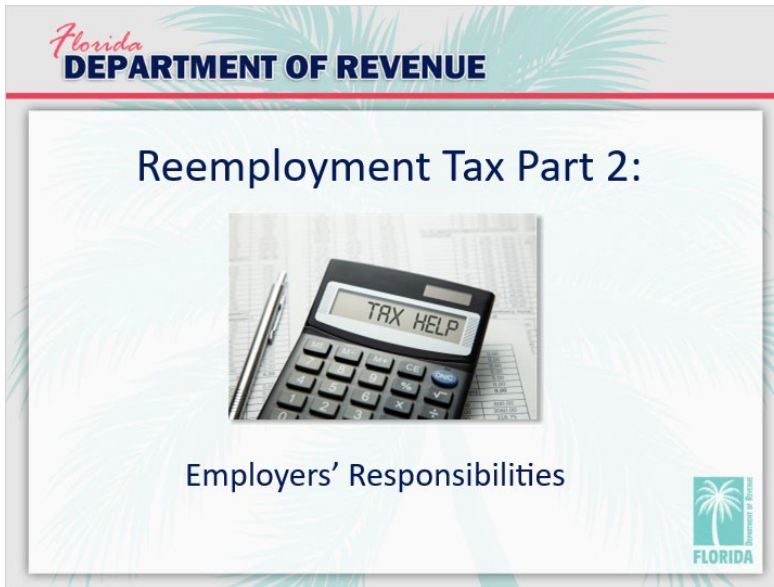


Print PDF: Reemployment Tax Part 2: Employers' Responsibilities

Reemployment Tax Part 2: Employers' Responsibilities

1. Introduction

1.1 Welcome



Script:

Welcome to Reemployment Tax: Employers' Responsibilities. In this tutorial, you will learn about the responsibilities you have as an employer in terms of filing and paying reemployment tax in Florida.

1.2 Navigation

Transcript Tab

A transcript of the audio is available by clicking on the **Transcript** tab in the top-left corner of your screen.

The following tabs and buttons are available to help you navigate through this tutorial.

Menu Tab

This tab displays by default when the tutorial is viewed on a desktop computer. It allows you to navigate through the tutorial by clicking the topic name on the menu. When viewing this tutorial on a tablet or smart-phone, the menu does not display by default and must be accessed using the menu symbol.

Resources Tab

This tab is found to the right side of the top bar. When clicked, it displays a list of links to useful forms and documents.

Previous and Next Buttons

Previous and Next buttons are located at the bottom right corner of your screen. These buttons allow you to move either back or forward.

Script:

This tutorial will take approximately 15 minutes to complete. A transcript of the audio is available by clicking on the **Transcript** tab in the top-left corner of your screen.

The following tabs and buttons are available to help you navigate through this tutorial.

1.3 Topics



The slide features the Florida Department of Revenue logo at the top left, with the word "Florida" in a red script font and "DEPARTMENT OF REVENUE" in a bold, dark blue sans-serif font. Below the logo, the word "Topics" is written in a dark blue sans-serif font. To the right of the text is a small photograph showing a person's hands using a calculator and a laptop. Below the title, there is a list of five topics, each preceded by a checkmark and enclosed in a light blue rectangular box. The topics are: "Registering for Reemployment Tax", "Filing and Remitting Quarterly Reports", "Maintaining Accurate Records", "Reporting Changes to the Business", and "Posting Form RT-83". In the bottom right corner of the slide, there is a small logo featuring a palm tree and the word "FLORIDA" below it.

Topics

- ✓ Registering for Reemployment Tax
- ✓ Filing and Remitting Quarterly Reports
- ✓ Maintaining Accurate Records
- ✓ Reporting Changes to the Business
- ✓ Posting Form RT-83

Script:

Topics for this tutorial include:

- Registering for Reemployment Tax
- Filing and Remitting Quarterly Reports
- Maintaining Accurate Records
- Reporting Changes to the Business
- Posting Form RT-83

1.4 Review Part 1

Florida
DEPARTMENT OF REVENUE

Review Part 1
Click on each box to review the material from Part 1.


01	Reemployment Assistance Program	Funding	02
03	Criteria for Liability	Worker Classification	04

Reemployment Assistance Program

Florida
DEPARTMENT OF REVENUE

Review Part 1
Click on each box to review the material from Part 1.

Florida has a Reemployment Assistance Program that provides assistance to those who lose their jobs through no fault of their own.




Funding

Florida
DEPARTMENT OF REVENUE

Review Part 1

Click on each box to review the material from Part 1.

This assistance is funded through reemployment tax paid for by employers by a tax on employees' wages. Workers do not pay anything and employers must not make payroll deductions for this purpose.




Criteria for Liability

Florida
DEPARTMENT OF REVENUE

Review Part 1

Click on each box to review the material from Part 1.

There are specific criteria to determine if an employer is liable for paying reemployment tax. An employer only has to meet one of these criteria.




Worker Classification

Florida
DEPARTMENT OF REVENUE

Review Part 1
Click on each box to review the material from Part 1.

Employers are taxed based on wages of employees but not independent contractors, so it is important for employers to distinguish between the two for tax purposes.



2. Registering for Reemployment Tax

2.1 Let's Meet Olivia!



Script:

Earlier in this series, we met Olivia.

[Olivia]: Hi everyone! Remember me?

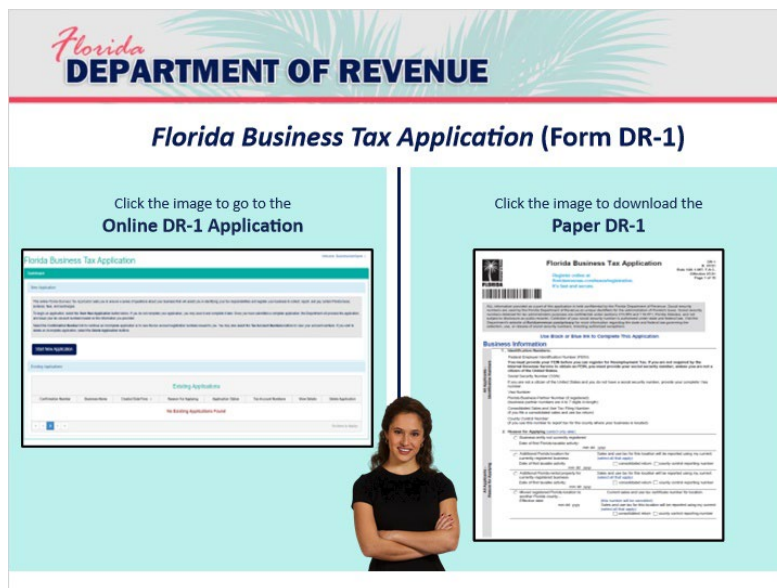
Olivia had questions about reemployment tax. She wanted to know if she was liable and how much she would have to pay. How have you been doing with reemployment tax, Olivia?

[Olivia]: Well, my assistant has been with me for more than 20 weeks now, so I am now liable for reemployment tax. I guess I do need a little help with the next steps.

Okay. We can help with that in this course.

[Olivia]: Great! So what are my next steps?

2.2 Registering for Reemployment Tax



Script:

All Florida businesses are required to complete the **Florida Business Tax Application (Form DR-1)**. This can be done online or through a paper application. The Department's online *Florida*

Business Tax Application uses an interactive wizard to determine tax registration requirements.

The application guides you by asking questions about your business including those pertinent to your employees. It then assesses based on certain criteria if you are liable for reemployment tax.

[Olivia]: I completed the DR-1 when I started my business. Do I have to fill it out again?

If you recall when you filled out the application, you filled out a section about reemployment tax. Now that you decided to hire an employee, that information has changed. Therefore, you do need to fill out a new application because you are registering for your business to pay a new tax.

2.3 Knowledge Check #1


Knowledge Check #1
How do you register to pay reemployment tax?

☐ File a Quarterly Report (RT-6)

☐ Complete the Reemployment Registration Form (RT-4)

☐ File a Reemployment Assessment Form (RT-29)

☒ Complete the Florida Business Tax Application (DR-1)




Correct	Choice
	File a Quarterly Report (RT-6)
	Complete the Reemployment Registration Form (RT-4)
	File a Reemployment Assessment Form (RT-29)

X

Complete the Florida Business Tax Application (DR-1)

3. Filing and Remitting Quarterly Reports

3.1 Due Dates for Quarterly Report



Employer's Quarterly Report (Form RT-6)

- ✓ All businesses liable for reemployment tax must file an RT-6.
- ✓ A report must be filed if there were no employees, no wages, or only excess wages.
- ✓ Employers with domestic employees only must file an RT-6, unless they file an RT-7A and have been approved to file annually to do so.
- ✓ If you opt to pay electronically, your payment must be initiated and a confirmation number received no later than **5 p.m. ET** on the business day prior to the payment due date.

Calendar Quarter	Due Date	Postmarked No Later Than
January 1 – March 31	April 1	April 30
April 1 – June 30	July 1	July 31
July 1 – September 30	October 1	October 31
October 1 – December 31	January 1	January 31

Script:

[Olivia]: Once I have filled out a DR-1, what do I need to do to file and pay reemployment taxes?

All businesses that are liable for paying reemployment tax must file an *Employer's Quarterly Report* (RT-6) at the end of every quarter. Employers who employed 10 or more employees in any quarter during the preceding state fiscal year are required, to file quarterly reports, including corrections to those reports, electronically. The report must be submitted by the end of the month following the quarter being reported on.

A report must be filed even if there were no employees, no wages, or all wages were excess wages.

For example, if you are filing and paying reemployment tax for the first quarter of the year, your

report and payment would be due by the end of the following month on April 30.

Employers with individuals who only perform domestic services must file an RT-6, unless they have been approved to file annually. If they are approved, they are mailed a personalized *Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only* (RT-7) in December of each year. The RT-7 is due January 1 and is late after January 31.

If you opt to pay electronically, your payment must be initiated and a confirmation number received no later than 5 p.m. ET on the business day prior to the payment due date to be considered timely. Corrections to data originally reported on a quarterly report should be filed on form RT-8A, Correction to Employer's Quarterly or Annual Domestic Report.

3.2 Knowledge Check #2

Knowledge Check #2


Julie is filing to pay reemployment tax for the second quarter of the year (April 1-June 30). When is the latest date she can file without receiving a penalty?

☐ June 30

☐ July 1

☐ July 15

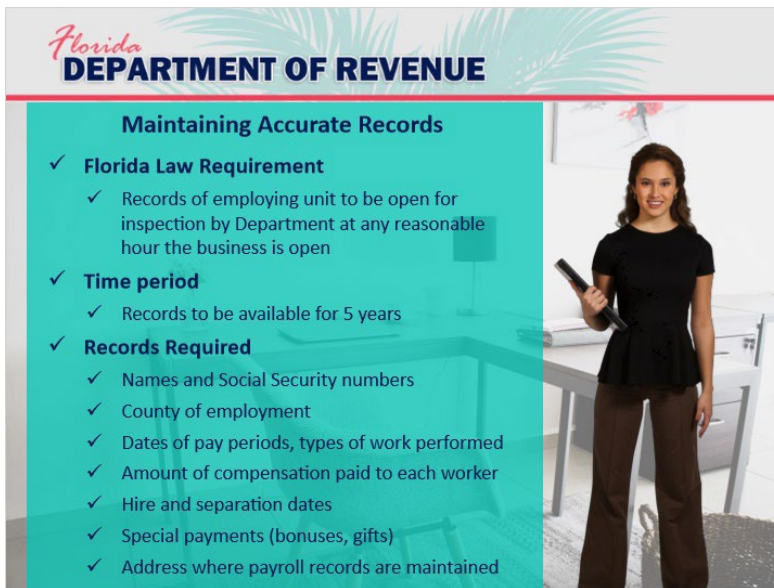
☒ July 31



Correct	Choice
	June 30
	July 1
	July 15

4. Maintaining Accurate Records

4.1 Maintaining Accurate Records



Script:

Let's talk about your next responsibility as a business owner, Olivia - maintaining accurate payroll records.

[Olivia]: OK.

Florida law requires the records of an employing unit to be open for inspection by the Department any reasonable hour when the firm's business is normally conducted.

The employer must maintain true and accurate work records for a period of five years following the calendar year in which the services were rendered. The Florida Administrative Code has outlined the specific information an employer is required to maintain in the payroll records. These are the types of records you would need in an audit.

The records required include:

- Names and Social Security numbers
- County of Employment
- Dates of pay periods and types of work performed by employees
- The amount of compensation paid to each worker
- Hire and separation dates
- Special payments such as bonuses and gifts
- The address where payroll records are maintained

[Olivia]: So, I need to be prepared for an audit? That makes me nervous.

There's nothing to be nervous about if you follow the law, stay organized, and maintain accurate records.

4.2 Records to Keep



Script:

[Olivia]: What records do I need to keep?

Examples of what you would need to keep are timecards, individual earning records, check stubs, and payroll ledgers. A more comprehensive list is available for you on the screen. Keep in mind that other documents may be requested as well.

Adequate payroll records will indicate whether the employer has or has not met liability criteria for the payment of reemployment taxes.

4.3 Knowledge Check #3

Knowledge Check #3


How long are employers required to maintain accurate and true work records?

☐ 2 years

☐ 3 years

☒ 5 years

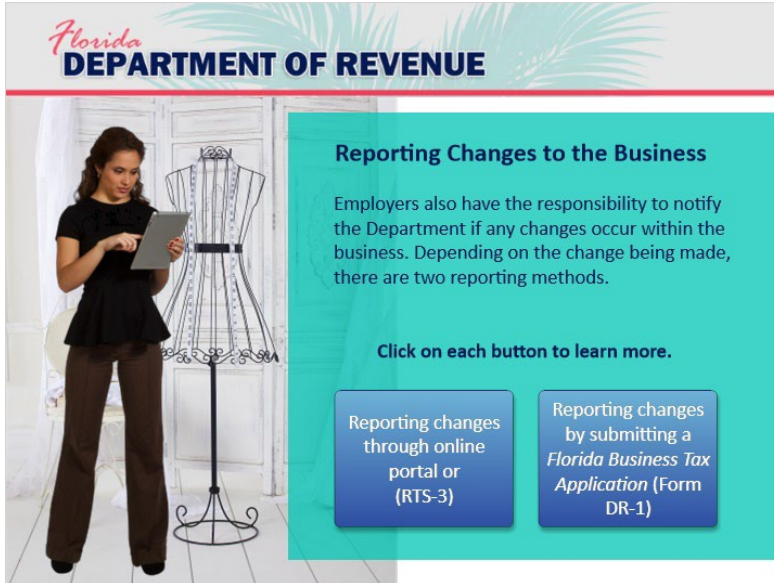
☐ 7 years



Correct	Choice
	2 years
	3 years
X	5 years
	7 years

5. Reporting Changes to the Business

5.1 Reporting Changes to the Business



Script:

Employers also have the responsibility to notify the Department if any changes occur within the business. Depending on the change being made, there are two reporting methods. Some changes only require you to update your information online or by completing and submitting an *Employer Account Change Form* (RTS-3). Instances involving legal changes to the business require the employer to fill out a new *Florida Business Tax Application* (Form DR-1).

[Olivia]: I'm considering bringing in my friend as a business partner. Would this be an example of a change within the business?

Absolutely. You are changing the structure of a business to a partnership meaning that you would need to complete a new *Florida Business Tax Application* (Form DR-1).

Click on each button to learn more.

Some changes can be made through the online portal or by completing and submitting an *Employer Account Change Form* (RTS-3). These include:

- Mailing address
- Business location (within the same county)
- Account status (such as inactivating your account or closing the business) <and>
- Beginning an employee leasing relationship

You can access the online portal for changing your account details by selecting the link in the light blue box. To download the *Employer Account Change Form* (RTS-3), click on the dark blue box.

Keep in mind that changes to legal business structure or changes in ownership require the employer to complete a new *Florida Business Tax Application* (Form DR-1). These changes include:

-
- Purchase of a business if you do not have an active RT account with the Department.
- Incorporating a business
- Changing a partner or partnership
- Changing the business location to a different county

Online portal or RTS-3

Changes through Online Portal or RTS-3
✕

Online Portal:
[floridarevenue.com/
taxes/
updateaccount](http://floridarevenue.com/taxes/updateaccount)

-OR-

**Download the
Employer Account
Change Form (RTS-3)**

- ✓ Mailing address
- ✓ Business location (within same county)
- ✓ Account status (inactivate or close your business)
- ✓ Begin an employee leasing relationship

DR-1

Complete and Submit a new Florida Business Tax Application (DR-1)

The Florida Business Tax Application (DR-1) can be found on the Forms and Publications page at floridarevenue.com/Pages/forms_index.aspx

- ✓ Purchase of a business (if you do not have an active RT account with the Department)
- ✓ Incorporate a business
- ✓ Change a partner or partnership
- ✓ Change business location to a different county

5.2 Reporting New Employees

Florida DEPARTMENT OF REVENUE

Reporting New Employees

Who to report:

- ✓ New or rehires
 - ✓ Within 20 days of hire
- ✓ Independent contractors (\$600 or more in a calendar year)
 - ✓ Within 20 days of start date or the date of first payment

How to Report



Script:

Employers must also report new hires and rehires within 20 days of the date of hire. Independent contractors who make \$600 or more during a calendar year should be submitted within 20 days of the date of their start date or the date of their first payment.

To learn more about how to report employees and independent contractors, click on the How to Report button.

How to Report

Reporting can be completed online or by completing and submitting the *New Hire Reporting Form* (CS-EF315).

How to Report



How to Report New Hires, Rehires, and Independent Contractors

Reporting Online:
Go to servicesforemployers.floridarevenue.com

Reporting can be completed online or by completing and submitting the *New Hire Reporting Form* (CS-EF315).

-OR-

Download the *New Hire Reporting Form* (CS-EF315)

5.3 E-Verify



Script:

[Olivia]: Is there any sort of requirement that employers verify their employees can work in the U.S.?

Yes, there is. Section 448.095, Florida Statutes, requires verification that new employees are eligible to work in the United States. Click on each of the buttons below to learn more about legal requirements, certification, and resources that may help you.

[Olivia]: OK

Legal Requirements

As mentioned previously, section 448.095, Florida Statutes, requires employers to verify each new employee's employment eligibility within three business days after the first day that the new employee begins working for salary, wages, or other remuneration.

Private employers with 25 or more employees or public agencies are required to use E-Verify to validate that newly hired employees are eligible for employment within the United States. Keep in mind that those who are not required to use E-Verify are still able to on a voluntary basis. E-Verify is a free, internet-based application operated by the U.S. Department of Homeland

Security that allows employers to electronically verify employment eligibility of newly hired employees.

[Olivia]: What happens if the website is unavailable?

If the E-Verify system is unavailable for three business days after the first day the new employee begins working for salary, wages, or other remuneration, an employer must use the Employment Eligibility Verification (federal form USCIS I-9) to verify employment eligibility within the United States.

Certification

[Olivia]: How do I certify that I used E-Verify?

All public agencies and private employers required to use E-Verify must certify on their first reemployment tax return filed each calendar year that they used E-Verify or the I-9 to confirm employment eligibility for each new employee.

[Olivia]: Do I have to be the one to certify that I use E-Verify. The reason I am asking is that I am considering hiring an accountant to file for me.

Certification is to be completed by the individual owner, the corporate president, treasurer, or other principal officer, a partner or managing member, or an Employee Leasing Company (ELC).

For more information on certification, you can visit the Department's Reemployment Tax website.

Resources

[Olivia]: I might have more questions later. Where can I get more information?

For more information about new employee eligibility and the E-Verify system, please click on the resources below.

Legal Requirements

Legal Requirements

- ✓ **Section 448.095, Florida Statutes**, requires employers to verify each new employee's employment eligibility within **three business days** after the first day that the new employee begins working for salary, wages, or other remuneration.
- ✓ **Required to use E-Verify:**
 - ✓ Private employers with 25 or more employees
 - ✓ Public agencies
- ✓ **Employment Eligibility Verification, (Federal Form USCIS I-9)**
 - ✓ Used if [federal E-Verify website](#) is unavailable for first three days of employment

Certification

Certification

- ✓ **All public agencies and private employers required to use E-Verify** must certify on their first reemployment tax return filed each calendar year that they used E-Verify or the I-9 to confirm employment eligibility of each new employee.
- ✓ **Certification to be completed by:**
 - ✓ Individual owner
 - ✓ Corporate president, treasurer, or other principal officer
 - ✓ Partner or managing member
 - ✓ Employee leasing company
- ✓ For more information on certification, visit the [Department's Reemployment Tax website](#).

Resources

Resources

For more information about new employee eligibility and the E-Verify system, please click on the resources below:

[Revenue's Reemployment Tax Webpage](#)

[Frequently Asked Questions](#)

[E-Verify Website](#)

[Tax Information Publication No. 2373B-01](#)

5.4 Knowledge Check #4

Knowledge Check #4


Select **ALL** of the following that need to be reported to the Department.

☒ New hires or rehires

☒ Change in mailing address

☒ Change in location

☒ Change in legal structure of the business



Correct	Choice
X	New hires or rehires
X	Change in mailing address

6.2 Knowledge Check #5

Knowledge Check #5

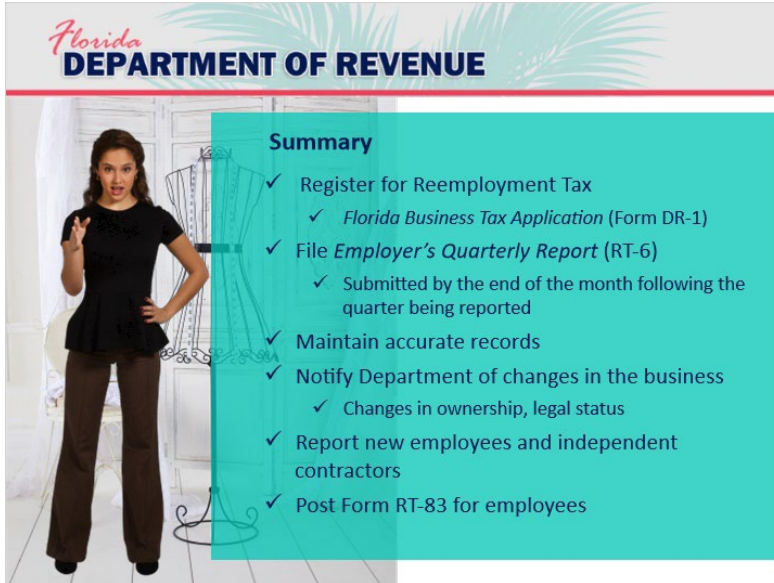
What is the purpose of Form RT-83? Select ALL that apply.

- ☐ Lists other government programs employees may be eligible for
- ☒ Informs employees of the benefits they may be entitled to
- ☐ Informs employees of how much compensation they can expect to receive
- ☒ Lists the responsibilities employees have in collecting these reemployment assistance benefits

Correct	Choice
	Lists other government programs employees may be eligible for
X	Informs employees of the benefits they may be entitled to
	Informs employees of how much compensation they can expect to receive
X	Lists the responsibilities employees have in collecting these reemployment assistance benefits

7. Conclusion

7.1 Summary



Script:

Olivia, do you think you've got all that?

[Olivia]: I think so. Let me do a recap just to be sure.

*First, you need to register for reemployment tax by completing the **Florida Business Tax Application (Form DR-1)**. You can file this online or download a paper form from the Department's website.*

*If you are liable for paying reemployment tax, you must file an **Employer's Quarterly Report (RT-6)** at the end of every quarter. The report must be submitted by the end of the month following the quarter being reported.*

You are also required to maintain true and accurate work records for a period of five years. Florida law requires the records of an employing unit to be open for inspection by the Department any reasonable hour when the firm's business is normally conducted.

Another responsibility employers have is to notify the Department if any changes occur within

the business. Examples of this include any changes in ownership, location, or type of business activity.

Employers are also required to report new hires and rehires within 20 days of the beginning of their employment.

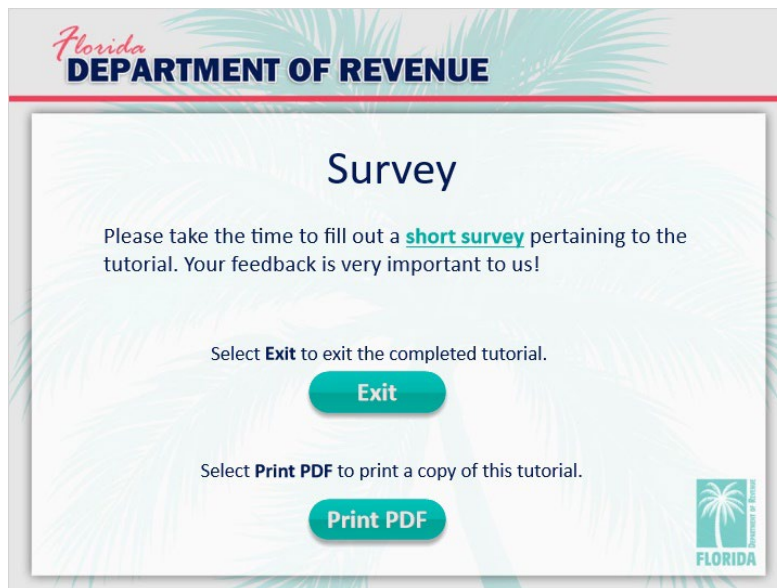
*Finally, employers are required to post the **To Employees: notice (RT-83)** where their employees can read it. This gives them information about reemployment assistance and outlines their responsibilities in order to receive benefits.*

I think that sums it all up, Olivia. Great job!

[Olivia]: Thanks for your help!

You're welcome. And remember, if you need additional assistance, take a look at the guides and tutorials on the Florida Department of Revenue's website. There are a lot of resources available to help you.

7.2 Survey



Script:

This concludes Reemployment Tax: Employers' Responsibilities. For additional resources, use

the Resources link in the upper-right corner for more information.

Please take the time to fill out a short survey pertaining to this tutorial. Your feedback is very important to us!

To exit this tutorial click on the Exit button.

To print a copy of this tutorial, select the Print PDF button.

Thank you!