

# Vermont Department of Labor

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[www.labor.vermont.gov](http://www.labor.vermont.gov)

## IMPORTANT NOTICE AND MANDATORY CHANGES FOR EMPLOYERS

### **Mandatory Electronic Filing for All Employers**

Effective for the 3rd quarter 2014 reporting (due on or before October 31, 2014) ALL employers are required to file their quarterly Unemployment Insurance Wage and Contribution Reports electronically.

**Please be advised you will no longer receive a quarterly wage & contribution report (C-101) in the mail from this department.**

Employers reporting 0 to 250 employees:

- ▶ The electronic Vermont Internet Tax and Wage System (VITWS) can be accessed at [www.labor.vermont.gov](http://www.labor.vermont.gov), under "Employer Online Services" and selecting "File Your Quarterly Reports & Taxable Wage Base Information".
- ▶ Employers will be mailed a temporary password during the last week of September. 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 will need to 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](http://www.labor.vermont.gov), under "Forms", "Employer Forms".
- ▶ To utilize the Large Employer Reporting System, submit the C-29A **Before October 13, 2014.**

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

### **Change in Health Care Contribution Amount**

Effective for the 3rd quarter 2014 reporting (due on or before October 31, 2014), the Health Care Contribution amount will increase from \$119.12 to \$133.30 for each uncovered Full Time Equivalent (FTE) above the current exempt FTE number of four.

The health care assessment calculation can be done through the online Vermont Internet Tax and Wage System (VITWS) at the time of your Unemployment Insurance Wage and Contribution Reporting. Manual calculation worksheets are also available at <http://labor.vermont.gov/forms/#> by selecting Form HC-1.

### **Health Care Reporting Change**

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

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.