

Vermont Department of Labor
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**Unemployment Insurance Requirements
under Vermont's Employee Leasing Companies Law (21 V.S.A §1031-1043)**

**Summary of important Employee Leasing Companies law provisions regarding
Unemployment Insurance:**

- File a separate quarterly Contribution Report (Form C-101) for each client company. With respect to each report:
 - use the client company's Vermont Department of Labor (VDOL) employer account number, name, federal employer identification number; and
 - list the names, social security numbers, gross wages paid, salary/hourly, hourly rate, and gender for each employee leased to the client; and,
 - compute and pay contributions due from the client company according to the contribution rate assigned to that client company.
- Send a copy of additional employee leasing agreements to the Vermont Department of Labor within 10 days after they are executed.
- Send notice that an employee leasing agreement has been terminated to the Vermont Department of Labor within 10 days after the termination.
- On or before December 31st of each year, send to the Vermont Department of Labor a list of each of your client companies, including each client company's name, address, VDOL employer account number and federal employer identification number.
- Maintain accurate records, including employment, wages, hours of employment and other payroll information, regarding employees leased to client companies and make such records available for inspection and copying by the Vermont Department of Labor during normal business hours.

If you have any questions regarding this program, please contact a staff member handling the Employee Leasing Program in the Employer Services Unit at 802-828-4344.