

Vermont Department of Labor

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www.labor.vermont.gov

THE FIRST QUARTER 2019 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS APRIL 30, 2019

Taxable Wage Base – Effective with the filing of the report due on April 30, 2019, for the quarter ending March 31, 2019, the taxable wage base will decrease from \$17,600 to \$15,600.

Wage and Hour Updates

Minimum Wage Change Effective January 1, 2019 – Vermont's minimum wage increased on January 1, 2019 from \$10.50 to \$10.78 per hour. The basic wage for tipped employees increased from \$5.25 to \$5.39 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.

Change in Meals and Lodging Allowance – The amount an employer is allowed to deduct from an employee's wages for meals and lodging has been updated. For information, visit our website at <http://labor.vermont.gov/wage-hour/>.

New Hire Reporting – Vermont's new hire reporting law requires all Vermont employers to report their new employees to the Vermont Department of Labor within 10 days of the date of hire, as well as rehired employees if their previous employment was terminated at least 60 days prior to their first day of employment. Vermont requires employers to report new hires electronically. The New Hire online application can be found on the Departments website at <https://uipublic01.labor.vermont.gov/employerportal/employerfunctions/apphome.aspx>. The Department will be conducting continuous outreach to employers that report new hires via paper in efforts to get them into compliance.

Electronic Payment – To ensure payments are received timely, employers are encouraged to utilize an electronic payment method. Choosing to pay electronically is another way to prevent interest charges from accruing on your account due to a late-arriving payment. To process an electronic payment, you will need to provide your Bank Account Number and Routing Number.

Reporting Changes To Your Business

When any change in your business occurs, this Department must be notified promptly. A delay could result in additional costs to you later. Be sure to report changes such as:

- Sale of your business;
- Discontinuation of your business;
- A new business name;
- Change in ownership of your business;
- Incorporation of your business (registered with the Vermont Secretary of State's office);
- Change in business address or telephone number; or
- Acquisition of another business.

A Notice of Change Form (Form C-36) can be found on VDOL's website at <http://labor.vermont.gov/wordpress/wp-content/uploads//C-36-Notice-of-Change1.pdf> or by calling the Employer Services Unit at 802-828-4344.

If you have questions or need assistance, please contact the Vermont Department of Labor Employer Services Unit at 802-828-4344.