Vermont Department of Labor

Employer Services Unit
802-828-4344

Facsimile C101 Quarterly Wage and Contributions Report Specifications

Effective with the filing of the Employer's Quarterly Wage and Contribution Report (Form C-101) for the quarter ending June 30, 2007, employers will be REQUIRED to calculate and pay a healthcare premium on their "uncovered" workers. With the onset of Catamount Health Care reporting, the C-101 Quarterly Wage and Contribution Report and Instructions were revised. An updated copy can always be obtained on our website at www.labor.vermont.gov under "Forms and Publications" or by calling Employer Services at 802-828-4344.

All facsimile reports submitted must meet the following departmental specifications for the scan line and contain the new format that accommodates the health care reporting.

SPECIFICATIONS:

All facsimile reports must be printed on 24 lb. paper and have a serviceable perforation between the two sections. The top section of the form (employee wage data) must be printed or typed in dark ink. On the lower section of the form (SUTA and Health Care calculation), the first twelve letters of the legal entity must be printed after the employer number on top left corner, the scan line on the bottom must be printed 1/4" to 1/2" from the bottom edge with the top and bottom white space of at least 1/2". The scan line must include the following information: employer number, check digit* **(see page 2)**, quarter/year, quarter ending date, quarter due date, 8 space field to reflect employer credit balance (if no credit balance, zero filled) and 4 digit rate field. The font is OCR. The formula for computing the check digit is enclosed.

Example:	000	0000	0	0	00	00	00	00	00	00	00	00000000	0000
	200	8555	5	4	03	12	31	03	01	31	04	00000000	0100
Spacing:		1	2	2	1	2	1	1	2	1	1	2	2

C-101 Test Samples must be submitted to us before we will grant approval for their use. If your form cannot be copied exactly to specifications, you are required to use the form this department furnishes to each employer. Please send these to: Attention: Cashier, Vermont Department of Labor, 5 Green Mountain Drive, P.O. Box 488, Montpelier, VT 05601-0488. You will be notified of their approval or disapproval. A report penalty of $35.00 may be assessed if either the required specifications are not met or the Health Care reporting fields are not part of the form. Even if you have sent in samples to be tested in the past, you will still need to send in samples that accommodate the new specifications.

CREDITS:

Each quarter any credit amounts will be reported in Item or Box #14. Employers **MUST APPLY** credit amounts towards any amounts due the following quarters. All credits are reflected on the Employer's Quarterly Wage and Contribution Report whether you receive your report in the mail or complete it on the internet, in addition to automated billing notices, statements, and/or on rate tapes.

*Check Digit Routine
Modulus 10 Formula

1. Vermont Employer Account Numbers consist of seven digits. Multiply each of the seven digits by the weighing factor, working from right to left.

2. Add the seven products.

3. Divide the sum by 10.

4. Subtract the remainder portion of the answer from 10.

   The result is the check digit.

EXAMPLE:

Vermont Employer Account Number = 2017724

Digits:	2	0	1	7	7	2	4
Weights:	7	1	3	7	1	3	7
Products:	14	0	3	49	7	6	28

Sum:

14
3
49
7
6
28
———
107

Divide: 107 / 10 = 10 with a remainder of 7

Check Digit: 10 - 7 = 3

The check digit for Employer Number 2017724 is 3.

Please Note: If there is 0 remainder resulting in a check digit of 10, use only 0 in the scan line.

Equal Opportunity is the Law
The State of Vermont is an Equal Opportunity/Affirmative Action Employer. Applications from women, individuals with disabilities, and people from diverse cultural backgrounds are encouraged. Auxiliary aids and services are available upon request to individuals with disabilities. 711 (TTY/Relay Service) or 802-828-4203 TDD (Vermont Department of Labor). Interpretative services are available for limited English proficiency customers. For more information please visit: http://www.dol.gov/oasam/programs/crc/ISpeakCards.pdf