

## **ANNUAL RATE NOTICES**

Rate notices are mailed at the end of June. Please do not confuse your new rate with your current rate for this quarter (2/14). The rate on this quarterly return is correct and should NOT be altered or changed. We have additional information about these changes, along with frequently asked questions on our website at [www.labor.vermont.gov](http://www.labor.vermont.gov) – click “Unemployment Insurance”, then under “Employers”, click on “UI Rates”.

## **HEALTH CARE CONTRIBUTION AMOUNT**

Healthcare Contribution Amount – The health care contribution amount for the third and fourth quarters of the 2014 reporting period has increased to \$133.30 for each “uncovered” full-time equivalent employee in excess of four.

## **MANDATORY ELECTRONIC FILING FOR ALL EMPLOYERS**

Effective for the 3rd quarter 2014 reporting (due on or before October 31, 2014) ALL employers are required to file their quarterly Unemployment Insurance Wage and Contribution Reports electronically.

- Employers that are not currently filing electronically and are reporting 0 to 249 employees must register before October 13, 2014. To register, visit [www.labor.vermont.gov](http://www.labor.vermont.gov), click on “Employer Online Services” located at the bottom of the home page and select “Register for UI Quarterly Tax Reporting”.
- Employers that report 250 or more employees are required to utilize the Large Employer online reporting application. A Registration Form to use this application must be downloaded from the VDOL website, [www.labor.vermont.gov](http://www.labor.vermont.gov) by selecting “Forms”, “Employer Forms”, “C-29A”.
- A penalty assessment of \$100.00 will be charged to employers who fail to comply with the mandated electronic filing requirement.

## **HEALTH CARE REPORTING CHANGE**

If a full-time/part-time/seasonal employee is not on the employer’s health care plan and they are enrolled in Medicaid, they will be considered “uncovered” and need to be added to the FTE calculation.

If a full-time employee is not on the employer’s health care plan and purchases health care coverage as an individual through the Vermont Health Benefit Exchange, they will be considered “uncovered” and need to be added to the FTE calculation.