

Vermont Department of Labor

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THE SECOND QUARTER 2017 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS JULY 31, 2017

Annual UI Rate Notices

UI Rate notices will be mailed on June 23, 2017. Please do not confuse your new rate with your current rate for this reporting quarter (2nd quarter 2017). New rates are effective July 1, 2017 for the report due on October 31, 2017, for the quarter ending September 30, 2017. Additional information along with Frequently Asked Questions are available on the VDOL website at www.labor.vermont.gov – “Unemployment Insurance”, “Employers”, “UI Rates”.

Employer Rate Schedule

Effective July 1, 2017 through June 30, 2018, Tax Rate Schedule IV will be in effect for all tax paying employers. Experience rates range between 1.1% and 7.7% under Schedule IV. The tax schedules and rates are as follows:

Tax Rate Class	Tax Rate Schedules				
	1	2	3	4	5
0	0.4	0.6	0.8	1.1	1.3
1	0.5	0.7	0.9	1.2	1.5
2	0.6	0.8	1.1	1.4	1.8
3	0.7	1.0	1.4	1.7	2.1
4	0.8	1.2	1.7	2.0	2.4
5	0.9	1.4	2.0	2.3	2.7
6	1.1	1.7	2.3	2.6	3.0
7	1.4	2.0	2.6	2.9	3.3
8	1.7	2.3	2.9	3.2	3.6
9	2.0	2.6	3.2	3.5	4.0
10	2.3	2.9	3.5	3.8	4.4
11	2.6	3.2	3.8	4.1	4.8
12	2.9	3.5	4.1	4.5	5.2
13	3.2	3.8	4.4	4.9	5.6
14	3.5	4.1	4.7	5.3	6.0
15	3.8	4.4	5.0	5.7	6.4
16	4.1	4.7	5.3	6.1	6.8
17	4.4	5.0	5.6	6.5	7.2
18	4.7	5.3	5.9	6.9	7.6
19	5.0	5.6	6.2	7.3	8.0
20	5.4	5.9	6.5	7.7	8.4

Maintaining Records

This is a reminder that Vermont employers subject to unemployment insurance contributions are mandated to maintain records required by Vermont statute and the Vermont Employment Security Board Rules, which can be found on the VDOL website at www.labor.vermont.gov – “Publications”, “Unemployment Insurance Publications”. Rule 4 requires, among other things, that employers maintain for each worker the actual days the workers performed services in employment each week and the actual number of hours the workers performed services in employment each day. Employers must maintain and preserve records for four years.

Health Care Reporting

In January 2018, the quarterly health care contribution is moving to the Vermont Department of Taxes. The Department of Labor and the Department of Taxes are working together to make this transition as seamless as possible. Look for more information from the Department of Taxes as we get closer to the transition.