

# Employer Quarterly Notice

*The information below is intended for employers with an active account with the Vermont Department of Labor. Additional information and resources for employers may be found at [Labor.Vermont.gov/unemployment-insurance](https://labor.vermont.gov/unemployment-insurance)*

[Employer UI Resources](#)

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## Fourth Quarter filing due date

The fourth quarter filing report window now is open. The due date is January 31, 2024.

[More on Quarterly Filings](#)

## Taxable Wage Base

Effective with the filing of the report due on April 30, 2024, for the quarter ending March 31, 2024, the taxable wage base will increase from \$13,500 to \$14,300.

[Taxable Wage Base Information](#)

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## Wage and Hour Updates

Effective January 1, 2024, Vermont's minimum wage will increase from \$13.18 to \$13.67 per hour. The basic wage for tipped employees will increase to \$6.84 per hour. Service or tipped employees are employees who customarily and regularly receive more than \$120.00 a month in tips for direct and personal services.

The amount an employer is allowed to deduct from an employee's wages for meals and lodging has been updated. For information, please visit our webpage at <https://labor.vermont.gov/rights-and-wages>

[2024 Minimum Wage Announcement](#)

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## Report Refusal to Return to Work

If you have laid off or furloughed employees and have recalled those employees back to work for the same rate of pay, even for a reduced number of hours, they must accept the offer of work.

If employees were offered work performing the same job and for the same rate of pay prior to the layoff and refuse to work, please report that to the Department immediately by submitting a Refusal to Return to Work report.

[Submit a Refusal Report](#)

## Return to Work Dates

As we are entering the winter layoff season, many questions arise regarding return-to-work dates and what constitutes full-time work.

Having an accurate date reported to the Department for an unemployment claim is a valuable tool in reducing unemployment fraud and protecting your contribution rate. The unemployment program was designed to provide temporary income support for workers who become unemployed through no fault of their own and who remain actively attached to the labor market. A return-to-work date is a **guaranteed** date that the worker will return to full time work. The return-to-work date cannot be weather dependent, as that is not guaranteed.

The Department recognizes that some seasonal employers are concerned about the ability to retain seasonal workers when they are required to seek work as a condition of receiving unemployment insurance benefits. This can lead employers to provide return to work dates that are weather dependent or intentionally erroneous to keep their worker(s) from having to seek work for as long as possible.

Employers are currently able to provide a guaranteed return to work date of ten (10) weeks or less. If an employee has a guaranteed return to work date of ten weeks or less, they are not required to conduct a work search. However, if an employer knowingly provides a false return to work date in order to avoid having the employee conduct a work search, the employer will be held liable for that false information. This is typically done by employers providing an initial return to work date of ten weeks or less and then extending the initial period due to weather.

Employers need to be aware that State law provides significant financial penalties for making intentionally false statements when reporting information to the Department. ***Knowingly providing false information to the Department, including premature return to work dates, may result in an audit of the employer's business practices and the employees being required to look for work through a revocation of the work search waiver in future years.***