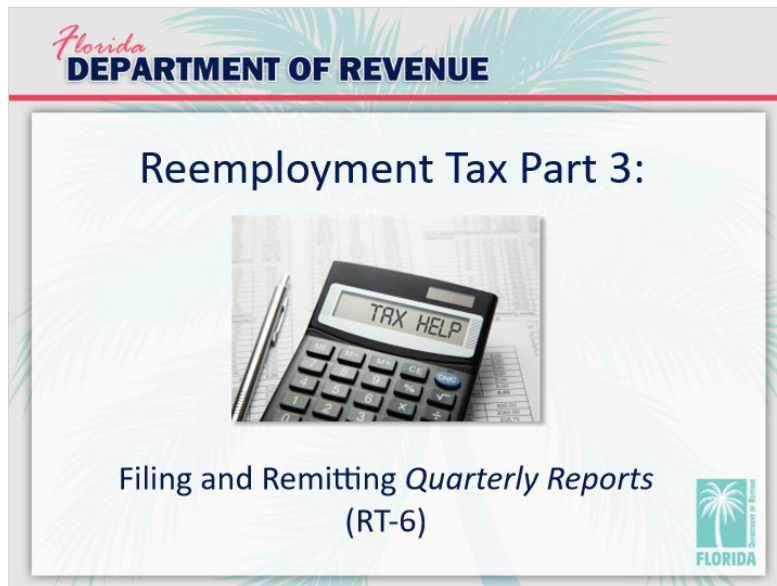


Print PDF: Reemployment Tax Part 3: Filing and Remitting Quarterly Reports (RT-6)

Reemployment Tax Part 3: Filing and Remitting Quarterly Reports (RT-6)

1. Introduction

1.1 Welcome



Script:

Welcome to Reemployment Tax: Filing and Remitting Quarterly Reports. In this tutorial, you will receive an overview of the options for filing and paying reemployment tax. In addition, you will learn about the penalties associated with not filing and remitting your reemployment taxes properly.

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



Topics

- ✓ Quarterly Report (RT-6) Due Dates
- ✓ Completing a Paper-Based RT-6
- ✓ Completing an Electronic RT-6
- ✓ Penalties



Script:

Topics for this course include:

- Due Dates for Quarterly Reports
- Completing a Paper-Based RT-6
- Completing an Electronic RT-6
- Penalties for improper filing and remitting

1.4 Review



Review Part 2

Click on each tab to review the material from Part 2.

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

Registering for RT (Slide Layer)



Review Part 2

Click on each tab to review the material from Part 2.

Registering for Reemployment Tax	Registering for Reemployment Tax All employers must register for reemployment tax. This is done by completing the <i>Florida Business Tax Application</i> (Form DR-1) either online or through a downloadable paper form.
Filing and Remitting Quarterly Reports	
Maintaining Accurate Records	
Reporting Changes to the Business	
Posting Form RT-83	

Filing and Remitting QR (Slide Layer)



Review Part 2

Click on each tab to review the material from Part 2.

Registering for Reemployment Tax	Filing and Remitting Quarterly Reports All businesses liable for reemployment tax must file a <i>Quarterly Report</i> (RT-6). A report must be filed even if there were no employees, no wages, or only excess wages. The report is due no later than the end of the following month after the quarter being reported on ends.
Filing and Remitting Quarterly Reports	
Maintaining Accurate Records	
Reporting Changes to the Business	
Posting Form RT-83	

Maintaining Accurate Records (Slide Layer)



Review Part 2

Click on each tab to review the material from Part 2.

Registering for Reemployment Tax	Maintaining Accurate Records Florida law requires that records of employing units be open for inspection by the Department at any reasonable hour the business is open. Records are to be available for at least 5 years.
Filing and Remitting Quarterly Reports	
Maintaining Accurate Records	
Reporting Changes to the Business	
Posting Form RT-83	

Reporting Changes (Slide Layer)



Review Part 2

Click on each tab to review the material from Part 2.

Registering for Reemployment Tax	Reporting Changes to the Business Employers have the responsibility to notify the Department if any changes occur within the business. Changes may include changes in location, legal status, or new employees or rehires. Some changes require a new <i>Florida Tax Business Application</i> (Form DR-1) to be filed.
Filing and Remitting Quarterly Reports	
Maintaining Accurate Records	
Reporting Changes to the Business	
Posting Form RT-83	

Posting RT-83 (Slide Layer)



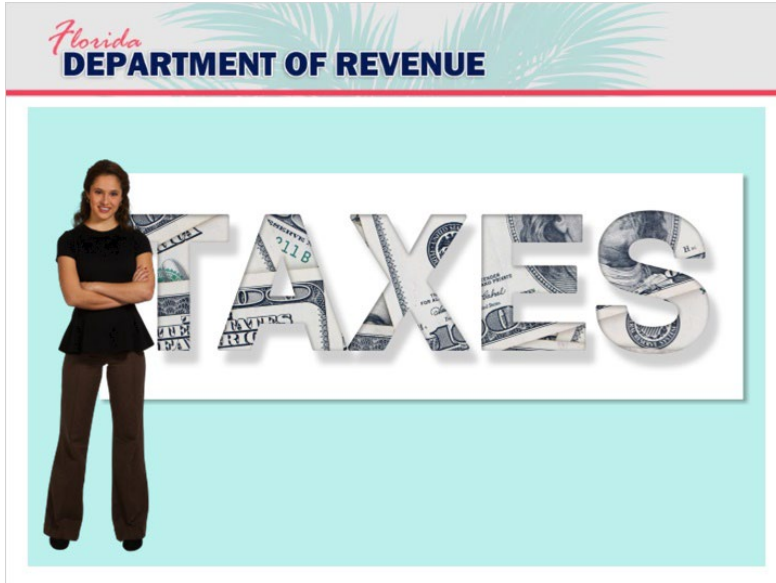
Review Part 2

Click on each tab to review the material from Part 2.

Registering for Reemployment Tax	Posting Form RT-83 Employers are required to post form RT-83 for employees. This notice informs employees about the Reemployment Assistance Program and what benefits they may be entitled to. It also details the responsibilities employees have in collecting these benefits.
Filing and Remitting Quarterly Reports	
Maintaining Accurate Records	
Reporting Changes to the Business	
Posting Form RT-83	

2. Filing and Remitting Quarterly Reports

2.1 Say "Hello" to Olivia!



Script:

Let's check in with Olivia and see how she's doing. Hey, Olivia. How's it going?

[Olivia]: Oh, everything is fine. Just getting ready to file my quarterly report. I'm a little nervous about doing everything right.

You don't have to be nervous. The process is really easy. In this tutorial, we're going to cover the basics of quarterly reports.

[Olivia]: Wow, that's just what I need. Thank you!

Not a problem. Let's start looking at when quarterly reports are due.

2.2 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 are required or choose to pay electronically, you must initiate your payment and receive a confirmation number no later than 5 p.m. on the business day prior to the payment due date.

Calendar Quarter	Due Date	Penalty After Date
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

* The RT-7 for annual filers is due January 1 and late after January 31.

Script:

Here you can see some of the information we presented in Reemployment Tax: Employers' Responsibilities. Let's go over some of the highlights.

All businesses that are liable for paying reemployment tax 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 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 of domestic services have the option to file annually. An application for annual filing for employers of domestic employees, RT-7A, must be submitted and approved by the Department before an employer can file yearly. If approved, the employer will file an RT-7 in December of each year. The RT-7 is due January 1 and is late after January 31. Examples of domestic services include work performed by maids, cooks, maintenance workers, chauffeurs, social secretaries, caretakers, private yacht crews, butlers, and house parents.

If you are required or choose to pay electronically, you must initiate your payment and receive a

confirmation number no later than 5 p.m. ET on the business day prior to the payment due date.

2.3 Completing the Paper-Based Quarterly Report

The screenshot shows the Florida Department of Revenue website. The header includes the Florida state logo and the text "DEPARTMENT OF REVENUE". Below the header, there is a section titled "Employer's Quarterly Report (RT-6)". This section contains a list of filing options and requirements. To the right of the text, there are four buttons: "Front RT-6 Blank", "Front RT-6 Example", "Back RT-6 Blank", and "Back RT-6 Example".

Florida
DEPARTMENT OF REVENUE

Employer's Quarterly Report (RT-6)

- ✓ **Two Options for Filing:**
 - ✓ Online
 - ✓ Paper Return
- ✓ **Paper-Based Return**
 - ✓ Accommodates up to 8 employees
 - ✓ *Employer's Quarterly Report Continuation Sheet (RT-6A)* available for reporting more than 8 employees
 - ✓ Each RT-6A accommodates maximum of 13 employees
- ✓ **Employers reporting 10 or more employees in any quarter during previous fiscal year (July 1-June 30) are required to file electronically.**

Front RT-6 Blank

Front RT-6 Example

Back RT-6 Blank

Back RT-6 Example

Script:

There are two options for filing: completing a paper return or filing electronically. If you are completing a paper return, you will be mailed a preprinted ***Employer's Quarterly Report (RT-6)***. The Department will no longer mail you a report once you have filed electronically for two consecutive quarters.

The paper-based report can accommodate information for up to eight employees. ***The Employer's Quarterly Report Continuation Sheet (RT-6A)*** is available for employers reporting more than eight employees.

Each RT-6A can include a maximum of 13 employees. Please note that employers reporting 10 or more employees, in any prior quarter during the previous fiscal year (July 1-June 30), are required to file electronically.

A non-detachable Payment Coupon is located at the bottom of the RT-6 front page.

Front Blank (Slide Layer)

[Download Form](#) **RT-6 Front**

Employer Information

Summarized Wages

Payment Coupon

The image shows a blank RT-6 Front form. It includes a header section for 'Florida Department of Revenue Employer's Quarterly Report'. Below this is a section for 'Employer Information' with fields for name, address, and contact details. The 'Summarized Wages' section is a large grid for reporting wages. The 'Payment Coupon' section is at the bottom, featuring a barcode and fields for payment details. Callout boxes point to these three main sections.

Front Example (Slide Layer)

Completed Front RT-6

Click on the markers for further explanation.

Use Black Ink to Complete This Form

RT-6
FL 01/15

PENALTY AFTER DATE: 04/30/2021
TAX RATE: 2.7%
RT ACCOUNT NUMBER: 1 2 3 4 5 6 7

Do not make any changes to the pre-printed information on this form. If changes are needed, request and complete an Employer Account Change Form (RTS-3).

Reverse Side Must be Completed

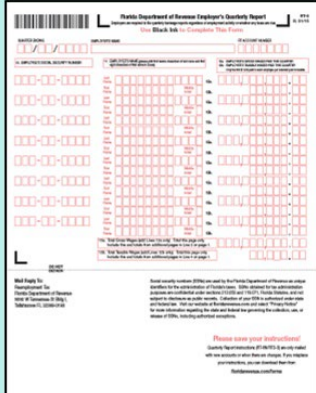
2. Gross wages paid this quarter (Must total all pages)	16,000.00
3. Excess wages paid this quarter (See instructions)	3,000.00
4. Taxable wages paid this quarter (See instructions)	13,000.00
5. Tax due (Multiply line 4 by Tax Rate)	351.00
6. Penalty due (See instructions)	0.00
7. Interest due (See instructions)	0.00
8. Installment fee (See instructions)	0.00
9a. Total amount due (See instructions)	351.00
9b. Amount Enclosed (See instructions)	351.00

The image shows a completed RT-6 Front form with example data. It includes a header section for 'Florida Department of Revenue Employer's Quarterly Report'. Below this is a section for 'Employer Information' with fields for name, address, and contact details. The 'Summarized Wages' section is a large grid for reporting wages. The 'Payment Coupon' section is at the bottom, featuring a barcode and fields for payment details. Callout boxes point to these three main sections.

Back Blank (Slide Layer)

[Download Form](#) **RT-6 Back** 

Employee Information **Employee Wages**



The image shows the back of the RT-6 form, which is a grid of boxes for recording employee information and wages. The form is titled "Florida Department of Revenue Employer's Quarterly Report" and "RT-6 R. 01/15". It includes a barcode and a "Use Black Ink to Complete This Form" instruction. The form is divided into sections for "EMPLOYEE INFORMATION" and "EMPLOYEE WAGES".

Back Example (Slide Layer)

Completed Back RT-6 

Florida Department of Revenue Employer's Quarterly Report
RT-6 R. 01/15
Use Black Ink to Complete This Form

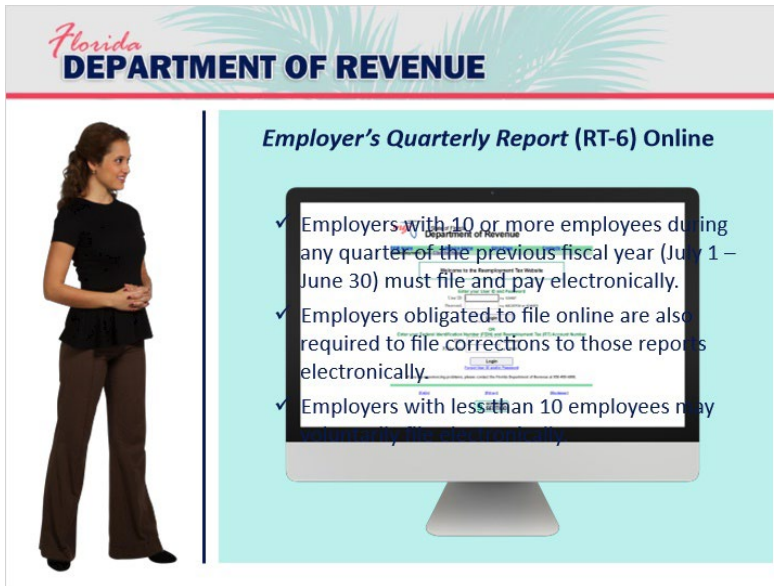
QUARTER ENDING: 03/31/2021
EMPLOYER'S NAME: R.T. Suntax, LLC
RT ACCOUNT NUMBER: 1234567

10. EMPLOYEE'S SOCIAL SECURITY NUMBER: 111-11-1111
11. EMPLOYEE'S NAME (Last, First, Middle, Initial): Smith, John P.
12a. EMPLOYEE'S GROSS WAGES PAID THIS QUARTER: 10,000.00
12b. EMPLOYEE'S TAXABLE WAGES PAID THIS QUARTER: 7,000.00
12c. EMPLOYEE'S GROSS WAGES PAID THIS QUARTER: 6,000.00
12d. EMPLOYEE'S TAXABLE WAGES PAID THIS QUARTER: 6,000.00

Click on the markers for further explanation.

13a. Total Gross Wages (add Lines 12a only). Total this page only. Include this and totals from additional pages in Line 2 on page 1. 16,000.00
13b. Total Taxable Wages (add Lines 12b only). Total this page only. Include this and totals from additional pages in Line 4 on page 1. 13,000.00

2.4 Completing the RT-6 Online



Florida DEPARTMENT OF REVENUE

Employer's Quarterly Report (RT-6) Online

- ✓ Employers with 10 or more employees during any quarter of the previous fiscal year (July 1 – June 30) must file and pay electronically.
- ✓ Employers obligated to file online are also required to file corrections to those reports electronically.
- ✓ Employers with less than 10 employees may

Script:

[Olivia]: I think I would rather submit my return online. How do I do that?

The Department provides a secure website for filing and paying tax. All employers are encouraged to use this electronic option.

Employers are obligated to file and pay electronically if they had 10 or more employees in any calendar quarter during the preceding state fiscal year (July 1-June 30). Employers obligated to file quarterly reports electronically are also required to file corrections to those reports electronically.

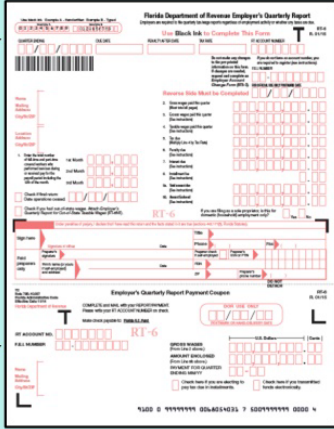
Front Blank (Slide Layer)

[Download Form](#) **RT-6 Front** 

Employer Information

Summarized Wages

Payment Coupon



The image shows a blank RT-6 Front form. It includes a header section for Employer Information, a large grid for Summarized Wages, and a Payment Coupon section at the bottom. Callout boxes point to these specific areas.

Front Example (Slide Layer)

Completed Front RT-6 

Click on the markers for further explanation.

Use Black Ink to Complete This Form

RT-6
FL 01/15

PENALTY AFTER DATE: 04/30/2021
TAX RATE: 2.7%
RT ACCOUNT NUMBER: 1 2 3 4 5 6 7

Do not make any changes to the pre-printed information on this form. If changes are needed, request and complete an Employer Account Change Form (RTS-3).

FOR OFFICIAL USE ONLY POSTMARK DATE

Reverse Side Must be Completed

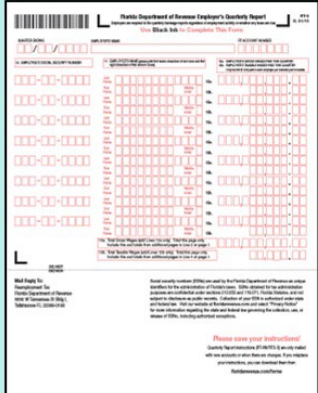
2. Gross wages paid this quarter (Must total all pages)	16,000.00
3. Excess wages paid this quarter (See instructions)	3,000.00
4. Taxable wages paid this quarter (See instructions)	13,000.00
5. Tax due (Multiply line 4 by Tax Rate)	351.00
6. Penalty due (See instructions)	0.00
7. Interest due (See instructions)	0.00
8. Installment fee (See instructions)	0.00
9a. Total amount due (See instructions)	351.00
9b. Amount Enclosed (See instructions)	351.00

Back Blank (Slide Layer)

[Download Form](#) **RT-6 Back** 

Employee Information

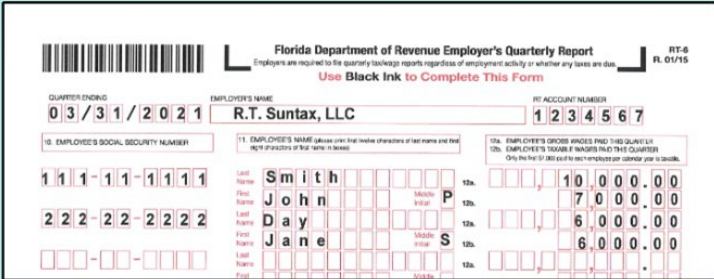
Employee Wages



The image shows the back of the RT-6 form, which is a grid of boxes for recording employee information and wages. The form is titled "Florida Department of Revenue Employer's Quarterly Report" and "RT-6 R. 01/15". It includes a barcode and a "Use Black Ink to Complete This Form" instruction. The form is divided into sections for "EMPLOYEE INFORMATION" and "EMPLOYEE WAGES".

Back Example (Slide Layer)

Completed Back RT-6 



The image shows the back of the RT-6 form with example data. The form is titled "Florida Department of Revenue Employer's Quarterly Report" and "RT-6 R. 01/15". It includes a barcode and a "Use Black Ink to Complete This Form" instruction. The form is divided into sections for "EMPLOYEE INFORMATION" and "EMPLOYEE WAGES".

EMPLOYEE INFORMATION

QUARTER ENDING: 03/31/2021
 EMPLOYER'S NAME: R.T. Suntax, LLC
 RT ACCOUNT NUMBER: 1234567

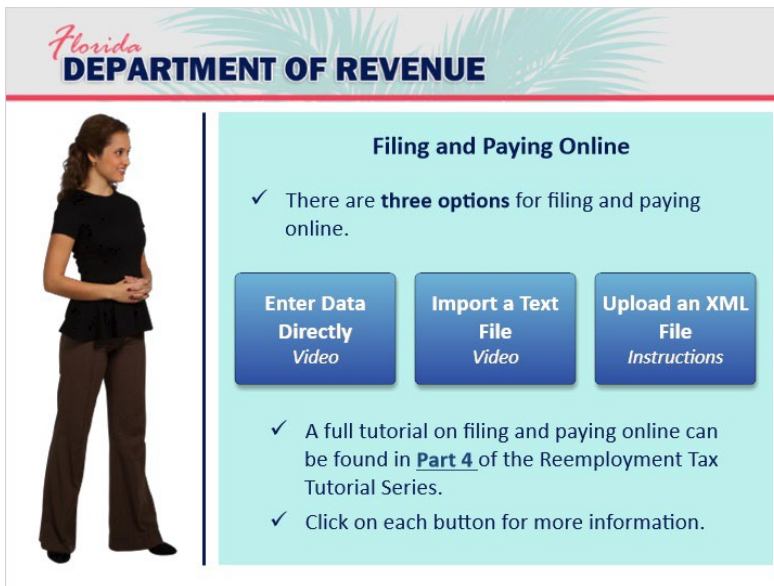
EMPLOYEE WAGES

12a. EMPLOYEE'S GROSS WAGES PAID THIS QUARTER (L1)
 12b. EMPLOYEE'S TAXABLE WAGES PAID THIS QUARTER (L1)
 Only the first \$7,000 paid to each employee per calendar year is taxable.

13a. Total Gross Wages (add Lines 12a only). Total this page only.
 Include this and totals from additional pages in Line 2 on page 1.

13b. Total Taxable Wages (add Lines 12b only). Total this page only.
 Include this and totals from additional pages in Line 4 on page 1.

2.5 Options for Filing Electronically



The graphic features the Florida Department of Revenue logo at the top. On the left, a woman in a black top and brown pants stands with her hands clasped. To her right, a light blue box titled "Filing and Paying Online" contains the following text and buttons:

Filing and Paying Online

- ✓ There are **three options** for filing and paying online.

Enter Data Directly
Video

Import a Text File
Video

Upload an XML File
Instructions

- ✓ A full tutorial on filing and paying online can be found in **Part 4** of the Reemployment Tax Tutorial Series.
- ✓ Click on each button for more information.

Script:

[Olivia]: So how do I file and pay my return online?

There are three options for filing and paying your return online.

1. Enter Data Directly
2. Import a Text File
3. Upload an XML File

The information shown here is just a preview of these methods for paying online. For more information, see ***Reemployment Tax: How to File an Online Quarterly Report.***

Click on each button for additional details.

1 Enter Data Directly (Slide Layer)



Filing and Paying Online

- ✓ There are **three options** for filing and paying online.

Enter Data Directly
Video

Import a Text File
Video

Upload an XML File
Instructions

- ✓ A full tutorial on filing and paying online can be found in **Part 4** of the Reemployment Tax Tutorial Series.
- ✓ Click on each button for more information.

2.6 Options for Filing Electronically



Options for Logging In

- ✓ There are two options for logging in to eFile and ePay your quarterly return.

Option 1:
Enroll (Create an account)

Option 2:
Log in without an account

- ✓ Click on each button for further details.

Script:

[Olivia]: Do I need to open an online account to file and pay online?

There are two options for logging in to eFile and ePay your quarterly return. Option 1 is to enroll in eServices and create an account. Option 2 is to log in without an account.

Click on each button for further details.

Option 1: Enroll (Create an account)

Option 1 is to enroll by creating an account through the eFile and ePay Enrollment System. Employers and agents who enroll to file and pay tax electronically will receive a User ID and password. Creating an account eliminates the need to enter the contact and banking information for every submission.

Option 2: Log in Without an Account

Option 2 is to log in without an account. Employers can navigate to the RT-6 by using the instructions on the left. Employers and agents who choose not to enroll for an account can still log in to file and pay electronically. Contact and banking information will need to be entered for every session.

For more information about filing and paying taxes electronically, visit the Department's eServices for Taxes, Fees, and Other State Remittances webpage at **floridarevenue.com/taxes/eservices**.

Option1: Enroll (Slide Layer)

Option 1:
Enroll (Create an account)

To Enroll:
eFile and ePay Enrollment System

1. Go to the [eFile and ePay Enrollment System website](#).
2. Select "Enroll new account(s)."
3. Complete information needed to enroll.

**Note: You will need your FEIN and RT Account number.*

1. Enroll using the **eFile and ePay Enrollment system**.
2. Employers and agents who enroll to file and pay tax electronically will receive a User ID and password.
3. Creating an account eliminates the need to enter the contact and banking information for every submission.

For more information about filing and paying taxes electronically, visit the Department's eServices for Taxes, Fees, and Other Remittance webpage at floridarevenue.com/taxes/eservices.

Option2: No Account (Slide Layer)

Option 2
Log in Without an Account

Where to Find the RT-6

1. On the [homepage](#), click on the "File and Pay" box.
2. Under the heading "File and Pay Taxes and Fees," click on the appropriate link for reemployment tax.
3. Log in to the Reemployment Tax website with or without an account.

1. Employers can navigate to the RT-6 by using the instructions on the left.
2. Employers and agents who choose not to enroll for an account can still log in to file and pay electronically. Employers will need their FEIN and RT account number.
3. Contact and banking information will need to be entered for every submission.

For more information about filing and paying taxes electronically, visit the Department's eServices for Taxes, Fees, and Other Remittance webpage at floridarevenue.com/taxes/eservices.

2.7 Knowledge Check #1

Knowledge Check #1

Select **ALL** of the following that are options for filing and submitting an RT-6 online.

- ☒ Import a text file
- ☒ Enter information manually
- ☐ Upload to a shared portal
- ☒ Upload an XML file



Correct	Choice
X	Import a text file
X	Enter information manually
	Upload to a shared portal
X	Upload an XML file

2.8 Penalty for Delinquent Reports



The graphic features the Florida Department of Revenue logo at the top. Below it, the title "Penalty for Delinquent Reports" is displayed, followed by the instruction "Click on each blue button for more details." Three blue buttons are arranged horizontally: "Late Filing", "Erroneous/ Insufficient Report", and "Failure to Pay by Electronic Means". Below the buttons, a paragraph states: "A penalty may be waived if the employer shows it is inequitable and has filed all required returns for the prior five years. The employer can do this by contacting the Department at 850-488-6800 in a timely manner, following the receipt of a penalty notice." To the right of the text is a full-body image of a woman with her hands clasped in front of her face, appearing surprised or concerned.

Script:

[Olivia]: What if I make a mistake? What if something happens and my return is late?

Don't worry, Olivia. There are penalties, but as long as you work to correct any mistakes and get your return in, you shouldn't have any major problems.

A penalty may be waived if the employer shows it is inequitable and has filed all required returns for the prior five years. The employer can do this by contacting the Department at 850-488-6800 in a timely manner, following the receipt of a penalty notice.

Click on each blue button for more details.

Late Filing

- A late filing penalty of \$25 is charged for each 30 days or fraction thereof that a report is late.
- Interest accrues on late payments.
- Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year.
- These rates are published as Tax Information Publications (TIPs).

For current interest rates, go to [floridarevenue.com/taxes/tips](https://www.floridarevenue.com/taxes/tips).

Erroneous/Insufficient Report

- An employer who files an erroneous, incomplete, or insufficient report will be charged a penalty of \$50 or 10 percent of any tax due, whichever is greater.
 - Common errors include missing wage and Social Security information. A return may also contain illegible entries or use an incorrect format.
-

Failure to Pay by Electronic Means

- For employers who are required to file electronically, failure to do so will result in a penalty of \$25 per report plus \$1 for each employee.
- The penalty for failure to submit a payment electronically is \$25 per submission.

Late Filing (Slide Layer)

Late Filing



Tax Information Publications (TIPs)

For current interest rates, go to floridarevenue.com/taxes/tips.

- ✓ A late filing penalty of **\$25** is charged for **each 30 days or fraction thereof that a report is late**.
- ✓ Interest accrues on late payments.
- ✓ Interest rates, including daily rates, are updated semiannually on **January 1** and **July 1** of each year.
- ✓ These rates are published as Tax Information Publications (TIPs).

Erroneous/Insufficient Report (Slide Layer)

Erroneous/Insufficient Report



Common Errors:

- ✓ Missing wage information
- ✓ Missing Social Security information
- ✓ Contains illegible entries
- ✓ Uses Incorrect Format

- ✓ An employer who files an erroneous, incomplete, or insufficient report will be charged a penalty of **\$50 or 10 percent of any tax due, whichever is greater. The penalty is capped at \$300.**

Failure to Pay by electronic means (Slide Layer)

Failure to Pay by Electronic Means



Reminder:

- ✓ Employers with 10 employees or more during any quarter of the previous fiscal year must file online.

- ✓ For employers who are required to file electronically, failure to do so will result in a penalty of **\$25 per report plus \$1 for each employee.**
- ✓ The penalty for failure to submit a payment electronically is **\$25 per submission.**

2.9 Knowledge Check #2

Knowledge Check #2

What is the late filing penalty for a report that is 10 days late?

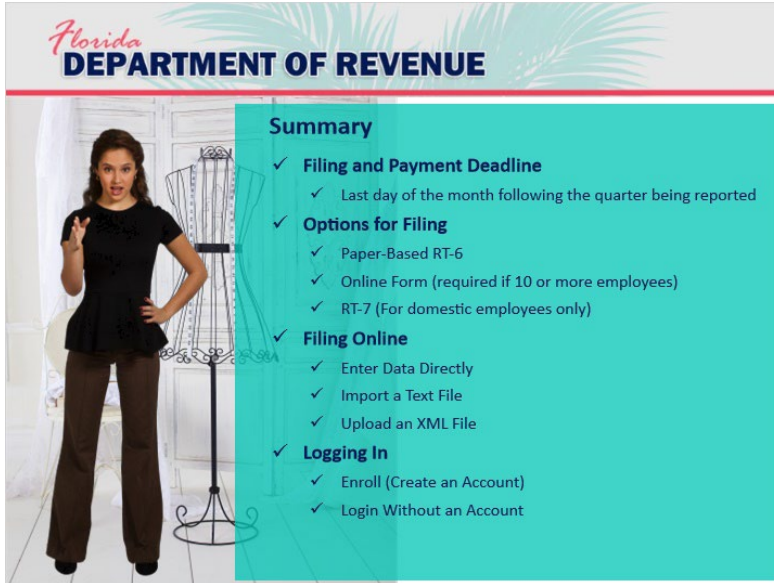
- ☐ \$15
- ☒ \$25
- ☐ \$35
- ☐ \$40



Correct	Choice
	\$15
X	\$25
	\$35
	\$40

3. Conclusion

3.1 Summary



Script:

So, Olivia, do you feel more comfortable about filing your quarterly report?

[Olivia]: Yes, I do! Let me do a recap, just to be sure.

First, we talked about the filing and payment deadlines. All returns are due no later than the last day of the month following the quarter being reported.

There are two options for filing. You can file with a paper-based RT-6 form or fill out the Department's online form. If you have domestic employees, you must complete the RT-7.

If you choose to complete your form online, there are three options for doing so. You may enter the data directly into the form, import a text file, or upload an XML file.

To login to file your quarterly report, you can either create an account or login with your current account, or login without an account.

Did I cover everything?

I think you did, Olivia.

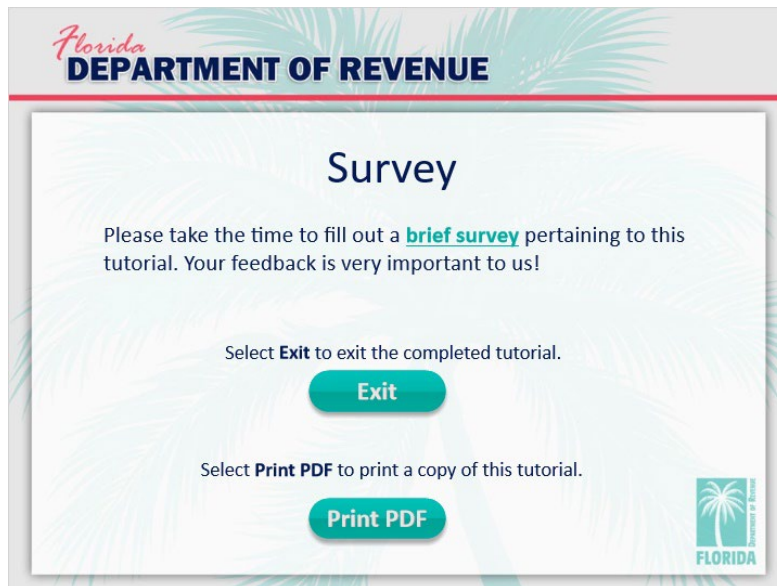
[Olivia]: Great! So what's next?

In Reemployment Tax: How to File an Online Quarterly Report, we will go step-by-step of how to file your ***Employer's Quarterly Report*** online.

[Olivia]: Looking forward to it!

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.

3.2 Survey



Script:

This concludes Reemployment Tax: Filing and Remitting Quarterly Reports. 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.