



State of Vermont • Department of Labor
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Dear Employer,

Please refer to the following tables when completing your Quarterly C101 Wage and Contribution Report. Further details related to this reporting are provided on the publications C-101IN and HC-3.

Taxable Wage Base	Calendar Year	Taxable Wage Base
	2011	\$13,000
	2010	\$10,000
	2009 and before	\$8,000

Health Care Contributions	Report Qtr Ending Dates:	# of exempted FTEs
	09/30/09 and subsequent	4
	09/30/08 - 06/30/09	6
	06/30/07 - 06/30/08	8
	Uncovered FTE Contribution Rate	
	03/31/11 and subsequent	\$113.03
	3/31/10 - 12/31/10	\$101.74
	06/30/07 - 12/31/09	\$91.25

If you are receiving this document as a new employer – WELCOME! You should find the following documents or publications enclosed, which are necessary for you to be informed of your responsibilities related to the Unemployment Insurance and other programs.

- Liability determination letter – review carefully; appeal rights provided
- Sample Employer’s Quarterly C-101 Wage and Contribution Report and instructions (C-101) – provides step by step instructions for completion of the C-101 quarterly report
- A Guide for Health Care Contribution Reporting (HC-3) – provides step by step instructions for the Health Care reporting section of the quarter C-101 quarterly report
- Unemployment Insurance poster (A-24) – 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.

With the exception of the “Liability determination letter”, all documents or publications may be downloaded from our website at www.labor.state.vt.us . If you do not have access to the web, please call. REMEMBER - It is your responsibility to periodically check our website at www.labor.vermont.gov for potential updates beyond the “Liability determination letter”.

We hope this information is helpful. Please contact us with any questions or concerns.

Unemployment Compensation Division
 Status Unit

