

Vermont Department of Labor

P.O. Box 488

Montpelier, VT 05601-0488

802-828-4344

www.labor.vermont.gov

THE FOURTH QUARTER 2018 C101 REPORT FILING WINDOW IS NOW OPEN THE DUE DATE IS JANUARY 31, 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 will increase on January 1, 2019 from \$10.50 to \$10.78 per hour. The basic wage for tipped employees will increase 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/>.

Responding to Separation Forms

Request for Separation and Payment Information Forms (B8F and B10S) must be completed and returned to the Department by the Due Date on the form when the claimant has separated from your employment for any reason other than Laid Off/Lack of Work or has/will receive any monies other than wages earned.

With **all** requests, the information requested must be completed in detail. There are specific reasons that we ask for this information in the format we do, and by providing this detail we may be able to process the information without any additional outreach to you.

Forms received late, not at all, or without sufficient information may result in a \$100 penalty. In addition, if an overpayment of benefits occurs because of a late, missing, or insufficient response, the employer account may be held chargeable for the benefits overpaid, regardless of the benefit charging decision that is the result of the separation issue.

Request for Separation and Payment Information Forms can be returned by email to uicgeneral@labor.state.vt.us, by fax to 802-828-9191, or by mail to P.O. Box 189, Montpelier, VT 05601-0189.

For more information on employer Requests for Separation and Payment Information, and what specific types of information is needed, please see the Instructions for Completing Requests for Separation Forms which can be found in the Employer Information Manual. For a copy of our current Employer Information Manual, please visit our website at <http://labor.vermont.gov/forms/>. You can also contact the Employer Assistance Line at 877-214-3331, Monday – Thursday 8:30am – 4:00pm and Friday 9:00am – 4:00pm.

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