

## **THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:**

### **60BB-2.025 Reports Required of Liable Employers.**

#### **(1) Employer's Quarterly Reports.**

(a) Each contributing and reimbursing employer must file quarterly reports on Form UCT-6, *Employer's Quarterly Report*, incorporated by reference in Rule 60BB-2.037, F.A.C., unless the employer solely employs workers who perform domestic services and has been approved by the Department to file reports annually pursuant to Section 443.131(1), F.S. Payrolling, as defined in Rule 60BB-2.022, F.A.C., is not permitted. Employers that engage in payrolling are subject to the penalties set forth in Section 443.131(3)(g), F.S.

#### **(b) Each quarterly report must:**

1. Be filed with the Department by the last day of the month following the calendar quarter to which the report applies, except for reports filed by electronic means, which are to be filed as provided in Rule 60BB-2.023, F.A.C. However, an employer reporting for the first time is authorized 15 consecutive calendar days from the notification date of liability to submit reports for previous calendar quarters without incurring penalty charges; and

2. Be filed for each calendar quarter during which the employer was liable, even if no contributions are payable. If there was no employment during the calendar quarter to which the report applies, the report must be completed to so reflect; and

3. Include wages paid at regular and irregular intervals during the calendar quarter; and

4. Include commissions and bonuses and the cash value of all remuneration paid in any medium other than cash during the calendar quarter.

#### **(2) Reports of Change in Status.**

(a) Sale, transfer, cessation, or other disposition of a business or part of a business. Each liable employer must report any change in status to the Department using Form UCS-3, *Employer Account Change Form*, incorporated by reference in Rule 60BB-2.037, F.A.C., or by writing to the Department. The report must be signed by a person with authority to submit such reports and:

1. Be reported on or before the due date of the next quarterly report, and when applicable;

2. State the name and address of the person, firm or corporation to whom all or part of the business was sold, transferred or otherwise disposed; and

3. Include the name and address of the trustee, receiver, or other official placed in charge of the business when the status change results from bankruptcy, receivership or other similar situation; and

4. Be made by the employer's court appointed personal representative when the status change results from the death of an employer or, in the event no personal representative is appointed by the heirs succeeding in interest of the employer; and

5. Be made by the former partners or joint adventurers when the change is due to dissolution of a partnership or joint venture.

(b) Other Changes. Employers must report changes to business name, address, ownership, officers, legal entity status (such as from sole proprietorship to corporation or from partnership to limited liability company) and business operations in the manner

required on Form UCS-3, *Employer Account Change Form*, incorporated by reference in Rule 60BB-2.037, F.A.C., or by writing to the Department.

(3) Special Reports.

(a) Employee Leasing Company Reports.

1. Disclosure of Client Companies and Leased Employees-Client List. In addition to the information required by Section 443.036(18), F.S., ~~the bi-annual report of each employee leasing company must file a multiple worksite report each quarter that includes information for each client establishment and each employee leasing company establishment as provided in paragraphs 2 and 3 below.~~ identify the

~~a. Leasing company's employer identification number; and~~

~~b. Name of each client that leases employees from the company; and;~~

~~c. Name and address of each job site where leased employees work, listed under the name of the respective client; and;~~

~~d. Name and social security number of each leased employee, listed under the respective job site; and;~~

~~e. Total number of clients during the reporting period; and;~~

~~f. Total number of employees leased during the reporting period.~~

2. Electronic Filing Required. Each employee leasing company that has 30 or more client companies as of October 1, 2009 must file the report electronically with the U.S. Bureau of Labor Statistics. Each electronic report shall be submitted in the format specified by the Bureau of Labor Statistics of the United States Department of Labor, *Quarterly Census of Employment and Wages, Electronic Data Reporting, Appendix E - MWR File Format (PEO)*. This file format, together with its instructions, are incorporated herein by reference and may be obtained online at <http://www.bls.gov/cew/cewedr11.htm> (last modified Sept. 27, 2005). The sum of the employment data and the sum of the wage data in this report must match the employment and wages reported in Form UCT-6, *Employer's Quarterly Report*.

3. Paper Filing Allowed. Any employee leasing company that has less than 30 client companies as of October 1, 2009 may file the report electronically with the U.S. Bureau of Labor Statistics in accordance with paragraph 2, above, or may complete Form BLS 3020, *Multiple Worksite Report*, which shall be filed with the Agency for Workforce Innovation, Labor Market Statistics, 107 East Madison Street, MSC G-020, Tallahassee, Florida 32399-4111. This form, together with its instructions, are incorporated herein by reference and may be obtained by contacting the Agency at the address above, or online at [http://www.bls.gov/cew/forms/mwr\\_fl.pdf](http://www.bls.gov/cew/forms/mwr_fl.pdf). Once an employee leasing company begins to file its report electronically, it may not thereafter elect to file any paper reports.

4. Transition to Electronic Filing. When an employee leasing company attains 30 client companies it must transition from paper filing to electronic filing. An employee leasing company must file electronically within three quarters following the quarter in which it exceeds 29 client companies. Any employee leasing company that registers to conduct business in Florida after October 1, 2009 must file electronically if it has 30 or more client companies as of that date. Any such employee leasing company must begin electronic filing within three quarters following the quarter in which it begins to conduct business in Florida. The employee leasing company must continue to file Form BLS 3020, *Multiple Worksite Report* with the Agency until it is able to file electronic reports.

5. Filing Date. The first quarterly report required by subsection (1) is due no later

than October 31, 2010. Each subsequent quarterly report must be filed by the last day of the month immediately following the end of the calendar quarter; i.e. April, July, October, and January of each year. The bi-annual report due June 30 becomes delinquent on August 1. The bi-annual report due December 31 becomes delinquent on February 1 of the following year. Delinquent reports are subject to penalties pursuant to Section 443.141(1)(b), F.S. If an employee leasing company fails to timely file the quarterly reports required by this rule, the Agency will report the employee leasing company to the Department of Business and Professional Regulation.

(b) Report of Work and Earnings. During an investigation of eligibility for benefits, an employing unit must, if requested by the Agency or the Department, complete Form UCS-8, *Firm's Statement of Claimant's Work and Earnings*, incorporated by reference in Rule 60BB-2.037, F.A.C.

(c) Independent Contractor Questionnaire. An employing unit must, if requested by the Agency or the Department, complete Form UCS-6061, *Independent Contractor Analysis*, incorporated by reference in Rule 60BB-2.037, F.A.C., when additional information is necessary to establish whether workers are employees or independent contractors.

(d) Annual Reporting of Certain Domestic Workers.

1. Application. An employer whose employees perform only domestic services may elect to report wages and pay taxes annually instead of quarterly, pursuant to Section 443.131(1), F.S., by completing and filing application Form UCT-7A, *Application to Select Filing Period for Employers Who Employ ONLY Employees Who Perform Domestic Services*, incorporated by reference in Rule 60BB-2.037, F.A.C., with the Department by December 1 of the year preceding the calendar year the annual reporting period will begin. The Department will issue written notification of approval or denial to the applicant within 30 days after receipt of a completed application. An employer whose application is approved does not need to resubmit an application for consecutive subsequent years. An employer whose application is denied will have 20 days from the mailing date of the notification of denial to file a written protest with the Department. The protest will be governed by the provisions of Rule 60BB-2.035, F.A.C.

2. An employer who is approved must report wages and pay taxes annually by filing Form UCT-7, in accordance with the instructions contained on the form. However, an employer required to file by electronic means must file Form UCT-7, *Annual Report for Employers of Domestic Employees Only*, by electronic means and concurrently pay taxes by electronic means in accordance with subsection 60BB-2.023(2) and paragraph 60BB-2.027(2)(a), F.A.C.

3. An employer who ceases to qualify for annual reporting and payment or voluntarily discontinues annual reporting and payment or is terminated from the annual reporting and payment program for failure to timely furnish wage information must file with the Department, no later than the last day of the month following the calendar quarter in which the disqualification or termination occurred, all quarterly wage and tax reports due for all completed calendar quarters and pay all amounts due. Any request to discontinue annual reporting must be submitted in writing to the Department and include the employer's unemployment tax account number and the date the discontinuation is to be effective. An employer whose participation has been terminated by the Department will have 20 days from the mailing date of the notice of termination to file a written protest

with the Department. Pending the final resolution of the protest the employer must timely file quarterly reports and pay all taxes due. The protest will be governed by the provisions of Rule 60BB-2.035, F.A.C.

4. Reapplication.

a. An employer who terminates or is disqualified from annual reporting and payment may reapply by completing and filing Form UCT-7A, *Application to Select Filing Period for Employers who Employ ONLY Employees who Perform Domestic Services*, with the Department no later than December 1 of the year following disqualification or termination. Upon re-application, an employer who timely furnished all required wage information and paid taxes due will be reconsidered for annual reporting effective January 1 of the calendar year following re-application.

b. An employer of domestic employees who ceased to participate in annual reporting pursuant to a voluntary written request, may reapply by completing and filing Form UCT-7A with the Department no later than December 1 of the year following disqualification or termination to be considered for annual reporting of wages and paying taxes commencing January 1 of the following year.

*Specific Authority 443.1317 FS. Law Implemented 443.036(18), 443.1216, 443.131, 443.141, 443.163, 443.171(5) FS. History—New 8-25-92, Formerly 38B-2.025, Amended 1-19-03, 7-18-06, \_\_\_\_\_.*