



Florida Department Of Revenue  
Tax Information Publication

TIP

No: 1273B-02

Date Issued:  
April 30, 2012

**New Reporting Requirements for Private Employers  
Contracting With Governmental or Nonprofit Educational Institutions**

Beginning with unemployment reports due on or after July 1, 2012, a recent law change requires that private employers with a contract to provide services to a governmental or nonprofit educational institution must separately identify the wages paid to employees who performed such services. Effective July 1, 2013, employees whose wages are identified as being paid for this type of service will not be eligible to receive unemployment compensation benefits based on these wages between academic years and during vacation periods or holiday recess in accordance with section 443.091(3)(a)(b) and (c), Florida Statutes (F.S.).

The new reporting requirement will begin with the *Employer's Quarterly Report* (Form UCT-6) for the April 1 through June 30, 2012 quarterly filing period. Private employers contracting to provide services to a governmental or nonprofit educational institution must also complete and submit a *Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions* (Form UCT-6EW, N.04/12). This form will separately identify the wages paid to the individuals performing the services for the educational institution. Educational institutions referenced in this law include only publicly funded and nonprofit schools, grades kindergarten through 12.

The *Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions* (Form UCT-6EW N.04/12) is available on the Department's website at **[www.myflorida.com/dor](http://www.myflorida.com/dor)**. This report must be filed with the *Employer's Quarterly Report* (Form UCT-6) beginning with the April 1 through June 30, 2012 quarter and for every quarter thereafter that the private employer has employees who provide services to a governmental or nonprofit educational institution under a contractual relationship. Electronic filers will have access to the electronic format for reporting these wages.

References: Sections 443.036(17) and 443.091(3), F.S. and Section 6, Chapter 2012-30, Laws of Florida

**For More Information**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

**Want the latest tax information and due date reminders  
for sales tax and unemployment tax returns?  
Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on:  
"Subscribe to our tax publications."  
It's fast, easy, and secure.**