

Vermont Department of Labor

P.O. Box 488

Montpelier, VT 05601-0488

802-828-4344

www.labor.vermont.gov

THE SECOND QUARTER 2019 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS JULY 31, 2019

Annual UI Rate Notices

Please be advised, due to a mailing issue occurring, the UI Rate Notices have a mail date of June 24, 2019 printed on them, however, they did not actually mail until July 11, 2019. Employers have 30 days from the date the notices mailed to submit an appeal. Please do not confuse your new rate with your current rate for this reporting quarter (2nd quarter 2019). New rates are effective July 1, 2019 for the report due on October 31, 2019, for the quarter ending September 30, 2019. Additional information, along with Frequently Asked Questions, are available on the VDOL website at <http://labor.vermont.gov/unemployment-insurance/ui-employers/unemployment-tax-rates>.

Employer Rate Schedule

Effective July 1, 2019 through June 30, 2020, Tax Rate Schedule III will be in effect for all tax paying employers. Experience rates range between 0.8% and 6.5% under Schedule III. The tax schedules and rates are as follows:

Tax Rate Class	Tax Rate Schedules				
	1	2	3	4	5
0	0.4	0.6	0.8	1.1	1.3
1	0.5	0.7	0.9	1.2	1.5
2	0.6	0.8	1.1	1.4	1.8
3	0.7	1.0	1.4	1.7	2.1
4	0.8	1.2	1.7	2.0	2.4
5	0.9	1.4	2.0	2.3	2.7
6	1.1	1.7	2.3	2.6	3.0
7	1.4	2.0	2.6	2.9	3.3
8	1.7	2.3	2.9	3.2	3.6
9	2.0	2.6	3.2	3.5	4.0
10	2.3	2.9	3.5	3.8	4.4
11	2.6	3.2	3.8	4.1	4.8
12	2.9	3.5	4.1	4.5	5.2
13	3.2	3.8	4.4	4.9	5.6
14	3.5	4.1	4.7	5.3	6.0
15	3.8	4.4	5.0	5.7	6.4
16	4.1	4.7	5.3	6.1	6.8
17	4.4	5.0	5.6	6.5	7.2
18	4.7	5.3	5.9	6.9	7.6
19	5.0	5.6	6.2	7.3	8.0
20	5.4	5.9	6.5	7.7	8.4

Maintaining Records

This is a reminder that Vermont employers subject to unemployment insurance contributions are mandated to maintain records required by Vermont statute and the Vermont Employment Security Board Rules, which can be found on the VDOL website at <http://labor.vermont.gov/unemployment-insurance/unemployment-information-employers/employer-publications-and-posters>. Rule 4 requires, among other things, that employers maintain for each worker the actual days the worker performed services in employment each week and the actual number of hours the worker performed services in employment each day. Employers must maintain and preserve records for four years.

Free Mandatory Posters

Mandatory Posters can be printed for free from the Department's website at <http://labor.vermont.gov/wage-and-hour/posters-and-publications>.