

**21 V.S.A. § 1301(5) Definition of “Employer” from Vermont chapter on
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 domestics
- 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

§ 1301. DEFINITIONS

The following words and phrases, as used in this chapter, shall have the following meanings unless the context clearly requires otherwise:

* * *

(5) "Employer" includes:

(A) Any employing unit which, after December 31, 1971 in any calendar quarter in either the current or preceding calendar year paid for service in employment, as hereinafter defined, wages of \$1,500.00 or more, or for some portion of a day in each of 20 different calendar weeks, whether or not such weeks were consecutive, in either the current or the preceding calendar year, had in employment, as hereinafter defined, at least one

individual (irrespective of whether the same individual was in employment in each such day). When an employing unit described in either this subdivision or subdivision (B) below, becomes an employer within any calendar year, it shall be subject to this chapter for the whole of such calendar year.

(B)(i) Any employing unit for which service in employment for a religious, charitable, educational or other organization as defined in subdivision (6)(A)(ix) of this section is performed after December 31, 1971; except as provided in subdivision (5)(C) of this section.

(ii) Any employing unit for which service in employment for the State and any of its instrumentalities, for a hospital or an institution of higher education as defined in subdivision (6)(A)(x)(I) of this section is performed after December 31, 1971; except as provided in subdivision (5)(C) of this section.

(iii) Any employing unit for which service in employment for the State or any political subdivision thereof as defined in subdivision (6)(A)(x)(II) of this section is performed after December 31, 1977; except as provided in subdivision (5)(C) of this section.

(iv) Any employing unit for which agricultural labor as described in subdivision (6)(A)(vii)(I) of this section is performed after December 31, 1977.

(v) Any employing unit for which domestic service in employment as described in subdivision (6)(A)(viii) is performed after December 31, 1977.

(C) An employing unit as described in subdivisions (5)(A) and (B) of this section except:

(i) In determining whether or not an employing unit for which service other than domestic service is also performed is an employer under this subdivision, the wages earned or the employment of an employee performing domestic service as described in subdivision (5)(B)(v) of this section after December 31, 1977, shall not be taken into account unless the total cash remuneration paid in any calendar quarter for domestic services is \$1,000.00 or more.

(ii) In determining whether or not an employing unit for which service other than agricultural labor is also performed is an employer under this subdivision, the wages earned or the employment of an employee performing service in agricultural labor after December 31, 1977 shall not be taken into account unless the agricultural labor is in accordance with subdivision (6)(A)(vii)(I) of this section. If an employing unit is determined an employer of agricultural labor, such employing unit shall be determined an employer for purposes of subdivision (5)(A) of this section.

(D) Any individual or employing unit which acquired the organization, trade, or business of another which at the time of such acquisition was an employer subject to this chapter.

(E)(i) Any employing unit that filed with and had approved by the Commissioner, on the proper forms prescribed and supplied by the Commissioner, its written election to become fully subject to this chapter for

not less than two calendar years. Such employing unit, not otherwise subject to this chapter, that files with the Commissioner its written election to become an employer subject to this chapter for not less than two calendar years, shall, with the written approval of such election by the Commissioner, become an employer subject to this chapter to the same extent as all other employers, as of the date stated in the approval.

(ii) Any employing unit for which services that are excluded from the term "employment" by subdivisions (6)(A)(ix) and (6)(C)(i) and (ii) of this section are performed may, by election and approval, elect that all services performed by individuals in its employ, in one or more establishments or places of business, shall be deemed to constitute employment for all the purposes of this chapter for not less than two calendar years. Upon the written approval of such election by the Commissioner such services shall be deemed to constitute employment subject to this chapter from the date stated in the approval.

(iii) Any such employing unit may cease to be subject under either subdivision (5)(E)(i) or (ii) of this section, as of January 1, of any calendar year subsequent to such two calendar years, only if at least 30 days prior to such first day of January it has filed with the Commissioner a written notice of its intention to cancel such election but this requirement may be waived by the Commissioner for good cause.

(F) Any employing unit which acquires a part of the organization, trade, or business of another, which part, if a separate organization, trade, or

business, would have been an employer. Any employing unit which acquires the organization, trade, or business, or acquires substantially all the assets of another employing unit, if the employment record of such acquiring employing unit subsequent to such an acquisition, together with the employment record of the acquired unit prior to such acquisition, both within the same calendar year, would be sufficient to constitute an employing unit an "employer."

(G) Any employing unit not an employer by reason of any other provision of this subdivision for which, within either the current or preceding calendar year, service is or was performed with respect to which such employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment fund; or which, as a condition for approval of this chapter for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to such act, to be an "employer" under this chapter.