

Vermont Department of Labor

P.O. Box 488
Montpelier, VT 05601-0488
802-828-4344
www.labor.vermont.gov

Current Date: 12/15/09

Employer #: 206 6571

CRITICAL NOTICE OF CHANGE

Third Party Reporters receiving this notice: If your address is the one of record, it is your responsibility to share a copy of this document with the employer noticed on the reverse side.

Please note all changes within will impact reporting due on April 30, 2010.

TAXABLE WAGE BASE INCREASING TO \$10,000

Effective January 1, 2010 the taxable wage base will increase from \$8,000 to \$10,000. This change was included in Act 2 passed during the 2009 Special Legislative Session. This change will impact your Employers Quarterly Wage and Contribution Reporting for the quarter ending March 31, 2010, due on April 30, 2010.

If you file online, your employees taxable wages will be automatically calculated based on the new \$10,000 wage base. For those reporting on paper, this change is on Line 11 of Form C-101.

HEALTH CARE CONTRIBUTION INCREASING TO \$102.20

Effective January 1, 2010 the Health Care Contribution rate will increase to \$102.20 for each "uncovered" Full Time Equivalent (FTE); currently you are allowed to exempt the first 4 FTEs. The Health Care Contribution rate is set in accordance with 21 VSA 2003. This change will impact your Employers Quarterly Wage and Contribution Reporting for the quarter ending March 31, 2010, due on April 30, 2010.

If you file online, the calculation of your uncovered FTE will be done automatically. For those reporting on paper, you will notice the change on Health Care Contribution Worksheet, form HC-1.

ELECTRONIC FILING is required for employers with 25 or more workers. Information about our online application is available on the Vermont Department of Labor's website at www.labor.vermont.gov. A direct link to our web page providing information and access to Vermont's Internet Tax and Wage System (VITWS) is provided for your convenience: <http://labor.vermont.gov/Default.aspx?tabid=430>. If you have questions or need assistance with this application after reviewing the Frequently Asked Questions or Upload Specifications, please contact the Employer Services Unit at 802-828-4344 or contact your nearest Field Representative by calling: Rutland: 786-8806; Burlington: 863-7480; Morrisville: 888-2542; Middlebury: 652-0328; St. Albans: 951-5147; Bennington: 447-2867; Springfield/Brattleboro: 885-1411; Montpelier: 828-1147; White River/Barre: 828-4200; or Newport/St. Johnsbury: 334-3303.

CL-15 (12/09)