

Vermont Department of Labor

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802-828-4344

www.labor.vermont.gov

THE FOURTH QUARTER 2017 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS JANUARY 31, 2018

Health Care Reporting – See this notification from the Tax Department

In January 2018, the quarterly health care contribution is moving to the Vermont Department of Taxes. The Vermont legislature passed Act 73 in 2017 changing the administration of the contribution from the Department of Labor to the Department of Taxes. The bill has been signed into law, and Labor and Tax are working to coordinate the handoff between the two departments. The first health care contribution due to the Department of Taxes must be made for the 4th Quarter 2017 on Form WHT-436, Quarterly Withholding Reconciliation and Health Care Contribution. Look for the new WHT-436 and instructions at www.tax.vermont.gov.

Change In Employer Payments – The Vermont Department of Labor is now utilizing a lockbox service through People's United Bank for non-electronic payments remitted by employers. Please be advised, postdated checks will be cashed upon receipt. The postdate will not be honored. Checks will be cashed for the amount written on the legal line.

Wage and Hour Updates

Minimum Wage Change Effective January 1, 2018 – Vermont's minimum wage will increase on January 1, 2018 from \$10.00 to \$10.50 per hour. The basic wage for tipped employees will increase from \$5.00 to \$5.25 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, visit our website at <http://labor.vermont.gov/unemployment-insurance/wage-hour/>

Taxable Wage Base – Effective with the filing of the report due on April 30, 2018, for the quarter ending March 31, 2018, the taxable wage base will increase from \$17,300 to \$17,600.

Reporting Changes To Your Business

When any change in your business occurs, this Department must be notified promptly. A delay could result in additional costs to you later. Be sure to report changes such as:

- Sale of your business;
- Discontinuation of your business;
- A new business name;
- Change in ownership of your business;
- Incorporation of your business (registered with the Vermont Secretary of State's office);
- Change in business address or telephone number; or
- Acquisition of another business.

A Notice of Change Form (Form C-36) can be found on our website at www.labor.vermont.gov under "Forms", "Unemployment Insurance Forms", and then "Employer Forms" or by calling the Employer Services Unit at 802-828-4344.

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