

# Vermont Department of Labor

P.O. Box 488

Montpelier, VT 05601-0488

802-828-4344

[www.labor.vermont.gov](http://www.labor.vermont.gov)

## THE FIRST QUARTER 2016 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS APRIL 30, 2016

**Taxable Wage Base** – Effective January 1, 2016 the taxable wage base changed from \$16,400 to \$16,800.

**Health Care Contribution** - Effective January 1, 2016 the health care contribution amount increased from \$140.84 to \$151.12 for each “uncovered” full-time equivalent employee above the current FTE exemption (allowable exemptions of 4). For more information regarding health care contribution and proper reporting, visit our website at [www.labor.vermont.gov](http://www.labor.vermont.gov), under “Unemployment Insurance”, “Health Care Contribution Information”.

Questions about potential eligibility for all State Health plans and/or premium assistance for Vermont Health Connect and Employer-Sponsored insurance plans can be answered by calling the Agency of Human Services at 1-800-250-8427.

The State of Vermont has developed a website for the administration of Vermont Health Care Reform, which is available at: <http://hcr.vermont.gov>.

### **Wage and Hour Updates**

**Minimum Wage Change Effective January 1, 2016** – Vermont’s minimum wage increased on January 1, 2016 from \$9.15 to \$9.60 per hour. The basic wage for tipped employees increased from \$4.58 to \$4.80 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, visit our website at [www.labor.vermont.gov](http://www.labor.vermont.gov), under “Unemployment Insurance”, “Wage & Hour”.

**How To Correct Previously Filed Reports** – To correct a 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.UIAndWages@vermont.gov](mailto:Labor.UIAndWages@vermont.gov) 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.

### **Avoid a Late Filing Penalty**

Employers may sometimes find themselves away when the Quarterly Reports are due. Successful strategies to ensure timely reporting include:

1. File in advance – the reporting quarter typically opens one week before the quarter ends
2. Call or write to change your address each time you are away and each time you return
3. Designate someone as responsible (i.e. your accountant or bookkeeper) for filing your Quarterly Report on or before the due date

**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](http://www.labor.vermont.gov) and select “Employer Online Services”.

If you have questions or are in need of assistance, please contact the Vermont Department of Labor Employer Services Unit at 802-828-4344.