ANNOUNCEMENTS

<u>TAXABLE WAGE BASE CHANGE</u> Effective with the filing of the C-101 report due APRIL 30, 2012, for the quarter ending MARCH 31, 2012, the taxable wage base will change from \$13,000 to \$16,000 per employee.

INCREASE IN HEALTH CARE CONTRIBUTION AMOUNT Effective with the filing of the C-101 report due APRIL 30, 2012, for the quarter ending MARCH 31, 2012, the health care contribution will change from \$113.03 to \$119.12 for each "uncovered" FTE above the current FTE exemption number of four.

MINIMUM WAGE AND MEALS AND LODGING ALLOWANCE CHANGES EFFECTIVE JANUARY 1, 2012

Vermont's minimum wage changed from \$8.15 to \$8.46 per hour and the basic wage for tipped employees changed from \$3.95 to \$4.10 per hour effective January 1, 2012. 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 services. The amount an employer shall be entitled to deduct from the wages earned for an allowance for meals and lodging has been updated. For details visit www.labor.vermont.gov under "News" or call 802-828-0267.

OBTAIN EMPLOYEE SOCIAL SECURITY NUMBERS AS SOON AS NEW EMPLOYEES START WORK

It is critical to the unemployment program to receive timely and accurate quarterly wage information, especially in regards Social Security Numbers (SSNs). The accurate reporting of SSNs will avoid such situations as wage and potential fraud cross match requests, claimant overpayment determinations, and/or calls or visits from our field auditors In addition missing or incorrect wage information could result in a \$100 penalty assessment. Whether you receive SSNs on a W-2, I-9, or W-9, obtain it within 72 hours of your new employees hire date.

MANDATORY ELECTRONIC FILING FOR EMPLOYERS WITH 25 OR MORE EMPLOYEES

Employers with 25 or more employees are required to file <u>and pay</u> their quarterly Unemployment Insurance Wage and Contribution Reports on line. This reporting includes Health Care Contribution reporting and payment. A penalty assessment of \$100.00 will be charged to employers who fail to comply with this mandated electronic filing and payment requirement.

NEW HIRE REPORTING - REPORTING REHIRED EMPLOYEES

Effective July 1, 2012 employers must report as a new hire any employee who "has not previously been employed by the employer" or "was previously employed by the employer but has been separated from such prior employment for at least 60 consecutive days."

PHONE SURVEY GOING OUT TO EMPLOYERS

In the near future, employers will be contacted by phone from a representative on behalf of VDOL to obtain e-mail addresses in preparation for future electronic notifications.