

Vermont Department of Labor

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www.labor.vermont.gov

THE FOURTH QUARTER 2015 C101 REPORT FILING DUE JANUARY 31, 2016

Wage and Hour Updates

Minimum Wage Change Effective January 1, 2016 – Vermont’s minimum wage will increase on January 1, 2016 from \$9.15 to \$9.60 per hour. The basic wage for tipped employees will increase 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, please visit our website at www.labor.vermont.gov, under “Unemployment Insurance”, “Wage & Hour”.

Taxable Wage Base – Effective with the filing of the report due on April 30, 2016, for the quarter ending March 31, 2016, the taxable wage base will change from \$16,400 to \$16,800.

Health Care Contribution - Effective with the filing of the report due on April 30, 2016, for the quarter ending March 31, 2016 the health care contribution amount will change from \$140.84 to \$151.12 for each “uncovered” full-time equivalent employee above the current FTE exemption (allowable exemptions of 4).

Vermont WARN Act

Vermont’s Notice of Potential Layoffs Act took effect on January 15, 2015. The Act requires that employers laying off 50 or more full or part-time employees within a 90 day period notify the Vermont Department of Labor in advance and provide information requested by the Department to aid in worker reemployment efforts, unemployment insurance benefit processing and to access state and federal resources in order to mitigate the adverse economic impacts of the layoffs. For more information on the Notice of Potential Layoffs Act contact the Department of Labor’s legal staff attorney Mike Hoyt at 802-828-4204.

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