	42	41	40	39	38	37	36	35	34	33	32
880	890	43	42	41	40	39	38	37	36	35	34	33
890	900	43	42	41	40	39	38	37	36	35	34	33
900	910	44	43	42	41	40	39	38	37	36	35	34
910	920	45	44	43	42	41	39	38	37	36	35	34
920	930	45	44	43	42	41	40	39	38	37	36	35
930	940	46	45	44	43	42	41	40	39	38	37	35
940	950	46	45	44	43	42	41	40	39	38	37	36
950	960	47	46	45	44	43	42	41	40	39	38	37
960	970	48	46	45	44	43	42	41	40	39	38	37
970	980	48	47	46	45	44	43	42	41	40	39	38
980	990	49	48	47	46	45	44	42	41	40	39	38
990	1000	49	48	47	46	45	44	43	42	41	40	39
1000	1010	50	49	48	47	46	45	44	43	42	41	40
1010	1020	50	49	48	47	46	45	44	43	42	41	40
1020	1030	51	50	49	48	47	46	45	44	43	42	41
1030	1040	52	51	49	48	47	46	45	44	43	42	41
1040	1050	52	51	50	49	48	47	46	45	44	43	42
1050	1060	53	52	51	50	49	48	47	45	44	43	42
1060	1070	53	52	51	50	49	48	47	46	45	44	43
1070	1080	54	53	52	51	50	49	48	47	46	45	44
1080	1090	54	53	52	51	50	49	48	47	46	45	44
1090	1100	55	54	53	52	51	50	49	48	47	46	45
1100	1110	56	55	53	52	51	50	49	48	47	46	45
1110	1120	56	55	54	53	52	51	50	49	48	47	46
1120	1130	57	56	55	54	53	52	51	50	48	47	46
1130	1140	57	56	55	54	53	52	51	50	49	48	47
1140	1150	58	57	56	55	54	53	52	51	50	49	48
1150	1160	58	57	56	55	54	53	52	51	50	49	48
1160	1170	59	58	57	56	55	54	53	52	51	50	49
1170	1180	60	59	58	56	55	54	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, 2007**

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	\$150	1	0	0	0	0	0	0	0	0	0	0
150	160	1	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	0	0	0	0	0	0	0	0	0	0
180	190	1	1	0	0	0	0	0	0	0	0	0
190	200	2	1	0	0	0	0	0	0	0	0	0
200	210	2	1	0	0	0	0	0	0	0	0	0
210	220	2	1	0	0	0	0	0	0	0	0	0
220	230	2	1	1	0	0	0	0	0	0	0	0
230	240	2	2	1	0	0	0	0	0	0	0	0
240	250	3	2	1	0	0	0	0	0	0	0	0
250	260	3	2	1	0	0	0	0	0	0	0	0
260	270	3	2	1	1	0	0	0	0	0	0	0
270	280	3	2	2	1	0	0	0	0	0	0	0
280	290	4	3	2	1	0	0	0	0	0	0	0
290	300	4	3	2	1	0	0	0	0	0	0	0
300	310	4	3	2	1	1	0	0	0	0	0	0
310	320	5	3	2	2	1	0	0	0	0	0	0
320	330	5	4	3	2	1	0	0	0	0	0	0
330	340	5	4	3	2	1	0	0	0	0	0	0
340	350	6	4	3	2	1	1	0	0	0	0	0
350	360	6	5	3	2	2	1	0	0	0	0	0
360	370	7	5	4	3	2	1	0	0	0	0	0
370	380	7	5	4	3	2	1	0	0	0	0	0
380	390	8	6	4	3	2	1	1	0	0	0	0
390	400	8	6	5	4	2	2	1	0	0	0	0
400	410	9	7	5	4	3	2	1	0	0	0	0
410	420	9	7	5	4	3	2	1	0	0	0	0
420	430	10	8	6	4	3	2	1	1	0	0	0
430	440	10	8	6	5	4	2	2	1	0	0	0
440	450	11	9	7	5	4	3	2	1	0	0	0
450	460	11	9	7	6	4	3	2	1	1	0	0
460	470	12	10	8	6	4	3	2	1	1	0	0
470	480	12	10	8	7	5	4	2	2	1	0	0
480	490	13	11	9	7	5	4	3	2	1	0	0
490	500	13	11	9	8	6	4	3	2	1	1	0
500	510	14	12	10	8	6	4	3	2	2	1	0
510	520	14	12	10	9	7	5	4	2	2	1	0
520	530	15	13	11	9	7	5	4	3	2	1	0
530	540	15	13	11	10	8	6	4	3	2	1	1
540	550	16	14	12	10	8	6	5	3	2	2	1
550	560	16	14	12	11	9	7	5	4	3	2	1
560	570	17	15	13	11	9	7	5	4	3	2	1
570	580	17	15	13	12	10	8	6	4	3	2	1
580	590	18	16	14	12	10	8	6	5	3	2	2
590	600	18	16	14	13	11	9	7	5	4	3	2
600	615	19	17	15	13	11	9	7	6	4	3	2
615	630	20	18	16	14	12	10	8	6	5	3	2
630	645	21	19	17	15	13	11	9	7	5	4	3
645	660	21	19	17	16	14	12	10	8	6	4	3
660	675	22	20	18	16	14	12	10	9	7	5	4
675	690	23	21	19	17	15	13	11	9	7	5	4
690	705	24	22	20	18	16	14	12	10	8	6	5
705	720	24	22	20	19	17	15	13	11	9	7	5
720	735	25	23	21	19	17	15	13	12	10	8	6
735	750	26	24	22	20	18	16	14	12	10	8	6
750	765	27	25	23	21	19	17	15	13	11	9	7
765	780	27	25	23	22	20	18	16	14	12	10	8
780	795	28	26	24	22	20	18	16	15	13	11	9
795	810	29	27	25	23	21	19	17	15	13	11	9
810	825	30	28	26	24	22	20	18	16	14	12	10
825	840	30	28	26	25	23	21	19	17	15	13	11

**Semi-Monthly Payroll Period  
Virginia Income Tax Withholding Table  
For Wages Paid After December 31, 2007**

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
840	855	31	29	27	25	23	21	19	18	16	14	12
855	870	32	30	28	26	24	22	20	18	16	14	12
870	885	33	31	29	27	25	23	21	19	17	15	13
885	900	34	32	29	28	26	24	22	20	18	16	14
900	915	35	32	30	28	26	24	22	21	19	17	15
915	930	36	33	31	29	27	25	23	21	19	17	15
930	945	36	34	32	30	28	26	24	22	20	18	16
945	960	37	35	33	31	29	27	25	23	21	19	17
960	975	38	36	34	31	29	27	25	24	22	20	18
975	990	39	37	35	32	30	28	26	24	22	20	18
990	1005	40	38	35	33	31	29	27	25	23	21	19
1005	1020	41	39	36	34	32	30	28	26	24	22	20
1020	1035	42	39	37	35	33	30	28	27	25	23	21
1035	1050	42	40	38	36	34	31	29	27	25	23	21
1050	1065	43	41	39	37	34	32	30	28	26	24	22
1065	1080	44	42	40	37	35	33	31	29	27	25	23
1080	1095	45	43	41	38	36	34	32	30	28	26	24
1095	1110	46	44	41	39	37	35	33	30	28	26	24
1110	1125	47	45	42	40	38	36	33	31	29	27	25
1125	1140	48	45	43	41	39	36	34	32	30	28	26
1140	1155	48	46	44	42	40	37	35	33	31	29	27
1155	1170	49	47	45	43	40	38	36	34	32	29	27
1170	1185	50	48	46	44	41	39	37	35	32	30	28
1185	1200	51	49	47	44	42	40	38	35	33	31	29
1200	1215	52	50	47	45	43	41	39	36	34	32	30
1215	1230	53	51	48	46	44	42	39	37	35	33	31
1230	1245	54	51	49	47	45	43	40	38	36	34	31
1245	1260	55	52	50	48	46	43	41	39	37	34	32
1260	1275	55	53	51	49	46	44	42	40	38	35	33
1275	1290	56	54	52	50	47	45	43	41	38	36	34
1290	1305	57	55	53	50	48	46	44	42	39	37	35
1305	1320	58	56	54	51	49	47	45	42	40	38	36
1320	1335	59	57	54	52	50	48	45	43	41	39	37
1335	1350	60	57	55	53	51	49	46	44	42	40	37
1350	1365	61	58	56	54	52	49	47	45	43	41	38
1365	1380	61	59	57	55	53	50	48	46	44	41	39
1380	1395	62	60	58	56	53	51	49	47	44	42	40
1395	1410	63	61	59	56	54	52	50	48	45	43	41
1410	1425	64	62	60	57	55	53	51	48	46	44	42
1425	1440	65	63	60	58	56	54	52	49	47	45	43
1440	1455	66	64	61	59	57	55	52	50	48	46	43
1455	1470	67	64	62	60	58	55	53	51	49	47	44
1470	1485	67	65	63	61	59	56	54	52	50	47	45
1485	1500	68	66	64	62	59	57	55	53	51	48	46
1500	1515	69	67	65	63	60	58	56	54	51	49	47
1515	1530	70	68	66	63	61	59	57	54	52	50	48
1530	1545	71	69	66	64	62	60	58	55	53	51	49
1545	1560	72	70	67	65	63	61	58	56	54	52	50
1560	1575	73	70	68	66	64	62	59	57	55	53	50
1575	1590	74	71	69	67	65	62	60	58	56	53	51
1590	1605	74	72	70	68	65	63	61	59	57	54	52
1605	1620	75	73	71	69	66	64	62	60	57	55	53
1620	1635	76	74	72	69	67	65	63	60	58	56	54
1635	1650	77	75	73	70	68	66	64	61	59	57	55
1650	1665	78	76	73	71	69	67	64	62	60	58	56
1665	1680	79	76	74	72	70	68	65	63	61	59	56
1680	1695	80	77	75	73	71	68	66	64	62	59	57
1695	1710	80	78	76	74	71	69	67	65	63	60	58

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, 2007**

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	\$140	0	0	0	0	0	0	0	0	0	0	0
140	150	1	0	0	0	0	0	0	0	0	0	0
150	160	1	0	0	0	0	0	0	0	0	0	0
160	170	1	0	0	0	0	0	0	0	0	0	0
170	180	1	1	0	0	0	0	0	0	0	0	0
180	190	1	1	0	0	0	0	0	0	0	0	0
190	200	2	1	0	0	0	0	0	0	0	0	0
200	210	2	1	0	0	0	0	0	0	0	0	0
210	220	2	1	1	0	0	0	0	0	0	0	0
220	230	2	2	1	0	0	0	0	0	0	0	0
230	240	3	2	1	0	0	0	0	0	0	0	0
240	250	3	2	1	1	0	0	0	0	0	0	0
250	260	3	2	1	1	0	0	0	0	0	0	0
260	270	3	2	2	1	0	0	0	0	0	0	0
270	280	4	3	2	1	0	0	0	0	0	0	0
280	290	4	3	2	1	1	0	0	0	0	0	0
290	300	4	3	2	2	1	0	0	0	0	0	0
300	310	5	4	3	2	1	0	0	0	0	0	0
310	320	5	4	3	2	1	1	0	0	0	0	0
320	330	6	4	3	2	1	1	0	0	0	0	0
330	340	6	5	3	2	2	1	0	0	0	0	0
340	350	7	5	4	3	2	1	0	0	0	0	0
350	360	7	5	4	3	2	1	1	0	0	0	0
360	370	8	6	4	3	2	2	1	0	0	0	0
370	380	8	6	5	4	2	2	1	0	0	0	0
380	390	9	7	5	4	3	2	1	0	0	0	0
390	400	9	7	6	4	3	2	1	1	0	0	0
400	410	10	8	6	4	3	2	2	1	0	0	0
410	420	10	8	7	5	4	3	2	1	0	0	0
420	430	11	9	7	5	4	3	2	1	1	0	0
430	440	11	9	8	6	4	3	2	1	1	0	0
440	450	12	10	8	6	5	4	2	2	1	0	0
450	460	12	10	9	7	5	4	3	2	1	0	0
460	470	13	11	9	7	6	4	3	2	1	1	0
470	480	13	11	10	8	6	4	3	2	2	1	0
480	490	14	12	10	8	7	5	4	3	2	1	0
490	500	14	12	11	9	7	5	4	3	2	1	1
500	510	15	13	11	9	8	6	4	3	2	1	1
510	520	15	13	12	10	8	6	5	3	2	2	1
520	530	16	14	12	10	9	7	5	4	3	2	1
530	540	16	14	13	11	9	7	6	4	3	2	1
540	550	17	15	13	11	10	8	6	4	3	2	2
550	560	17	15	14	12	10	8	7	5	4	3	2
560	570	18	16	14	12	11	9	7	5	4	3	2
570	580	18	16	15	13	11	9	8	6	4	3	2
580	590	19	17	15	13	12	10	8	6	5	3	2
590	600	19	17	16	14	12	10	9	7	5	4	3
600	610	20	18	16	14	13	11	9	7	5	4	3
610	620	20	18	17	15	13	11	10	8	6	4	3
620	630	21	19	17	15	14	12	10	8	6	5	4
630	640	21	19	18	16	14	12	11	9	7	5	4
640	650	22	20	18	16	15	13	11	9	7	6	4
650	660	22	20	19	17	15	13	12	10	8	6	4
660	670	23	21	19	17	16	14	12	10	8	7	5
670	680	23	21	20	18	16	14	13	11	9	7	5
680	690	24	22	20	18	17	15	13	11	9	8	6
690	700	24	22	21	19	17	15	14	12	10	8	6
700	710	25	23	21	19	18	16	14	12	10	9	7
710	720	25	23	22	20	18	16	15	13	11	9	7
720	730	26	24	22	20	19	17	15	13	11	10	8
730	740	26	24	23	21	19	17	16	14	12	10	8
740	750	27	25	23	21	20	18	16	14	12	11	9
750	760	27	25	24	22	20	18	17	15	13	11	9
760	770	28	26	24	22	21	19	17	15	13	12	10

**Biweekly Payroll Period  
Virginia Income Tax Withholding Table  
For Wages Paid After December 31, 2007**

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
770	780	28	26	25	23	21	19	18	16	14	12	10
780	790	29	27	25	23	22	20	18	16	14	13	11
790	800	29	27	26	24	22	20	19	17	15	13	11
800	810	30	28	26	24	23	21	19	17	15	14	12
810	820	31	29	27	25	23	21	20	18	16	14	12
820	830	31	29	27	25	24	22	20	18	16	15	13
830	840	32	30	28	26	24	22	21	19	17	15	13
840	850	32	30	28	26	25	23	21	19	17	16	14
850	860	33	31	29	27	25	23	22	20	18	16	14
860	870	33	31	29	27	26	24	22	20	18	17	15
870	880	34	32	30	28	26	24	23	21	19	17	15
880	890	35	33	31	28	27	25	23	21	19	18	16
890	900	35	33	31	29	27	25	24	22	20	18	16
900	910	36	34	32	30	28	26	24	22	20	19	17
910	920	36	34	32	30	28	26	25	23	21	19	17
920	930	37	35	33	31	29	27	25	23	21	20	18
930	940	38	35	33	31	29	27	26	24	22	20	18
940	950	38	36	34	32	30	28	26	24	22	21	19
950	960	39	37	35	32	30	28	27	25	23	21	19
960	970	39	37	35	33	31	29	27	25	23	22	20
970	980	40	38	36	34	32	30	28	26	24	22	20
980	990	40	38	36	34	32	30	28	26	24	23	21
990	1000	41	39	37	35	33	31	29	27	25	23	21
1000	1010	42	39	37	35	33	31	29	27	25	24	22
1010	1020	42	40	38	36	34	32	30	28	26	24	22
1020	1030	43	41	39	37	34	32	30	28	26	25	23
1030	1040	43	41	39	37	35	33	31	29	27	25	23
1040	1050	44	42	40	38	36	34	31	29	27	26	24
1050	1060	44	42	40	38	36	34	32	30	28	26	24
1060	1070	45	43	41	39	37	35	33	31	29	27	25
1070	1080	46	44	41	39	37	35	33	31	29	27	25
1080	1090	46	44	42	40	38	36	34	32	30	28	26
1090	1100	47	45	43	41	38	36	34	32	30	28	26
1100	1110	47	45	43	41	39	37	35	33	31	29	27
1110	1120	48	46	44	42	40	38	36	33	31	29	27
1120	1130	48	46	44	42	40	38	36	34	32	30	28
1130	1140	49	47	45	43	41	39	37	35	33	31	28
1140	1150	50	48	45	43	41	39	37	35	33	31	29
1150	1160	50	48	46	44	42	40	38	36	34	32	30
1160	1170	51	49	47	45	43	40	38	36	34	32	30
1170	1180	51	49	47	45	43	41	39	37	35	33	31
1180	1190	52	50	48	46	44	42	40	37	35	33	31
1190	1200	52	50	48	46	44	42	40	38	36	34	32
1200	1210	53	51	49	47	45	43	41	39	37	35	32
1210	1220	54	52	49	47	45	43	41	39	37	35	33
1220	1230	54	52	50	48	46	44	42	40	38	36	34
1230	1240	55	53	51	49	47	44	42	40	38	36	34
1240	1250	55	53	51	49	47	45	43	41	39	37	35
1250	1260	56	54	52	50	48	46	44	42	39	37	35
1260	1270	56	54	52	50	48	46	44	42	40	38	36
1270	1280	57	55	53	51	49	47	45	43	41	39	36
1280	1290	58	56	54	51	49	47	45	43	41	39	37
1290	1300	58	56	54	52	50	48	46	44	42	40	38
1300	1310	59	57	55	53	51	49	46	44	42	40	38
1310	1320	59	57	55	53	51	49	47	45	43	41	39
1320	1330	60	58	56	54	52	50	48	46	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, 2007**

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	\$260	0	0	0	0	0	0	0	0	0	0	0
260	280	1	0	0	0	0	0	0	0	0	0	0
280	300	1	0	0	0	0	0	0	0	0	0	0
300	320	1	0	0	0	0	0	0	0	0	0	0
320	340	2	0	0	0	0	0	0	0	0	0	0
340	360	2	1	0	0	0	0	0	0	0	0	0
360	380	3	1	0	0	0	0	0	0	0	0	0
380	400	3	1	0	0	0	0	0	0	0	0	0
400	420	3	2	0	0	0	0	0	0	0	0	0
420	440	4	2	1	0	0	0	0	0	0	0	0
440	460	4	3	1	0	0	0	0	0	0	0	0
460	450	4	2	1	0	0	0	0	0	0	0	0
450	500	5	3	2	0	0	0	0	0	0	0	0
500	520	6	4	2	1	0	0	0	0	0	0	0
520	540	6	4	3	1	0	0	0	0	0	0	0
540	560	7	5	3	2	0	0	0	0	0	0	0
560	580	7	5	4	2	0	0	0	0	0	0	0
580	600	8	6	4	2	1	0	0	0	0	0	0
600	620	9	6	4	3	1	0	0	0	0	0	0
620	640	9	7	5	3	2	0	0	0	0	0	0
640	660	10	7	5	4	2	0	0	0	0	0	0
660	680	11	8	6	4	2	1	0	0	0	0	0
680	700	12	9	6	4	3	1	0	0	0	0	0
700	725	13	9	7	5	3	2	0	0	0	0	0
725	750	14	10	8	6	4	2	1	0	0	0	0
750	775	15	12	9	6	4	3	1	0	0	0	0
775	800	17	13	9	7	5	3	2	0	0	0	0
800	825	18	14	10	8	5	4	2	1	0	0	0
825	850	19	15	11	9	6	4	3	1	0	0	0
850	875	20	17	13	9	7	5	3	2	0	0	0
875	900	22	18	14	10	8	5	4	2	1	0	0
900	925	23	19	15	11	8	6	4	3	1	0	0
925	950	24	20	16	13	9	7	5	3	2	0	0
950	975	25	22	18	14	10	8	5	4	2	1	0
975	1000	27	23	19	15	11	8	6	4	3	1	0
1000	1025	28	24	20	16	12	9	7	5	3	2	0
1025	1050	29	25	21	18	14	10	8	5	4	2	1
1050	1075	30	27	23	19	15	11	8	6	4	3	1
1075	1100	32	28	24	20	16	12	9	7	5	3	2
1100	1125	33	29	25	21	17	14	10	7	5	4	2
1125	1150	34	30	26	23	19	15	11	8	6	4	3
1150	1175	35	32	28	24	20	16	12	9	7	5	3
1175	1200	37	33	29	25	21	17	13	10	7	5	4
1200	1225	38	34	30	26	22	19	15	11	8	6	4
1225	1250	39	35	31	28	24	20	16	12	9	7	5
1250	1275	40	37	33	29	25	21	17	13	10	7	5
1275	1300	42	38	34	30	26	22	18	15	11	8	6
1300	1325	43	39	35	31	27	24	20	16	12	9	7
1325	1350	44	40	36	33	29	25	21	17	13	10	7
1350	1375	45	42	38	34	30	26	22	18	14	11	8
1375	1400	47	43	39	35	31	27	23	20	16	12	9
1400	1425	48	44	40	36	32	29	25	21	17	13	10
1425	1450	49	45	41	38	34	30	26	22	18	14	10
1450	1475	50	47	43	39	35	31	27	23	19	16	12
1475	1500	52	48	44	40	36	32	28	25	21	17	13
1500	1525	53	49	45	41	37	34	30	26	22	18	14
1525	1550	54	50	46	43	39	35	31	27	23	19	15
1550	1575	55	52	48	44	40	36	32	28	24	21	17
1575	1600	57	53	49	45	41	37	33	30	26	22	18
1600	1625	58	54	50	46	42	39	35	31	27	23	19
1625	1650	59	55	51	48	44	40	36	32	28	24	20
1650	1675	60	57	53	49	45	41	37	33	29	26	22

**Monthly Payroll Period**  
**Virginia Income Tax Withholding Table**  
**For Wages Paid After December 31, 2007**

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-										
1675	1700	62	58	54	50	46	42	38	35	31	27	23
1700	1725	63	59	55	51	47	44	40	36	32	28	24
1725	1750	65	60	56	53	49	45	41	37	33	29	25
1750	1775	66	62	58	54	50	46	42	38	34	31	27
1775	1800	68	63	59	55	51	47	43	40	36	32	28
1800	1825	69	65	60	56	52	49	45	41	37	33	29
1825	1850	71	66	62	58	54	50	46	42	38	34	30
1850	1875	72	68	63	59	55	51	47	43	39	36	32
1875	1900	73	69	65	60	56	52	48	45	41	37	33
1900	1925	75	70	66	61	57	54	50	46	42	38	34
1925	1950	76	72	67	63	59	55	51	47	43	39	35
1950	1975	78	73	69	64	60	56	52	48	44	41	37
1975	2000	79	75	70	66	61	57	53	50	46	42	38
2000	2025	81	76	72	67	63	59	55	51	47	43	39
2025	2075	83	79	75	70	66	61	57	53	49	46	42
2075	2100	85	80	76	72	67	63	58	55	51	47	43
2100	2125	86	82	77	73	69	64	60	56	52	48	44
2125	2150	88	83	79	74	70	66	61	57	53	49	45
2150	2175	89	85	80	76	71	67	62	58	54	51	47
2175	2200	91	86	82	77	73	68	64	60	56	52	48
2200	2225	92	88	83	79	74	70	65	61	57	53	49
2225	2250	94	89	85	80	76	71	67	62	58	54	50
2250	2275	95	91	86	82	77	73	68	64	59	56	52
2275	2300	96	92	88	83	79	74	70	65	61	57	53
2300	2325	98	93	89	84	80	76	71	67	62	58	54
2325	2350	99	95	90	86	81	77	73	68	64	59	55
2350	2375	101	96	92	87	83	78	74	70	65	61	57
2375	2400	102	98	93	89	84	80	75	71	67	62	58
2400	2425	104	99	95	90	86	81	77	72	68	63	59
2425	2450	105	101	96	92	87	83	78	74	69	65	60
2450	2475	106	102	98	93	89	84	80	75	71	66	62
2475	2500	108	103	99	95	90	86	81	77	72	68	63
2500	2525	109	105	100	96	92	87	83	78	74	69	65
2525	2550	111	106	102	97	93	89	84	80	75	71	66
2550	2575	112	108	103	99	94	90	85	81	77	72	68
2575	2600	114	109	105	100	96	91	87	82	78	74	69
2600	2625	115	111	106	102	97	93	88	84	79	75	71
2625	2650	117	112	108	103	99	94	90	85	81	76	72
2650	2675	118	114	109	105	100	96	91	87	82	78	73
2675	2700	119	115	111	106	102	97	93	88	84	79	75
2700	2725	121	116	112	107	103	99	94	90	85	81	76
2725	2750	122	118	113	109	104	100	96	91	87	82	78
2750	2775	124	119	115	110	106	101	97	93	88	84	79
2775	2800	125	121	116	112	107	103	98	94	90	85	81
2800	2825	127	122	118	113	109	104	100	95	91	86	82
2825	2850	128	124	119	115	110	106	101	97	92	88	83
2850	2875	129	125	121	116	112	107	103	98	94	89	85
2875	2900	131	126	122	118	113	109	104	100	95	91	86
2900	2925	132	128	123	119	115	110	106	101	97	92	88
2925	2950	134	129	125	120	116	112	107	103	98	94	89
2950	2975	135	131	126	122	117	113	108	104	100	95	91
2975	3000	137	132	128	123	119	114	110	105	101	97	92
3000	3025	138	134	129	125	120	116	111	107	102	98	94
3025	3050	140	135	131	126	122	117	113	108	104	99	95
3050	3075	141	137	132	128	123	119	114	110	105	101	96
3075	3100	142	138	134	129	125	120	116	111	107	102	98
3100	3125	144	139	135	130	126	122	117	113	108	104	99
3125	3150	145	141	136	132	127	123	119	114	110	105	101

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.