

# Vermont Department of Labor

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## THE SECOND QUARTER 2018 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS JULY 31, 2018

### Annual UI Rate Notices

UI Rate notices will be mailed on June 25, 2018. Please do not confuse your new rate with your current rate for this reporting quarter (2<sup>nd</sup> quarter 2018). New rates are effective July 1, 2018 for the report due on October 31, 2018, for the quarter ending September 30, 2018. Additional information, along with Frequently Asked Questions, are available on the VDOL website at [www.labor.vermont.gov](http://www.labor.vermont.gov) – “Unemployment Insurance”, “Employers”, “UI Rates”.

### Employer Rate Schedule

Effective July 1, 2018 through June 30, 2019, Tax Rate Schedule III will be in effect for all tax paying employers. Experience rates range between 0.8% and 6.5% under Schedule III. The tax schedules and rates are as follows:

Tax Rate Class	Tax Rate Schedules				
	1	2	3	4	5
0	0.4	0.6	0.8	1.1	1.3
1	0.5	0.7	0.9	1.2	1.5
2	0.6	0.8	1.1	1.4	1.8
3	0.7	1.0	1.4	1.7	2.1
4	0.8	1.2	1.7	2.0	2.4
5	0.9	1.4	2.0	2.3	2.7
6	1.1	1.7	2.3	2.6	3.0
7	1.4	2.0	2.6	2.9	3.3
8	1.7	2.3	2.9	3.2	3.6
9	2.0	2.6	3.2	3.5	4.0
10	2.3	2.9	3.5	3.8	4.4
11	2.6	3.2	3.8	4.1	4.8
12	2.9	3.5	4.1	4.5	5.2
13	3.2	3.8	4.4	4.9	5.6
14	3.5	4.1	4.7	5.3	6.0
15	3.8	4.4	5.0	5.7	6.4
16	4.1	4.7	5.3	6.1	6.8
17	4.4	5.0	5.6	6.5	7.2
18	4.7	5.3	5.9	6.9	7.6
19	5.0	5.6	6.2	7.3	8.0
20	5.4	5.9	6.5	7.7	8.4

### Maintaining Records

This is a reminder that Vermont employers subject to unemployment insurance contributions are mandated to maintain records required by Vermont statute and the Vermont Employment Security Board Rules, which can be found on the VDOL website at [www.labor.vermont.gov](http://www.labor.vermont.gov) – “Publications”, “Unemployment Insurance Publications”. Rule 4 requires, among other things, that employers maintain for each worker the actual days the worker performed services in employment each week and the actual number of hours the worker performed services in employment each day. Employers must maintain and preserve records for four years.

### Free Mandatory Posters

Mandatory Posters can be printed for free from the Department’s website at [www.labor.vermont.gov](http://www.labor.vermont.gov) – “Publications”, “Wage & Hour Publications”, “Mandatory Posters”.