



RT-8A Information Sheet

RT-8i
R. 07/20

Correcting Errors

A previously filed quarterly report (RT-6) can be corrected online using the file and pay website at floridarevenue.com/taxes/filepay. If you are required to file and pay reemployment tax electronically, you are also required to correct your prior returns electronically and should not submit the paper form entitled *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A). Review the *Electronic RT-8A Guide* at floridarevenue.com/taxes/rt. Go to "Report and Payment Information" then select "Correcting Errors" for help with correcting errors on quarterly reemployment reports.

Wages

"Wages" means **all** remuneration for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. However, wages reported on the:

- *Employer's Quarterly Report* (RT-6),
- *Employer's Quarterly Report Continuation Sheet* (RT-6A),
- *Employer's Quarterly Report for Out-of-State Wages* (RT-6NF),
- *Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only* (RT-7),
- *Employer's Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions* (RT-6EW), or
- *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A)

should not include amounts of compensation exempt from Florida reemployment tax per section 443.1217(2) (b)-(g), Florida Statutes.

Tips and gratuities are covered wages if received while performing services that constitute employment and are included in a written statement furnished to the employer by the employee, and amount to \$20 or more per month.

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 wages. Payments made under a worker's compensation law are excluded from wages.

Officers of a corporation performing services for the corporation are employees, and compensation paid is considered wages. Only dividends on shares of stock and board of director fees are excluded from wages.

Members of a limited liability company classified as a corporation for federal income tax purposes, performing services for the limited liability company are employees.

Common Errors

Negative wage amounts are included in the employee's "Gross" or "Taxable" Wages Paid Columns. Adjustments to previously filed RT-6, RT-6NF, RT-6EW, and RT-7 wage information must be made for each quarter individually using the RT-8A. To adjust wages previously over-reported, write the amount originally reported for each employee in the "Original Wages" column and the corrected amounts in the "Corrected Wages" column. Annual filers (RT-7) must complete one RT-8A for each quarter being corrected.

Employee wages that should have been reported to another state are included with Florida wages. The RT-6NF is used with the RT-6 to report out-of-state taxable wages paid to employees who work for the same employer in multiple states. The RT-8A can be used to correct wages previously reported as either in-state or out-of-state.

Exempt wages are included with gross or taxable wages. The following are examples of exempt wages that should not be included with gross or taxable wages:

- A sole proprietor and his or her spouse, parents and minor children under age 21
- Partners of a partnership
- Elected officials and others as specified under Florida Statutes

Other Errors on Reports:

- An incorrect or missing social security number is reported in Column 1 for the employee listed
- An incorrect or missing employee name is reported in Column 2
- Wages or employees are reported more than once, or duplicate wage information is sent
- Typographical or written errors are made on the wage report

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays, or visit the Department's website at floridarevenue.com.