EMPLOYER'S QUARTERLY WAGE & CONTRIBUTION REPORT

Vermont Department of Labor
Attn: Employer Services
P.O. Box 488
Montpelier, Vermont 05601-0488

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, DEPARTMENT COPY MUST BE RETURNED WITH PAYMENT.
FOR INSTRUCTIONS, SEE PAGE 2 AND 3.

INDICATE THE NAME AND ADDRESS OF YOUR BUSINESS BELOW. PLEASE CHECK THIS BOX IF THIS IS A NEW MAILING ADDRESS. ☐

Department Copy

PLEASE DO NOT SEND PHOTOCOPY

EMPLOYER NUMBER
EMPLOYER NAME
Q-YR
QUARTER ENDING
DUE DATE

EMPLOYEE WAGE DATA FOR THIS QUARTER (Please type or print entries IN BLACK or BLUE INK only.)

1. SOCIAL SECURITY NUMBER	2. EMPLOYEE'S NAME (Last, First, Middle Initial)	3. TOTAL GROSS WAGES PAID THIS QUARTER	4. H/S	5. HOURLY RATE	6. GENDER M - F

7. PAGE 1 of ____ PAGE

TOTAL WAGES THIS PAGE

C-101 WEB (9/05)

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8. For each month, report the number of covered workers who worked during or received pay for the payroll period which includes the 12th of the month.	1ST MONTH TOTAL	2ND MONTH TOTAL	3RD MONTH TOTAL	3RD MONTH FEMALE ONLY

C-101 WEB (9/05)

9. Total Gross Wages Paid to all Subject Employees This Quarter			**Department Use Only**
10. Portion of Quarterly Wages from item 9 IN EXCESS of Calendar Year Limit per Employee of			
11. Taxable Wages - Subtract item 10 from item 9			
12. Contribution Tax Due (item 11) Times Your Rate of			
13. Credit Adjustment **(Subject to change - See Instructions)**			
14. TOTAL (Line 12 minus Line 13) If amount is negative, enter 0. **Payable to: VERMONT DEPARTMENT OF LABOR**			

EMPLOYER NUMBER
EMPLOYER NAME
Q-YR
QUARTER ENDING
DUE DATE

15. ☐ No longer have employees in Vermont
☐ Discontinued business in Vermont
☐ Ownership or name as shown has changed

16. DATE	17. TELEPHONE	DEPARTMENT USE ONLY

18. SIGNATURE & TITLE (Must be owner, principal officer or authorized representative)

I certify that I have complied with the requirements of 21 V.S.A. Section 687 relating to securing workers' compensation coverage for my employees and the information contained in this report and all attachments is correct to the best of my knowledge.

ITEM BY ITEM INSTRUCTIONS - CONTRIBUTION REPORT

To avoid penalties, you must use the department's form or an approved facsimile **with** scan line, typed or printed clearly with all items completed. **DO NOT** send a photocopy. You must return this report, EVEN if no wages are paid.

ADDITIONAL FORMS: To request a supply of additional reporting forms, contact us at (802) 828-4344 or download them from our website: www.labor.state.vt.us, "Unemployment Insurance & Wages", "Forms and Publications" links. When submitting additional information without a department form, paper must be 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. Negative wages are not accepted. 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 Quarterly Wage and Contribution Report (Form C-101).

MAGNETIC MEDIA REPORTING - Employers previously authorized to submit magnetic media, **begin with item 8**. If you are interested in submitting wage information via computerized magnetic media at this time or in the future, please contact the Magnetic Media Specialist at (802) 828-4253 or download the specifications and authorization forms from our website: www.labor.state.vt.us, "Unemployment Insurance & Wages", "Forms and Publications" links.

ITEM 1, 2 & 3 - For each subject employee enter: 1. Social Security Number, 2. The employee's last name, full first name, middle initial and, 3. The total GROSS WAGES PAID the employee during the quarter. See definitions under General Information.

ITEM 4 - Enter H if hourly worker or S if salaried worker. **If "S", skip to item 6.**

ITEM 5 - Enter hourly rate. If worker is receiving multiple rates, enter the predominant rate. (Ex. If a worker works 15 hours at $7.00 an hour and 25 hours at $8.00 an hour, enter $8.00).

ITEM 6 - Enter F for Female or M for Male.

ITEM 7 - Enter page number and total **gross** wages paid to all employees for each page. (The total of all pages should agree with Item 9.)

ITEM 8 - Enter the monthly employment data for Item 9. 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 - Enter total gross wages **PAID** to all employees. (Same figure as item 7.)

Non-profit or Governmental Reimbursable employers, OMIT Items 10 through 14.

ITEM 10 - 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 limit ($8,000.00) as shown on the report form.

EXCESS EXAMPLE

EMPLOYEE 1

Quarter	Total Wages/Qtr.	In Excess of $8000	Taxable Wages/Qtr.
1st	$5,000	$0	$5,000
2nd	$5,000	$2,000	$3,000
3rd	$5,000	$5,000	$0
4th	$5,000	$5,000	$0

EMPLOYEE 2

Quarter	Total Wages/Qtr.	In Excess of $8000	Taxable Wages/Qtr.
1st	$2,000	$0	$2,000
2nd	$2,000	$0	$2,000
3rd	$2,000	$0	$2,000
4th	$3,000	$1,000	$2,000

EMPLOYEE 1 earned $5,000 per quarter. The $8,000 per year EXCESS limit was met in the 2nd quarter by $2,000. All wages for this employee after the $8,000 limit are EXCESS.

EMPLOYEE 2 does not reach the $8,000 EXCESS limit until the 4th quarter.

EXCESS is based on individual wages, however, Item 10 must be the total excess for ALL employees.

Excess for Employee 1 AND Employee 2 is as follows:

Reportable Quarter	Line 9 Total Wages/Qtr	Line 10 In Excess of $8000	Line 11 Taxable Wages/Qtr.
1st	$7,000	$0.00	$7,000
2nd	$7,000	$2,000	$5,000
3rd	$7,000	$5,000	$2,000
4th	$8,000	$6,000	$2,000

ITEM 11 - Subtract Item 10 from Item 9. (Taxable wages for this quarter).

ITEM 12 - Multiply Item 11 by your tax rate shown on your original Quarterly Wage and Contribution Report (form C-101). ***The tax must not be deducted from workers' wages.***

ITEM 13 - Any prior credit will show on your original Quarterly Wage and Contribution Report. This figure is subject to change as there may be charges or credits to your account subsequent to the printing of original form.

ITEM 14 - Enter the amount due (Item 12 minus Item 13) and make check or money order payable to Vermont Department of Labor. If Item 13 is greater than Item 12, ENTER 0. **All delinquent payments will be applied to any prior balance due the department.**

ITEM 15 - 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 16 - Enter date.

ITEM 17 - Enter telephone number.

ITEM 18 - Provide signature & title. (Must be owner, principal officer or authorized representative.)

REPORT PENALTIES - A penalty of $35.00 will be assessed 1) if this report is not correctly completed, or 2) if it is not received postmarked on or before the due date, or 3) if the wage data on any employee (Item 1) is incomplete, illegible, or in an unacceptable format. Due dates that fall on a weekend or legal holiday will be accepted as timely if postmarked on or before the next business day.

INTEREST FEES - Interest accrues at 18% annually on any unpaid tax from the quarterly due date to the date payment is received.

GENERAL INFORMATION

Employees include ALL individuals who perform services for wages. (See below for definition of gross wages.)

INDIVIDUALS EXEMPT FROM COVERAGE AN NOT REPORTABLE: Sole proprietor or members of partnerships or 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 RENDERED SUCH AS: Wages, 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 Workmen's Compensation.