

Vermont Department of Labor

P.O. Box 488

Montpelier, VT 05601-0488

802-828-4344

www.labor.vermont.gov

March 30, 2015

THE FIRST QUARTER 2015 C101 REPORT FILING DUE APRIL 30, 2015

Electronic Filing for All Employers - All employers are required to file their quarterly Unemployment Insurance Wage and Contribution Reports electronically.

Employers reporting 0 to 250 employees:

- The electronic Vermont Internet Tax and Wage System (VITWS) can be accessed at www.labor.vermont.gov, under “Employer Online Services” and selecting “File Your Quarterly Reports & Taxable Wage Base Information”.
- Use your previously established custom password. If you need to reset your password, please contact the Employer Services Unit at 802-828-4344.

Employers reporting more than 250 employees:

- Utilize the Large Employer Reporting System.

Streamline Your Reporting Process – VDOL Employer Online Services include:

- Report new hires
- File quarterly UI reports
- Make payments
- Report a worker’s Return to Work date
- File fraud tips and complaints

To access these online services, log onto www.labor.vermont.gov and select “Employer Online Services”.

How To Correct Previously Filed Reports – To correct previously filed report(s), clearly identify the adjustment on a hard copy of the original report for the specific quarter that needs to be corrected. Submit the corrected report to VDOL Employer Services by either US mail, fax (802-828-4248) or email a scan of the document to Labor-UIAndWagesDivision@state.vt.us with an explanation of the error. If the total wages are affected by the change, you must include the name(s), social security number(s) and wages of the employee(s) affected. For assistance, please call the Employer Services Unit at 802-828-4344.

Taxable Wage Base – Effective January 1, 2015 the taxable wage base changed from \$16,000 to \$16,400.

Health Care Contribution

Contribution Amount - Effective January 1, 2015 the health care contribution amount increased from \$133.30 to \$140.84 for each “uncovered” full-time equivalent employee above the current FTE exemption (allowable exemptions of 4).

Wage and Hour Updates

Minimum Wage Change Effective January 1, 2015 – Vermont’s minimum wage increased on January 1, 2015 from \$8.73 to \$9.15 per hour. The basic wage for tipped employees increased from \$4.23 to \$4.58 per hour. Service or tipped employees are employees who customarily and regularly receive more than \$120.00 a month in tips for direct and personal services.

Change in Meals and Lodging Allowance – The amount an employer is allowed to deduct from an employee’s wages for meals and lodging has been updated. For information, please visit our website at www.labor.vermont.gov, under “Unemployment Insurance”, “Wage & Hour”.

New Hire Reporting – Reports of new hire must be filed within 10 days of the first day work is performed, or was previously employed by the employer, but has been separated from such prior employment for at least 60 consecutive days.