

**Florida Department of Revenue  
Tax Information Publication**

**TIP 0260BB-02**

**Date Issued: Jul 26, 2002**

**UNEMPLOYMENT TAX  
ANNUAL FILING OPTION FOR EMPLOYERS OF EMPLOYEES  
WHO PERFORM DOMESTIC SERVICES**

Effective January 1, 2003, an employer liable for unemployment tax reporting may be eligible to elect an annual filing option.

To be eligible, **all** of the employer's employees must **exclusively** perform services that constitute domestic service **and** the employer must be eligible for an earned tax rate.

Domestic service only includes services performed by maids, cooks, maintenance workers, chauffeurs, social secretaries, caretakers, private yacht crews, butlers, and house parents, performed for a person in a private home, local college club, or local chapter of a college fraternity or sorority.

To be eligible for an earned tax rate, an employer must:

- \* Have been potentially chargeable with benefits for eight calendar quarters (which means the employer must have filed quarterly reports for ten or eleven calendar quarters, depending on when liability was established);
- \* Have paid all billed unemployment tax indebtedness for all quarters except for the four calendar quarters immediately preceding the calendar year for which the tax rate is computed; and
- \* Have at least one quarter of annual payroll as defined in Section 443.131(3)(f), Florida Statutes.

An employer electing annual reporting status will remain in annual reporting status until:

- \* The employer no longer meets the eligibility conditions;

- \* The employer fails to timely respond to a request for wage information when requested by the Agency for Workforce Innovation;
- \* The employer no longer has employees; or
- \* The employer requests to change to quarterly reporting status.

When converted to quarterly filing status, the employer must file reports and pay the tax due for all calendar quarters due for that calendar year.

In October, 2002, eligible employers will be mailed an enrollment application which must be completed and submitted by December 1, 2002, in order to convert to annual filing status for calendar year 2003. **NOTE: The deadline for submitting the enrollment application has been extended to December 10th.** The annual return for 2003 and tax payment will be due on January 1, 2004, and will be late if filed after January 31, 2004.

References: Section 443.131(1), Florida Statutes; Chapter 2002-218, 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 [myflorida.com/dor](http://myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-482-8293 or 850-922-4825.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.