



State of Vermont • Department of Labor
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www.labor.vermont.gov

Vermont Unemployment Tax Reporting

All employers in Vermont are required by law to file quarterly C-101 Wage and Contributions Reports electronically.
 Employers reporting 0-250 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".
- New employers will be mailed a temporary password during the last week of the quarter. When the temporary password is received, log onto the Vermont Internet Tax and Wage System (VITWS) to create your own custom password for quarterly filing. Please retain your newly established password for safe keeping, as this will be your permanent password for all future filings. If you need to reset your password, you can utilize the Reset Password feature on the log in screen or you can call the Employer Service Unit at 802-828-4344.

Employers reporting more than 250 employees:

- Must 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".
- To utilize the Large Employer Reporting System, submit the C-29A to the Department.

Taxable Wage Base	Calendar Year	Taxable Wage Base
	2017	\$17,300
	2016	\$16,800
	2015	\$16,400
	2012-2014	\$16,000
Health Care Contributions	Report Qtr Ending Dates:	# of exempted FTEs
	09/30/09 and subsequent	4
	Uncovered FTE Contribution Rate	
	03/31/17 - 12/31/17	\$158.77
	03/31/16 - 12/31/16	\$151.12
	03/31/15 - 12/31/15	\$140.84
	09/30/14 - 12/31/14	\$133.30
03/31/12 - 06/30/14	\$119.12	
Interest	1.5% Monthly; 18% Annually	

The following documents or publications are necessary for you to be informed of your responsibilities related to the Unemployment Insurance and other programs within the Vermont Department of Labor.

- Employers Quarterly Filing Information
- A Guide for Health Care Contribution Reporting (HC-3) – provides step by step instructions for the Health Care reporting section of the C-101 quarterly report
- Unemployment Insurance poster (A-26) – must be posted for workers to view
- Employer Information Manual (A-23) – a comprehensive overview of details you need to know about the unemployment insurance program
- Notice Minimum Wage (WH-11) - must be posted for workers to view
- New Hire Reporting Requirements (C-63) – must report within 10 days of hire
- Memo from the Workers Compensation Division – information about coverage
- List of Mandatory Posters and Helpful Telephone Numbers – review carefully as some of these documents have not been enclosed.

These documents or publications may be downloaded from the homepage on our website at www.labor.vermont.gov. If you do not have access to the web, please call. REMEMBER - It is your responsibility to periodically check our website for potential updates.