

Vermont Department of Labor
HEALTH CARE CONTRIBUTION WORKSHEET for _____
 (Quarter/Year)

Effective with the quarter beginning April 1, 2007, employers must gather information to determine if a Health Care Contribution will be due for the reporting quarter. Quarterly Health Care contributions are calculated by determining the "Full Time Equivalent" (FTEs) worked by "uncovered" employees during the reporting quarter. The following worksheet will help you determine what amount, if any, is owed. Complete instructions and further information about this worksheet are provided in form HC-3, which is available on our website at www.labor.vermont.gov or by calling Employer Services at 802-828-4344.

Hours in the reporting quarter shall NOT exceed 520 for EACH employee.

Uncovered Vermont Employee Count:

Total # of hours worked
by ALL uncovered employees

Section I

If you do **NOT** offer to pay a portion of a Health Care plan for ANY employees:

- Enter the total number of hours worked by all employees you employed during the reporting quarter on this line and proceed to "**Calculations**" section of this form.

Section I, Line 1

Section II

If you **DO** offer to pay a portion of a Health Care plan for some or all employees:

- Enter the total number of hours worked by all employees who were offered and are eligible for coverage, but elect not to accept the coverage and have no other health care coverage.
- Enter the total number of hours worked by all employees who are not eligible for health care coverage offered by you. You should also report on this line the total number of hours worked by all "seasonal" or "part-time" employees who: 1) do not have health care; or, 2) have VHAP or Medicaid; or, 3) have worked over the hours/time period allowable to be classified as a "seasonal" or "part-time" employee.

Section II, Line 1

Section II, Line 2

<u>Quarter Ending Dates:</u>	<u># of FTEs Exempted</u>	Use these Exemptions for Line C calculations below.
6/30/07 - 6/30/08	8	
9/30/08 - 6/30/09	6	
9/30/09 and subsequent	4	

Calculations:

A. Enter the grand total of hours worked by all "uncovered" employees indicated above on Line A. **(If grand total is a partial hour, round down to the nearest hour.)** _____
Line A

B. Divide Line A by 520 and enter results on Line B. This is your **unadjusted** FTE count. **(If necessary, round down to the nearest whole number.)** _____
Line B

C. Subtract the number of exempted FTEs (see above) from Line B and enter results on Line C. This is your **adjusted** and reportable FTE count. **(If less than or equal to zero, you must report zero on C-101 Line 16.)** _____
Line C

D. Multiply Line C by \$91.25 and enter results on Line D. This is your quarterly Health Care Contribution. **(Report this amount, even if zero, on C-101 Line 17.)** _____
Line D

Do not return this form to the department. You must retain it in your records for THREE YEARS.

HC-1 DECISION TREE

(Refer to worksheet instructions form HC-3 for definitions and more information.)

QUESTION: Do you offer to pay a portion of a Health Care plan to some of your employees?

IF NO (SECTION I)

All employees are considered “uncovered” and **ALL** hours worked **MUST BE** included in FTE calculation.

STOP

IF YES (SECTION II)

Consider each individual employee:

Is Employee eligible to enroll?

IF YES

Does the employee choose to participate in the plan?

IF YES

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF NO

Have employee complete VDOL Declaration of Coverage, Form HC-2.

Did employee indicate coverage from another source?

IF YES

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF NO

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Can the employee be classified as “seasonal” or “part-time” as defined in worksheet instructions?

IF YES

Have employee complete VDOL Declaration of Coverage, Form HC-2.

Did employee check box “I do not have coverage or I have coverage through VHAP or Medicaid?”

IF YES

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Did Employee work more than the allowable time/hours allowable to be classified “seasonal” or “part-time”?

IF NO

Employee is considered covered; hours are **excluded** from FTE calculation.

STOP

IF YES

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP

IF NO

Employee is considered uncovered and ALL hours are **included** in FTE calculation.

STOP