

Vermont Department of Labor • [www.labor.vermont.gov](http://www.labor.vermont.gov)  
C-101 - Employer's Quarterly Wage and Contribution Report

**FILING INFORMATION**

Each quarter employers must file an electronic report which includes both State Unemployment and Health Care reporting and any amounts potentially due. Reports must be filed on the Internet. All employers must file and pay their reports electronically. All reports must be filed by the due date and in accordance with the specifications indicated below to avoid a penalty being assessed.

**INTERNET FILING**

Employers reporting 0 to 250 employees:

- The electronic Vermont Internet Tax and Wage System (VITWS) can be accessed at [www.labor.vermont.gov](http://www.labor.vermont.gov), under "Employer Online Services" and selecting "File Your Quarterly Reports & Taxable Wage Base information".
- New Employers will be mailed a temporary password. When the temporary password is received, log onto the Vermont internet Tax and Wage System (VITWS) to create your own custom password for quarterly filing. Please retain your newly established password for safe keeping, as this will be your permanent password for all future filings. If you need to reset your password, you will need to call the Employer Services Unit at 802-828-4344.

Employers reporting more than 250 employees:

- Must utilize the Large Employer Reporting System
- If you are not registered, please find the specifications and application (C-29A) at [www.labor.vermont.gov](http://www.labor.vermont.gov) under "Forms", "Employer Forms".
- To utilize the Large Employer Reporting System, a C-29A must be submitted to the department.

**REPORT DUE DATES**

For Wages Paid During	Report Due By:
Jan, Feb, Mar	April 30
Apr, May, Jun	July 31
Jul, Aug, Sep	October 31
Oct, Nov, Dec	January 31

**GENERAL INFORMATION**

- A **penalty** will be assessed if reports are not received on or before the due date or, are not filed electronically.
- **Interest** accrues at 18% annually on any unpaid tax from the quarterly due date to the date payment is received.
- **Individuals exempt from coverage and not reportable** include: Sole proprietors or members of partnerships or single members of limited liability companies; parents, spouses, civil union partners, and children under 18 years of age, of the sole proprietor; individuals who are enrolled in a full-time accredited educational program which combines academic instruction with work experience; elected officials of a government entity; and volunteer fire and emergency personnel.
- **Gross wages paid are defined as:** Wages **before** deductions are made for such items as withholding and Social Security/FICA taxes.
- **Wages include all remuneration for services** such as: Salaries, draws, commissions, profit sharing draws, employees' shares of Social Security, or any other term, paid in money or something other than money, on the basis of piece rates, hour rates, day rates or fixed weekly, monthly or annual stipends; payments into pension funds, union dues, insurance, etc.; meals and lodging provided by an employer to an employee even when used to meet minimum wage requirement; severance pay, wages in lieu of notice, vacation, advances to employees for expenses (including travel) for which no accounting or reporting to the employer by the employee is required; tips which are reported pursuant to Section 6053 of the Internal Revenue Code; sick pay payments made under an employer's plan through the first six months; sick payments provided from a third-party insurer financed by employee-paid premiums are taxable to the employer if the employer is notified by the insurer of said payment. Otherwise the insurer is responsible for reporting the taxable wage; employee contributions to a 401K deferred-compensation plan; cash value of benefits provided under a Cafeteria Plan as described in Section 125 of the Internal Revenue Service Code.
- **Wages do not include:** Facilities or other privileges (entertainment, restaurant meals, medical services, "courtesy discounts" on purchases) furnished or offered by an employer merely as a convenience to the work or as a means of promoting the value or efficiency of work; director's fees; payments paid by the employer to or on behalf of an employee for sickness or accidental disability after six months; contributions paid by the employer to an employee pension plan; payments made by Workers' Compensation.

**NOTE: Taxes due to the Vermont Department of Labor must NOT be deducted from workers' wages.**

**EMPLOYER'S QUARTERLY WAGE & CONTRIBUTION REPORT**

**VERMONT DEPARTMENT OF LABOR**  
**Attn: Employer Services**  
**P.O. Box 488**  
**Montpelier, Vermont 05601-0488**

**TO ENSURE PROPER CREDIT TO YOUR ACCOUNT,  
 DEPARTMENT COPY MUST BE RETURNED WITH PAYMENT.**

INDICATE THE NAME AND ADDRESS OF YOUR BUSINESS BELOW.   
 PLEASE CHECK THIS BOX IF THIS IS A NEW MAILING ADDRESS.

**Department Copy  
 PLEASE DO NOT  
 SEND PHOTOCOPY**  
 This report can be filed  
 online by registering at  
[https://uipublic.labor.  
 vermont.gov/Employer.html](https://uipublic.labor.vermont.gov/Employer.html)

EMPLOYER NUMBER
EMPLOYER NAME
Q-YR
QUARTER ENDING
DUE DATE

EMPLOYEE WAGE DATA FOR THIS QUARTER (Please type or print entries IN BLACK or BLUE INK only)					
1. SOCIAL SECURITY NUMBER	2. EMPLOYEE'S NAME (Last, First, Middle Initial)	3. TOTAL GROSS WAGES PAID THIS QUARTER	4. H/S	5. HOURLY RATE	6. GENDER M - F
<b>TEMPLATE ONLY</b>					
<b>DO NOT USE</b>					
7. PAGE 1 of ____ PAGE			TOTAL WAGES THIS PAGE	C-101 (9/11)	

IF NO ENTRY REQUIRED, ENTER ZEROES.

EMPLOYER NUMBER:		QUARTER ENDING:		DUE DATE:	
<b>Employment Information</b>		1st month total	2nd month total	3rd month total	3rd month FEMALE only
8. For each month during this quarter, report the number of covered employees who worked or received pay for the payroll period that includes the 12th day of the month.					
9. Status of business - check all that apply: <input type="checkbox"/> No longer have employees in VT <input type="checkbox"/> Discontinued business in VT <input type="checkbox"/> Ownership or name as shown above has changed					
<b>UI Tax Contributions</b>			<b>Health Care Contributions</b>		
10. Total Gross Wages Paid to all Subject Employees this Qtr.	Department Use Only	16. Adjusted Uncovered FTE: (Line C from Worksheet)		17. Total HC Contributions Due: (Line D from Worksheet)	
11. Portion of Quarterly Wages from Line 10 IN EXCESS of Year Limit Per Employee of		<b>Total Amounts Due Vermont Department of Labor (VDOL)</b>			
12. Taxable Wages - Subtract Line 11 from Line 10		18. Add Lines 15 and 17 together and enter total:			
13. Contribution Tax Due (Line 12) Times Your Rate of		<b>Submit payment payable to VDOL for the total amount indicated on Line 18.</b>			
14. Credit Adjustment (Subject to Change, see instructions)		SIGNATURE AND TITLE (Must be owner, principal officer or authorized representative)			
15. <b>TOTAL SUTA Tax Due</b> - Line 13 Minus Line 14; if amount is negative, enter 0	Department Use Only		Telephone Number		Date
CERTIFICATION: I certify I have compiled this report with the requirements of 21 VSA Section 687 relating to securing workers' compensation coverage for my employees and the information contained in this report and all attachments are correct to the best of my knowledge.					