

FORM WHT-436 Instructions

Quarterly Withholding Reconciliation and Required Contributions

GENERAL INFORMATION

Please print in **BLUE** or **BLACK** ink only.

IMPORTANT INFORMATION

| Quarter | Form WHT-436 Due Dates* |
|-----------------------------------|-------------------------|
| January 1 – March 31 | April 25 |
| April 1 – June 30 | July 25 |
| July 1 – September 30 | October 25 |
| October 1 – December 31 | January 25 |

*If the due date falls on a weekend or holiday, the return is due the next business day.

All taxpayers (Quarterly, Monthly, and Semi-Weekly) are required to file **Form WHT-436** at the close of the quarter. Returns must be filed even if no tax is due. Visit our secure online filing site at www.myVTax.vermont.gov to file this form electronically. Please file only one **Form WHT-436** for each account.

Quarterly Filers – You are required to file **Form WHT-436** on the quarterly filing deadline. You may file a return and remit your payment at the same time. If you are unable to file your return electronically, a fillable version of the form is available on our website at www.tax.vermont.gov.

Monthly Filers – You are required to file **Form WHT-436** on the quarterly filing deadline. You must remit your withholding payments each month by the 25th day of the next month. You should remit your payments electronically via ACH Debit or ACH Credit. If you are unable to submit your payments electronically, you may submit payments for the first two months of the quarter using **Form WHT-430**, Withholding Tax Payment Voucher. Submit your final payment for the quarter with your **Form WHT-436**.

Semi-Weekly Filers – You are required to file your **Form WHT-436** electronically on the quarterly filing deadline. You must remit your payments electronically via ACH Debit or ACH Credit.

See our website at www.tax.vermont.gov for detailed instructions regarding Vermont Income Tax Withholding.

SPECIFIC INSTRUCTIONS

Number of Employees

Enter the number of full-time and part-time employees on the last day of the quarter. If you are reporting only nonwage payments, enter zeroes on Lines A and B. This information is required.

PART I Part I is used to report the total Vermont wages paid this quarter and the total Vermont tax withheld from the wages.

PART II Part II is used to report the total Vermont nonwage payments paid this quarter and the total Vermont tax withheld from the nonwage payments. Nonwage payments include payments reported on Form 1099R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., and Form 1099-Misc, Miscellaneous Income.

PART III Part III is used to report your Child Care Contributions and your employees contributions for the quarter. Beginning July 1, 2024, employers are required to pay a 0.44% payroll tax on all employee wages earned in Vermont. Employers may choose to withhold a maximum of 25% of the required contribution from their employees' wages. Employers should calculate and remit their Child Care Contribution payments in the same manner and frequency as they remit their Vermont Withholding Tax. **Please note:** Employers who are required to remit their withholding tax semi-weekly are also required to remit their Child Care Contribution payments semi-weekly.

PART IV Part IV is used to report your Health Care Contribution payment due for the quarter. You should remit this payment with your **Form WHT-436**. For more information, see Form HC-1, Health Care Contributions Worksheet, on our website www.tax.vermont.gov.

PART V In Part V, you will calculate how much to pay for this quarter. This payment includes tax withheld plus your Child Care Contributions and Health Care Contributions.

Contacting the Department

Mailing address:

Vermont Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Telephone: (802) 828-2551
Email Address: tax.business@vermont.gov
Web site Address: www.tax.vermont.gov

NOTE: Form WHT-436 is subject to change without notice. Please check our website at www.tax.vermont.gov each quarter to make sure you are filing on the current form.