

THE FOURTH QUARTER 2014 C101 REPORT FILING DUE JANUARY 31, 2015

Mandatory Electronic Filing for All Employers

Reminder: 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.
- ▶ New employers will be mailed a temporary password. When the temporary password is received, log onto the Vermont Internet Tax and Wage System (VITWS) to create your own custom password for future quarterly filings.

Employers reporting more than 250 employees:

- ▶ Utilize the Large Employer Reporting System.
- ▶ If you are not registered, please find the specifications and application (C-29A) at www.labor.vermont.gov, under "Forms", "Employer Forms". Return the application to the Employer Services Unit before **January 12, 2015**.

A penalty assessment of \$100.00 will be charged to employers who fail to file electronically.

Taxable Wage Base - Effective with the filing of the report due on April 30, 2015, for the quarter ending March 31, 2015, the taxable wage base will change from \$16,000 to \$16,400.

HEALTH CARE CONTRIBUTION

Contribution Amount - The health care contribution amount for the fourth quarter of the 2014 reporting period remains \$133.30 for each "uncovered" full-time equivalent employee above the current FTE exemption (allowable exemptions of 4). This rate will change to \$140.84 effective with the filing of the report due on April 30, 2015, for the quarter ending March 31, 2015.

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

Wage and Hour Updates

Minimum Wage Change Effective January 1, 2015 - Vermont's minimum wage will increase on January 1, 2015 from \$8.73 to \$9.15 per hour. The basic wage for tipped employees will increase 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".

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