



Vermont Department of Labor • [www.labor.vermont.gov](http://www.labor.vermont.gov)  
C-101 - Employer's Quarterly Wage and Contribution Report

**FILING INFORMATION**

Each quarter the employer must file a report for State Unemployment and Insurance reporting and pay any amounts potentially due. Reports must be filed on the Internet. All employers must file and pay their reports electronically. All reports must be filed by the due date and in accordance with the specifications indicated below to avoid a penalty being assessed.

**INTERNET FILING:** Our on-line application can be found under Employer Online Services on the home page of our website. The first time you use this application, you will be required to register. Once your registration has been confirmed, you will be provided with a password. Instructions and help menus are available when using the on-line application. On-line filing is mandatory for employers with 25 or more employees.

**REQUIRED FORMAT:** When submitting additional wage information, you can download Form C-147 or use paper that is 8 1/2" x 11" with print NO LESS THAN 1/8" HIGH, SPACED VERTICALLY NO MORE THAN 3 OR 4 LINES PER INCH, and TYPED or BLOCK PRINTED in DARK BLUE OR BLACK INK ONLY. Each sheet must be headed with your 7-digit employer number, employer name and quarter-ending date. Your format must include six columns in this order: SS#, name (last, first, middle initial), total gross wages paid, H/S (hourly/salary), hourly rate and gender, M/F. If you are using a company printout, any additional columns must be crossed out. Make only one entry per employee. Each page must end with the page number and a subtotal of the wages on that page. Additional report pages need not be individually signed and dated, but they must be returned with a properly signed and dated C-101 report. If the original C-101 report is misplaced or destroyed, a duplicate form can be requested by calling (802) 828-4344, or you have the option to file your report using our on-line application.

**GENERAL INFORMATION**

- A **penalty** will be assessed if report is not: 1) received postmarked on or before the due date (due dates that fall on a weekend or legal holiday will be accepted as timely if postmarked on or before the next business day; 2) legible, complete, or submitted in acceptable format; 3) if you do not report electronically.
- **Interest** accrues at 18% annually on any unpaid tax from the quarterly due date to the date payment is received.
- **Individuals exempt from coverage and not reportable** include: Sole proprietors or members of partnerships or single members of limited liability companies; parents, spouses, civil union partners, and children under 18 years of age, of the sole proprietor; individuals who are enrolled in a full-time accredited educational program which combines academic instruction with work experience; elected officials of a government entity; and volunteer fire and emergency personnel.
- **Gross wages paid are defined as:** Wages **before** deductions are made for such items as withholding and Social Security/FICA taxes.
- **Wages include all remuneration for services** such as: Salaries, draws, commissions, profit sharing draws, employees' shares of Social Security, or any other term, paid in money or something other than money, on the basis of piece rates, hour rates, day rates or fixed weekly, monthly or annual stipends; payments into pension funds, union dues, insurance, etc.; meals and lodging provided by an employer to an employee even when used to meet minimum wage requirement; severance pay, wages in lieu of notice, vacation, advances to employees for expenses (including travel) for which no accounting or reporting to the employer by the employee is required; tips which are reported pursuant to Section 6053 of the Internal Revenue Code; sick pay payments made under an employer's plan through the first six months; sick payments provided from a third-party insurer financed by employee-paid premiums are taxable to the employer if the employer is notified by the insurer of said payment. Otherwise the insurer is responsible for reporting the taxable wage; employee contributions to a 401K deferred-compensation plan; cash value of benefits provided under a Cafeteria Plan as described in Section 125 of the Internal Revenue Service Code.
- **Wages do not include:** Facilities or other privileges (entertainment, restaurant meals, medical services, "courtesy discounts" on purchases) furnished or offered by an employer merely as a convenience to the work or as a means of promoting the value or efficiency of work; director's fees; payments paid by the employer to or on behalf of an employee for sickness or accidental disability after six months; contributions paid by the employer to an employee pension plan; payments made by Workers' Compensation.

**ITEM-BY-ITEM INSTRUCTIONS**

**ITEM 1, 2 & 3:** For each subject employee enter: 1. SSN, 2. employee’s last name, full first name, middle initial and, 3. the total GROSS WAGES PAID the employee during the quarter. Negative wages are not accepted. Employees include ALL individuals who perform services for wages. See “General information” for further information on reportable gross wages.

**ITEM 4:** Enter “H” if hourly worker or “S” if salaried worker. If “S”, skip to item 6.

**ITEM 5 & 6:** Enter hourly rate. If employee is receiving multiple rates, enter the predominant rate. (Ex. If an employee works 15 hours at \$7.00 an hour and 25 hours at \$8.00 an hour, enter \$8.00). Enter “F” for Female or “M” for Male.

**ITEM 7:** Enter page number. **TOTAL WAGES THIS PAGE.** All subsequent pages would reflect the total gross wages for EACH individual page. (The total gross wages paid for all pages should agree with Item 10.)

**ITEM 8:** Enter the monthly employment data for Item 10. This is a count of all full-time and part-time workers in covered employment who perform services during or received pay for the payroll period which includes the 12th of each month. If no employment occurred during the payroll period, enter zero. **Do not leave any box blank.**

**ITEM 9:** Check the appropriate box when a change in the business name or ownership, and/or if you no longer have employees and wish to inactivate your account.

**ITEM 10:** Enter total gross wages “PAID” to all employees.

**Non-profit or Governmental Reimbursable employees, OMIT Items 11 through 15.**

**ITEM 11:** Enter total excess wages paid this quarter. “Excess wages” means the amount paid to each employee after his or her year-to-date earnings have exceeded the maximum calendar year taxable wage base (TWB). **You must refer to your quarterly report or VDOL’s website for the current taxable wage base. It is subject to change every January 1st.**

EXCESS EXAMPLE USING A TWB OF \$16,000				EMPLOYEE 1 was paid \$6,000 per quarter. The \$16,000 per year EXCESS limit was met in the 3rd quarter by \$2,000. All wages for this employee after the \$16,000 limit are EXCESS.			
<b>EMPLOYEE 1</b>				<b>EMPLOYEE 2</b> was paid \$4,000 per quarter and does not reach the \$16,000 EXCESS.			
Quarter	Total Wages/Qtr.	In Excess of \$16,000	Taxable Wages/Qtr.	<b>EXCESS is based on individual wages, however, Item 11 must be the total excess for ALL employees.</b>			
1st	\$6,000	\$0	\$6,000	Excess for Employee 1 AND Employee 2 is as follows:			
2nd	\$6,000	\$0	\$6,000	Reportable	Line 10	Line 11	Line 12
3rd	\$6,000	\$2,000	\$4,000	Quarter	Total Wages/Qtr	In Excess of \$16,000	Taxable Wages/Qtr.
4th	\$6,000	\$6,000	\$0	1st	\$10,000	\$0.00	\$10,000
<b>EMPLOYEE 2</b>				2nd	\$10,000	\$0.00	\$10,000
Quarter	Total Wages/Qtr.	In Excess of \$16,000	Taxable Wages/Qtr.	3rd	\$10,000	\$2,000	\$8,000
1st	\$4,000	\$0	\$4,000	4th	\$10,000	\$6,000	\$4,000
2nd	\$4,000	\$0	\$4,000				
3rd	\$4,000	\$0	\$4,000				
4th	\$4,000	\$0	\$4,000				

**ITEM 12:** Subtract Item 11 from Item 10 and enter the results. (This is the taxable wages for the quarter).

**ITEM 13:** Multiply Item 12 by your tax rate indicated on the form and enter the results.

**ITEM 14:** If applicable, this is the credit amount\* existing on your account as of the date this report was printed. This amount MUST BE deducted from tax amount due. (\*In the event subsequent adjustments changed this credit amount, you will be billed for the difference.)

**ITEM 15:** Enter the amount due (Item 13 minus Item 14). If Item 14 is greater than Item 13, ENTER 0.

**ITEM 16:** Enter the “Adjusted Uncovered FTE” count from Line C of the Health Care Contribution Worksheet, Form HC-2. (The “Adjusted Uncovered FTE” is the full-time equivalent of “uncovered” employees reportable during the calendar quarter.) **You must refer to the HC-1 form provided with your quarterly report or VDOL’s website for the current HCC # of FTE’s exempted.**

**ITEM 17:** Multiply Item 16 by HCC Premium and enter the results. This is your quarterly Health Care Contribution, which should be the same amount as indicated on Line D on Form HC-1). **You must refer to the HC-1 form provided with your quarterly report or VDOL’s website for the current HCC premium as it is subject to change.**

**ITEM 18:** Add Items 15 and 17 and enter total. Make check or money order payable to Vermont Department of Labor. **(NOTE: All delinquent payments will first be applied to any prior amounts due the department.)**

**CERTIFICATION:** Please read and then provide telephone number and signature/title. (Must be owner, principle officer or authorized representative.)

**NOTE: Taxes due the Vermont Department of Labor must NOT be deducted from workers’ wages.**