Employer Guide to Reemployment Assistance Benefits

RT-800001
R. 02/17

Table of Contents

For Information and Forms 1

Background 1

Benefits 1

Monetary Qualifications 1

Qualifying for Benefits 2

Disqualification 2

Audit of Claimant's Wages 3

New Hire Program 3

Claims for Benefits 3

How Benefits Are Charged 4

Statement of Benefit Charges 4

Reimbursement Invoice 4

Short-Time Compensation 5

Labor Disputes 5

Appeals 5

Employer's Checklist for Compliance 5

Glossary of Terms Used 6

For Information and Forms

Information on Reemployment Assistance Program Benefits and Claims or forms can be found at **www.floridajobs.org**.

To speak with a Reemployment Assistance Claims representative, call 877-846-8770, option five.

Information on **Appeals** (to benefit determinations) can be found at **www.floridajobs.org** or call 877-846-8770, option one.

To report suspected **fraud or abuse** of Florida's Reemployment Assistance Program, call the fraud hotline at 800-342-9909 or submit the information online at **www.floridajobs.org**.

Background

During the 2012 Regular Session of the Florida Legislature, the Unemployment Compensation program was rebranded as the Reemployment Assistance Program. Although the program remains an entitlement program under the Social Security Act and the Federal Unemployment Tax Act, Florida's policymakers have focused the program on assisting the unemployed to gain new employment.

Benefits

Unemployed workers covered under the Florida Reemployment Assistance Program Law receive weekly benefits if eligible and fully qualified. These benefits are paid from the Florida Unemployment Compensation Trust Fund. The fund is made up of taxes received from employers subject to the law and from interest earned by the fund. Taxes paid to the state by employers are used solely for the payment of benefits to eligible unemployed workers.

If benefits are to be paid to eligible workers and withheld from individuals not entitled to payments, the employer's cooperation is important. Prompt and accurate information from employers is essential to the establishment of a claimant's right to benefits. The Department of Economic Opportunity (DEO), Division of Workforce Services, must determine the eligibility of each claim; which requires your prompt response to all requests for information.

It is the employer's responsibility to furnish information timely when requested. This is to the employer's advantage as it is one way to protect your tax rate. Information furnished should be complete and accurate; it should also be factual, never based on hearsay or supposition.

Monetary Qualifications

An unemployed worker can qualify for benefits only if the individual has worked in covered employment and earned a minimum amount of wages in the base period.

1. The claimant's base period is the first four of the last five completed calendar quarters prior to filing the claim.
2. There must be wages in two or more quarters of the base period.
3. There must be a minimum of $3,400 in the base period and the total base period wages must equal at least 1.5 times the high quarter wages.

4. The weekly benefit amount is 1/26th of the high quarter wages (the minimum is $32 and the maximum is $275).
5. The benefits available on a claim are equal to 25 percent of the total base period wages. However, the maximum benefits payable on a claim are capped based on the average unemployment rate in Florida during the third calendar quarter of the year prior to the effective date of the claim. Claims filed during a year may have maximum benefits ranging from 12 weeks, when the unemployment rate is 5 percent or less, to 23 weeks when the unemployment rate is 10.5 percent or higher. For each half percent increase in the average unemployment rate above 5 percent, one week is added to the maximum benefits. The maximum benefits payable on a claim will therefore, range from $3,300 to $6,325.

Qualifying for Benefits

To be eligible for benefits, the worker must:

1. Be totally or partially unemployed.
2. File an initial claim for benefits online and report as directed to file for subsequent weeks.
3. Have the necessary wage credits for work in covered employment during the base period.
4. Have worked and earned three times the current weekly benefit amount since the filing date of the prior claim, provided the individual received benefits on the prior claim.
5. Be able to work and available for work and actively seeking work, and be registered for work in Employ Florida Marketplace.
6. Participate in reemployment services, such as job search assistance services, as directed by the Regional Workforce Board.
7. Serve a waiting week, for which no benefits are payable, after filing an initial claim.

Disqualification

A claimant may be disqualified because of the reason for separation from work. The facts pertaining to the circumstances causing the separation must be clearly established. The following may disqualify an individual from receiving benefits:

1. Voluntarily quit without good cause attributable to the employing unit.
2. Suspended or discharged for misconduct connected with work irrespective of whether the misconduct occurs at the workplace or during working hours. Misconduct (as defined in Chapter 443, Florida Statutes (F.S.)) includes, but is not limited to:
   - Conduct showing a conscious disregard of an employer's interest as is found in deliberate violation or disregard of the reasonable standards of behavior which the employer expects of the employee.
   - Carelessness or negligence of such a degree or recurrence as to manifest guilt, or wrongful intent, or to show an intentional and substantial disregard of the employer's interests or of the employee's duties and obligations to the employer.
   - Chronic absenteeism or tardiness in deliberate violation of a known policy of the employer or one or more unapproved absences following a written reprimand or warning relating to more than one unapproved absence.
   - A willful and deliberate violation of a standard or regulation of this state by an employee of an employer licensed or certified by this state, which would cause the employer to be sanctioned or have its license or certification suspended.
   - A violation of an employer's rule, unless the claimant can demonstrate that no knowledge of rule was provided by the employer; the rule is not lawful or related to the job environment and performance; or the rule is not fairly or consistently enforced.
3. Suspended or discharged for misconduct connected with work consisting of drug use as evidenced by a positive, confirmed drug test.
4. Failed without good cause either to apply for available suitable work or to accept suitable work or to return to customary self-employment when so directed by DEO.
5. Unemployed due to a labor dispute (which may involve a strike or lockout) in active progress which exists at the place of employment; and the individual is participating in or financing or directly interested in such labor dispute. In some cases, unemployment due to a lockout may not be disqualifying.
6. Furnished false information or made a fraudulent representation for the purpose of obtaining benefits such as not reporting earnings or job refusals. Willful misrepresentation is also cause for fine and imprisonment.
7. Receiving a retirement income from a base period employer.
8. Receiving Worker's Compensation for temporary or permanent total disability.
9. Receiving or seeking unemployment benefits under an unemployment compensation law of another state or the United States, unless the appropriate agency of such state or of the United States finally determines that the individual is not entitled to such unemployment benefits.
10. Alien, unless the individual has been lawfully admitted for permanent residence or otherwise is permanently residing in the United States under appearance of law (including an alien who is lawfully present in the United States as a result of the provisions of the Immigration and Nationality Act).

11. Terminated from employment for violation of any criminal law punishable by imprisonment or for any dishonest act in connection with the individual's employment.
12. Receiving wages in lieu of notice or severance pay applicable to a claim week, which is equal to or greater than the claimant's weekly benefit amount.
13. Incarcerated during a week of unemployment.

Audit of Claimant's Wages

All claimants are audited each quarter by using the most current employer wage records. A computer cross-match by social security number, of benefits paid and wages reported, is performed quarterly. If the computer identifies a match, Earnings Weekly Wage Verification (*Request for Breakdown of Wages Paid*) is generated and sent to the employer(s) reporting wages for the same period in which benefits were being paid. Employers who respond immediately are, in every case, helping to prevent improper payments and abuse of the reemployment assistance program. When it is determined that a claimant has been improperly paid, the experience rating account will be credited if the employer is a base period employer on the claim and has responded timely to the Notice of Claim Filed. If the improper payment was the result of fraud, the case may be referred to the State Attorney's Office for prosecution.

New Hire Program

Florida law requires all employers to report new hires and rehired employees. This program is designed to aid in locating noncustodial parents who are delinquent in child support payments and detecting potential overpayment of benefits in the Reemployment Assistance Program. The New Hire Program's success in accurately determining and preventing fraud is dependent on employer cooperation in submitting information on newly hired and rehired employees. For information on New Hire Reporting, call toll free, 888-854-4791, or visit the New Hire website at **https://newhire.floridarevenue.com**.

Claims for Benefits

An unemployed worker may receive information for filing a claim for benefits at any local One-Stop Center operating under your area's Regional Workforce Board, or by visiting the website for the Department of Economic Opportunity at **www.floridajobs.org**. All claims must be filed online.

Employers too, must login online to respond to claims and requests for information. When a claim is filed, a *Determination Notice of Reemployment Assistance Claim Filed* is created and placed in the employer's inbox in the Reemployment Assistance Claims and Benefits Information System referred to as CONNECT found at **www.myfloridajobs.org**. Employers who have already registered in CONNECT and elected to receive electronic notifications regarding claims will be sent an email when there is new correspondence placed in their CONNECT inbox that requires their attention. Employers who have not elected to receive electronic notifications of claims will be mailed a notice advising them of an action item. They will then need to login to CONNECT to respond to the claim. To obtain more information about using the online system a CONNECT Guide for Employers is available at **www.floridajobs.org**. For assistance with using CONNECT employers can call DEO at 1-877-846-8770.

All base period employers, and any of the claimant's most recent employers who are outside of the base period are notified of the claim. When the employer has paid the claimant wages during the base period, the notice will show, in addition to the claimant's name, last five digits of the social security number and the CONNECT created Claimant ID number, the claimant's Maximum Benefit Amount, Weekly Benefit Amount and the percentage of the benefits potentially chargeable to the employer's account. When the employer has information that may affect the claimant's eligibility for benefits, a reply should be submitted immediately to avoid any improper payment of benefits to the claimant.

Even when the employer is not contesting the claimant's eligibility for benefits, the employer should check the appropriate block(s) in items A through G on the notice and furnish any requested information. It is very important to respond to the notice within 20 days from the mailing date. Responding timely is the only way employers can preserve their account's eligibility for relief from benefit charges. A response should state in detail, the reason or reasons for the worker's separation from the job. The employer's statement should contain all important facts such as exact dates, times, and places in which incidents occurred; names of witnesses; and reference to such agreements as union contracts, commission agreements, medical reports, and any other pertinent documents. In the absence of separation information from an individual's employer or employers, the individual's eligibility will be based on the claimant's statement.

The law provides that claims be investigated through written, telephonic, and electronic means. Employers may be contacted by telephone by a Reemployment Assistance claims adjudicator for information relating to a job separation. After a determination on the claimant's eligibility for benefits has been issued, the claimant or the employer, whichever is adversely affected, may appeal the determination and request a formal hearing before an appeals referee. The request must be made within 20 days from the date the determination was mailed.

The notice to employers and determinations on claims are mailed to addresses that employers provide the Florida Department of Revenue when registering for Reemployment Tax. If you have an address change, you can submit the information online at **www.floridarevenue.com** select "Information for Businesses and Employers," then select "Change address or account status." You can also

download an *Employer Account Change Form* (Form RTS-3) and mail it to:

Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Include your reemployment tax account number, the old address, and the new address that you want used. Make sure the request is signed by the appropriate authority for your business.

How Benefits Are Charged

All benefits are paid from the Unemployment Compensation Trust Fund and are charged to employers on a percentage basis. The chargeable percentage is based on the amount of wages each employer paid the worker as compared to the worker's total wages for insured work during the base period of the claim. For example, if there were only two base period employers, each having paid $3,000 in the base period, each would be chargeable with 50 percent of the benefits paid to the claimant.

Benefit payments made to any eligible claimant are charged to the taxpaying employer's experience rating record when the employer paid the individual wages of $100 or more within the base period of the claim. A taxpaying employer who paid wages less than $100 will not be charged.

Benefits paid to a claimant will not be charged to the base period employer's account only when the employer has responded in writing to the claim within 20 days from the mailing date of the notice of the claim with information regarding the claimant, and it is determined that:

- The claimant was separated under disqualifying conditions.
- The claimant was discharged for unsatisfactory performance during an initial employment 90-day probationary period of which the worker was notified within the first seven days of work.
- The claimant has refused without good cause the employer's offer of suitable work.
- The claimant received benefits improperly.

A reimbursing employer is required to pay dollar-for-dollar for the percentage of benefits paid to eligible former employees. Reimbursing employers do not have a tax rate and therefore, are not eligible for relief from benefit charges in the same manner as taxpaying employers. The percentage of benefit payments based on wages paid by a reimbursing employer will be billed to the employer following the calendar quarter during which the benefits were paid.

In the event an individual who performed services for a reimbursing employer, is disqualified, any benefits already paid will be billed and the reimbursing employer will be required to reimburse the full amount. DEO's recovery of benefits improperly paid will result in a credit or refund to the reimbursing employer.

Statement of Benefit Charges

Taxpaying employers with benefit charges will be mailed a *Notice of Benefits Paid* (RT-1) each quarter. The RT-1 is a notice showing the benefits paid to former workers which have been charged to the employer's account. If the employer's account is relieved of charges, a credit amount will be listed on the RT-1 when benefits were charged in a previous quarter. If there are questions about the charges, call the Reemployment Assistance Information Center at 877-846-8770. Any protest of the charges must be filed within 20 days from the mailing date of the RT-1 and may be filed online at **www.floridajobs.org** or by writing to Department of Economic Opportunity, Division of Workforce Services, Reemployment Assistance Program, RT-1 Unit, P.O. Drawer 5250, Tallahassee, Florida, 32314-5250.

Employers should examine the RT-1 carefully and notify the Reemployment Assistance Program of any errors. This notice cannot be used as a basis for protesting a claimant's eligibility to receive benefits for any reason that has already been decided by the mailing of a determination, decision of an appeals referee, or order of the Reemployment Assistance Appeals Commission. If an appeal is pending on a claim at the time the RT-1 is received, an adjustment to the charge that may be required by the appellate authority will be posted to the account during the following calendar quarter. It is not necessary to further protest the charge.

Reimbursement Invoice

Reimbursing employers are mailed a Reemployment Tax *Reimbursement Invoice* (RT-29) listing the benefits paid to former employees. The total amount shown on the invoice must be paid.

Employers should examine the RT-29 carefully and report any errors within 20 days to the Department of Economic Opportunity by filing a protest online at **www.floridajobs.org**. This notice can be used to protest a claimant's eligibility to receive benefits when the basis for the protest has not previously been decided or is not currently under appeal. However, such protest would not relieve the employer of the requirement to reimburse for the benefit charges appearing on the invoice. There are no provisions in the law to relieve a reimbursing employer of the requirement to reimburse for amounts posted on an invoice.

Short-Time Compensation

Short-Time Compensation is a voluntary program that permits prorated reemployment assistance benefits to employees experiencing a reduction in hours for a portion

of their workweek. To participate, employers must have a ten-to-forty percent reduction in the normal weekly hours of work for individuals in the affected work unit(s) and certify that the aggregate reduction in work hours is in lieu of layoffs that would affect at least 10 percent of the employees in their affected work unit(s). Participation in the program is contingent of the approval of the employers' plan by the Department of Economic Opportunity. Additional information concerning Short-Time Compensation and the application to enroll your business in the program can be obtained at: **www.floridajobs.org**. For complete information, contact the Department of Economic Opportunity at 877-846-8770, or fax 877-934-1504.

Labor Disputes

When a strike, lockout, or other labor dispute occurs at a place of business, the employer must notify the Reemployment Assistance Program as soon as possible. A program investigator will prepare a report on the number and classification of workers involved and a general overview of the issues disputed. The employer will be requested to furnish a list of all affected employees for the purpose of screening for possible claims for benefits by these workers.

The Department of Economic Opportunity, Division of Workforce Services, is a neutral party in such disputes. One-Stop Centers will not refer workers to a business while there is an ongoing dispute. Reemployment assistance benefits will not be paid to those employees or class of employees directly involved in the labor dispute.

To report a labor dispute in active progress at your place of business, contact the Department of Economic Opportunity, Division of Workforce Services, Reemployment Assistance Benefits, Labor Dispute Unit, P.O. Drawer 5250, Tallahassee, FL 32314-5250; or call 877-846-8770.

Appeals

The Reemployment Assistance Program Law provides an opportunity for a fair and impartial hearing for any party to a determination issued by the Department of Economic Opportunity who is adversely affected and disagrees with an action, including:

- The qualification and eligibility of former workers who file claims for benefits.
- Charges to an employment record for benefits paid to former employees.

In addition, the Department of Economic Opportunity will conduct hearings resulting from Reemployment Tax determinations issued by the Department of Revenue when there is a dispute that:

- An employing unit is a liable employer for reemployment tax purposes.
- Specific employees or classes of employees are insured under the law.
- The employer's tax rate computation accurately reflects that employer's experience rating record.
- Reimbursement for certain governmental and nonprofit organizations are required.
- Audit findings create additional tax liability.

Any appeal must be filed within 20 days from the mailing date of the determination. If the 20th calendar day falls on a Saturday, Sunday, or legal holiday, the appeal may be filed on the next business day.

When filing an appeal, include the specific reason(s) for the appeal and all pertinent facts and reasons why a different ruling should have been made. An employer that was previously a party to a benefit-claim determination and the associated chargeability to its employment record cannot later dispute the payment of benefits by protesting the annual tax rate.

Immediately examine all reemployment assistance correspondence when received. Carefully review the time limit for submitting information and filing appeals. If an appeal is not filed timely, a hearing will be held on the timeliness of the appeal and determine whether the Appeals Referee or Special Deputy will have jurisdiction over the issues addressed on the determination. The *Appeal Information* pamphlet, UCA Bulletin 6, explains the appeals process for benefit and chargeability appeals. The *Special Deputy Appeals* pamphlet, UCA Bulletin 6SD, explains the appeals process for liability, tax rate, and reimbursement cases. More information is available at "File an Appeal" at **www.floridajobs.org**.

Employer's Checklist for Compliance

- Report all required data. Accurate social security numbers and gross wages paid must be reported for each employee. Your completed *Employer's Quarterly Reports* (RT-6) are due by the specific statutory due dates (January 31, April 30, July 31, and October 31). If paying by electronic funds transfer (EFT), your funds must be transmitted before 5:00 p.m., ET, on the business day prior to the payment due date. Remember, your account is debited on the business day following your transmittal.
- Post and maintain, in places readily accessible to your workers, the notice *To Employees* (RT-83) that satisfies your requirement under section (s.) 443.151(1), F.S., to make available information concerning benefit rights and claims for benefits. The notice can be downloaded at **www.floridarevenue.com**.
- File all reports on time and respond to correspondence within designated time periods.
- Clearly delegate responsibility in your organization for the timely response to correspondence regarding reemployment assistance claims or tax.
- Make sure you notify the Department of Revenue of the correct mailing address to send correspondence

concerning claims for benefits and the correct mailing address for your reemployment tax account. You may specify separate addresses for the mailing of claims notices.

- Attend all appeals hearings. The outcome may affect your tax rate.
- To report suspected fraud or abuse of Florida's Reemployment Assistance Program, call the fraud hotline at 800-342-9909 or submit the information online at **www.floridajobs.org**
- Notify your nearest Department of Revenue Service Center as soon as possible of any changes in ownership, location, or type of business activity.
- Your reemployment tax account number (a seven digit number) should be included on all reports, checks, and correspondence. Correspondence concerning a former employee should include the employee's social security number in addition to your account number.

Glossary of Terms Used

Benefits - Reemployment Assistance Program payments to eligible claimants.

Calendar Quarter - A period of three consecutive months ending March 31, June 30, September 30, and December 31 of any year.

Claimant - One who has applied for reemployment assistance benefits.

DEO - Department of Economic Opportunity

Department - Florida Department of Revenue (DOR)

Determination - A decision made by DOR regarding an employing unit's liability, tax rate, assessment of taxes, or a decision made by the DEO's Reemployment Assistance Program regarding a claimant's monetary or non-monetary eligibility for benefits.

Electronic Funds Transfer (EFT) - The transfer of funds between accounts by electronic means. When a payment is made using EFT, funds are electronically transferred from the employer's bank to the Florida Department of Revenue's bank.

Electronic Reporting - The electronic transfer of tax report information to the Florida Department of Revenue. The electronic report replaces the paper report.

Employer - An employing unit that has met the criteria of liability for payment of reemployment tax.

Employing Unit - An employing unit is any person, partnership, corporation, association, trust, estate, Indian tribe, or trustee or receiver that has employed any person at any time.

Employment - Any service performed by an individual for an employing unit.

Protest - A request for review of any determination made with respect to an employer's liability status, tax rate, assessment of taxes, audit findings, or other action affecting any employer's account.

Redetermination - A written notice of review to a determination on a claim for benefits issued by the Reemployment Assistance Program or to a determination involving an employer's liability, tax rate, or other tax matters issued by DOR. A redetermination is appealable.

Social Security Numbers (**SSNs**) - Are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under ss. 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at **www.floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Tax Rate - The percentage used to compute reemployment tax.

Initial tax rate - 2.7 percent (.0270)
Standard tax rate - 5.4 percent (.0540)
Maximum tax rate - 5.4 percent (.0540)

Wages - Remuneration (payment, salary, or compensation) for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. The cash value of meals and lodging will be exempt if it is included as a condition of employment for the convenience of the employer.

Sick and accident disability payments paid by an employing unit to an employee in the six calendar months after the calendar month the employee stopped working are considered wages. Payments made under a workers' compensation law are not considered wages.

Tips are covered wages if received while performing services that constitute employment and are included in a written statement furnished to the employer.