

ANNOUNCEMENTS

HEALTH CARE REPORTING ADVISORY

When completing Form C-101 Employers Quarterly Wage and Contribution Report employers MUST fill in Lines 16 and 17 regarding health care reporting. If you fall below the FTE exemption amount of six, **you must fill in these lines with zeroes**. Leaving these lines blank is considered an incomplete report and could be subject to a \$35.00 penalty.

MINIMUM WAGE INCREASE JANUARY 1, 2009

Vermont's minimum wage will increase from \$7.68 to \$8.06 per hour on January 1st. The basic wage for tipped employees will also increase from \$3.72 to \$3.91 per hour. Service or tipped employees are individuals working in places who customarily and regularly receive more than \$120.00 a month in tips for direct and personal service.

REQUIREMENT TO REPORT WAGE RECORD INFORMATION ELECTRONICALLY

For all employers with more than 25 employees, we are moving in the direction of requiring electronic filing of the Employer Quarterly Wage and Contribution Report. This will likely impact 2009 reporting. There are currently three methods of accomplishing this:

- **VERMONT INTERNET TAX AND WAGE SYSTEM (VITWS)**. This method of reporting handles all phases of your quarterly reporting. If you have not registered or used this on line application please take a few minutes to check it out. You can learn more about it at <http://www.labor.vermont.gov/Default.aspx?tabid=430>. If you have registered, but have not filed, and have questions and/or want someone to walk you through the process when you are ready to file, just give us a call at (802) 828-4344 and we'll be glad to help you file it on line.
- **MAGNETIC MEDIA**. This method only applies to the reporting of wage records. Therefore it will still be necessary for you to submit the bottom portion of the quarterly report, with payment in full of any unemployment and health care contributions due. Please see our web page at <http://labor.vermont.gov/Default.aspx?tabid=171> under "UI Employer Forms" for Forms C-19 and C-31 for the different formats that can be used.
- **3RD PARTY APPLICATION**. This application is available only to those 3rd parties who are submitting reports on behalf of their clients. 3rd party reporters may obtain further details about this application by calling 802-828-4253.

HOW TO CORRECT PREVIOUSLY FILED REPORTS

If you need to correct previous quarterly report(s), clearly identify the adjustment on a copy of the original report and submit it to Employer Services Reports Processing with an explanation of the error. You may send it in with the current report and if additional money is owed, you may write one check. If total wages are affected by the change, be sure to include the name(s), social security number(s) and wages of the employee(s) affected.

Adjustments must be made to the proper quarter; do not make an adjustment for one quarter on another quarter's report. Do not attempt to correct a worker's over-reported wages by including a negative amount on the subsequent wage report. These amounts are read by the computer as increases in wages. This may result in an overpayment of unemployment benefits or in an assessment of additional tax due.