

Vermont Department of Labor
HEALTH CARE CONTRIBUTION WORKSHEET for _____
 (Quarter/Year)

Effective with the quarter beginning April 1, 2007, employers must gather information to determine if a Health Care Contribution will be due for the reporting quarter. Quarterly Health Care contributions are calculated by determining the "Full Time Equivalent" (FTEs) worked by "uncovered" employees during the reporting quarter. The following worksheet will help you determine what amount, if any, is owed. Complete instructions and further information about this worksheet are provided in form HC-3, which is available on our website at www.labor.vermont.gov or by calling Employer Services at 802-828-4344.

Hours in the reporting quarter shall NOT exceed 520 for EACH employee.

Uncovered Vermont Employee Count:

Total # of hours worked
by ALL uncovered employees

Section I

If you do **NOT** offer to pay a portion of a Health Care plan for ANY employees:

- Enter the total number of hours worked by all employees you employed during the reporting quarter on this line and proceed to "**Calculations**" section of this form.

Section I, Line 1

Section II

If you **DO** offer to pay a portion of a Health Care plan for some or all employees:

- Enter the total number of hours worked by all employees who were offered and are eligible for coverage, but elect not to accept the coverage and have no other health care coverage.
- Enter the total number of hours worked by all employees who are not eligible for health care coverage offered by you. You should also report on this line the total number of hours worked by all "seasonal" or "part-time" employees who: 1) do not have health care; or, 2) have VHAP or Medicaid; or, 3) have worked over the hours/time period allowable to be classified as a "seasonal" or "part-time" employee.

Section II, Line 1

Section II, Line 2

<u>Effective Dates:</u>	<u># of Employees Exempted</u>	Use these Exemptions for Line C calculations below.
April 1, 2007 - June 30, 2008	8	
July 1, 2008 - June 30, 2009	6	
July 1, 2009 - June 30, 2010	4	

Calculations:

A. Enter the grand total of hours worked by all "uncovered" employees indicated above on Line A. **(If grand total is a partial hour, round down to the nearest hour.)**

Line A

B. Divide Line A by 520 and enter results on Line B. This is your **unadjusted** FTE count. **(If necessary, round down to the nearest whole number.)**

Line B

C. Subtract the number of exempted employees (see above) from Line B and enter results on Line C. This is your **adjusted** and reportable FTE count. **(Report this number, even if zero, on C-101 Line 16.)**

Line C

D. Multiply Line C by \$91.25 and enter results on Line D. This is your quarterly Health Care Contribution. **Report this amount, even if zero, on C-101 Line 17.)**

Line D

If your reportable FTEs is less than or equal to the exempted amount, you must report "0" on C-101, lines 16 and 17.