

# Vermont Department of Labor (VDOL)

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## THE FIRST QUARTER 2017 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS APRIL 30, 2017

**Taxable Wage Base** – Effective with the filing of the report due on April 30, 2017, for the quarter ending March 31, 2017, the taxable wage base increased from \$16,800 to \$17,300.

**Health Care Assessment** - Effective January 1, 2017, the health care assessment amount increased from \$151.12 to \$158.77 for each “uncovered” full-time equivalent employee above the current FTE exemption (allowable exemptions of 4).

**Exempt Employment** – The following services are not considered to be employment for unemployment insurance purposes by statute. They shall not be reported on the Employers Quarterly Wage & Contribution Reports and cannot be used to file an unemployment insurance claim for benefits.

- Services by elected officials to state and local governments, members of a legislative body or the judiciary, members of the state national guard or air national guard, and certain temporary “emergency employment” and major policy-making positions.
- Some services for nonprofit religious, charitable and educational organizations and for hospitals or institutions of higher education.
- Casual labor of not more than \$50.00 that is not part of the employer’s trade or business (this exclusion does not apply if the employer is a corporation).
- Services of individuals as insurance agents or solicitors, if paid solely by commissions.
- Services of individuals as salesmen, agents or solicitors, if paid solely by commissions and the occupation is required to be licensed by state law.
- Services of a sole proprietor or partners or family members (parent, spouse, civil union partner, child or stepchild under the age of 18) for an individual (sole proprietorship) or a partnership.
- Services for Limited Liability Company (LLC) or Limited Liability Partnership (LLP) by the members, managing members or managers of such organizations are exempted from coverage. In addition, the same family exemptions apply as follows: Single member/manager LLC is recognized as a proprietorship for reporting purposes. Multi-member LLC/LLP is recognized as a partnership for reporting purposes.
- Services in railroad employment.
- Services on foreign vessels.
- Some services in fishing employment.
- Services in student work experience programs – performing services as part of the school’s academic program.
- Services by students in regular attendance at the educational institution that employs them or by spouses of students if the spouses are employed as part of a financial assistance program for the students.
- Some services performed by students for organized summer camps.
- Wages paid to a direct seller as defined by Act 136 of the 2006 Vermont Legislature.

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