

21 V.S.A. § 1301(5) Definition of “Employer” from Vermont

unemployment compensation insurance

Included are:

- private for-profit businesses with one or more employees
- state and local government agencies
- non-profit religious, charitable, or educational firms with at least 4 employees
- farms employing ten or more workers
- private homes employing domestic workers
- exempt firms who voluntarily elect UI coverage

Excluded are:

- the self-employed
- federal agencies
- most farms
- some non-profits (those with less than 4 employees)
- Churches
- railroads (workers are covered by the railroad unemployment insurance system)
- elected officials
- officers and family members of sole proprietorship or partnerships
- student workers in a work-study or academic program