

eFile and Pay Transition for Florida Reemployment Tax – Frequently Asked Questions

On August 24, 2026, all Florida taxpayers responsible for collecting and remitting reemployment tax will transition to a new, modernized eFile and Pay system. The transition will affect taxpayers filing reports only, those filing reports with their payments, and those making payments only.

The following list of questions and answers has been prepared to assist taxpayers in adjusting to the new system. For more information, please visit the Florida Department of Revenue's online [eFile and Pay Information Center](#). If you still have questions, call Taxpayer Services at (850) 488-6800 or send an email to fdortaxpayerservices@floridarevenue.com.

1. Where can I find more information about the new eFile and Pay system?

Step-by-step user guides for reemployment tax will be posted no later than August 7, 2026, on the Department's [eFile and Pay Information Center](#) under Resources.

2. Will the new system show my client's reemployment tax rate history?

Yes. Agents will be able to download a history of each client's (employer's) reemployment tax rate.

3. Why are there two websites to sign in to? What is the difference? Who uses which one?

The Reemployment Tax File and Pay application is used by agents, employers, and employee leasing companies (ELCs) that manually enter return information or import a file for one or more clients. The Direct File web portal is used to submit individual or bulk XML files and batch enrollment files, which now use the ZIP file format instead of TXT for web portal submissions. Direct File is also used to link agents with clients. Filers submitting more than 20,000 employee records must use Direct File.

4. How do I file returns in bulk?

Direct File (formerly SecureNet) supports bulk filing. Important updates include:

- **Web Application** – Access Direct File at floridarevenue.com/taxes/filepay.
- **Registration** – Filers must register for the new Direct File web portal if they have not already done so.
- **Filing Methods** – Only submissions through the Direct File web portal and secure file transfer protocol (SFTP) are accepted. File transfer protocol (FTP) is no longer supported.
- **Availability** – Reemployment tax filing options and SFTP directories will be available beginning August 24, 2026.
- **ZIP Files** – Files larger than 75 MB must be submitted as ZIP files through the Direct File web portal.

- **XML Schema** – There are no changes to the XML schema. New error codes have been added for file format issues, such as unsupported file extensions.
- **Batch Enrollment** – Batch enrollment files submitted through the Direct File web portal must be ZIP files. Files transmitted through SFTP may be submitted as ZIP or TXT files. There are no changes to the batch enrollment specifications.
- **System Testing** – Early system testing will not be available.

The Department's Direct File Guide is also available in the [eFile and Pay Information Center](#) under Resources.

5. Will an agent's client relationships transfer to the new system?

Yes, client relationships will transfer to the new system. This functionality will work the same as it does today.

6. Will the Department provide communications that third-party administrators (TPAs) can share with clients?

The Department has notified taxpayers about the transition through its website, social media channels, and email updates sent through Constant Contact. Step-by-step user guides for reemployment tax will be available no later than August 7, 2026, on the Department's [eFile and Pay Information Center](#) under Resources. No additional communications are planned for distribution to clients.

7. If I upload a file containing thousands of clients, will the entire file be rejected if one client has an error?

No. For Direct File submissions, only the report containing the error is rejected. This process has not changed.

8. Can I continue making bulk payments by ACH credit?

Yes. The ACH credit payment process has not changed.

9. How do I know whether I have an active Memorandum of Understanding (MOU) on file?

You may email elc@floridarevenue.com to check the status of a Memorandum of Understanding.

10. I registered for Direct File and received a temporary password, but the link in the email expired before I could finish setting up my account. How do I get a new temporary password?

For assistance with Direct File passwords, send an email to BTOEXDTeam@floridarevenue.com.

11. When will the new system and user guides be available?

The new eFile and Pay system will be available on August 24, 2026. Step-by-step user guides for reemployment tax are being finalized and will be posted on the Department's [eFile and Pay Information Center](#) under Resources no later than August 7, 2026.

12. Is there an Application Planning Interface (API) available for Direct File?

No. Direct File does not support an API. Returns must be submitted through the Direct File web portal or by SFTP.

13. Has the amendment process changed?

No. The amendment process has not changed.

14. How long will the old eFile and Pay portal remain available?

The old portal will remain available through September 30, 2026. The Department will announce any extensions if that date changes.

15. Can I get a list of the new system error codes?

The reemployment tax XML Software Developer Package is being updated to include the new error codes. Developers will be notified as soon as the updated package is available.

16. How does this transition affect bulk filing for multiple clients?

You may continue filing in bulk for your clients as you do today. This process has not changed.