

**DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
THE CALDWELL BUILDING
107 EAST MADISON STREET
TALLAHASSEE FL 32399-4143**

PETITIONER:

Employer Account No. - 3146439
INNOVATIVE PACKAGING GROUP INC
ATTN BOB MOSES CO OWNER
2657 ANDJON DR
DALLAS TX 75220-1309

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

**PROTEST OF LIABILITY
DOCKET NO. 2013-48055L**

ORDER

This matter comes before me for final Department Order.

Having fully considered the Special Deputy's Recommended Order and the record of the case and in the absence of any exceptions to the Recommended Order, I adopt the Findings of Fact and Conclusions of Law as set forth therein. A copy of the Recommended Order is attached and incorporated in this Final Order.

In consideration thereof, it is ORDERED that the determination dated April 2, 2013, is MODIFIED to reflect a retroactive date of liability of January 1, 2011. It is further ORDERED that the determination is AFFIRMED as modified.

JUDICIAL REVIEW

Any request for judicial review must be initiated within 30 days of the date the Order was filed. Judicial review is commenced by filing one copy of a *Notice of Appeal* with the DEPARTMENT OF ECONOMIC OPPORTUNITY at the address shown at the top of this Order and a second copy, with filing fees prescribed by law, with the appropriate District Court of Appeal. It is the responsibility of the party appealing to the Court to prepare a transcript of the record. If no court reporter was at the hearing, the transcript must be prepared from a copy of the Special Deputy's hearing recording, which may be requested from the Office of Appeals.

Cualquier solicitud para revisión judicial debe ser iniciada dentro de los 30 días a partir de la fecha en que la Orden fue registrada. La revisión judicial se comienza al registrar una copia de un *Aviso de Apelación* con la Agencia para la Innovación de la Fuerza Laboral [*DEPARTMENT OF ECONOMIC OPPORTUNITY*] en la dirección que aparece en la parte superior de este *Orden* y una segunda copia, con los honorarios de registro prescritos por la ley, con el Tribunal Distrital de Apelaciones pertinente. Es la responsabilidad de la parte apelando al tribunal la de preparar una transcripción del registro. Si en la audiencia no se encontraba ningún estenógrafo registrado en los tribunales, la transcripción debe ser preparada de una copia de la grabación de la audiencia del Delegado Especial [*Special Deputy*], la cual puede ser solicitada de la Oficina de Apelaciones.

Nenpòt demann pou yon revizyon jiridik fèt pou l kòmanse lan yon peryòd 30 jou apati de dat ke Lòd la te depoze a. Revizyon jiridik la kòmanse avèk depo yon kopi yon *Avi Dapèl* ki voye bay DEPARTMENT OF ECONOMIC OPPORTUNITY lan nan adrès ki parèt pi wo a, lan tèt Lòd sa a e yon dezyèm kopi, avèk frè depo ki preskri pa lalwa, bay Kou Dapèl Distrik apwopriye a. Se responsabilite pati k ap prezante apèl la bay Tribinal la pou l prepare yon kopi dosye a. Si pa te gen yon stenograf lan seyans lan, kopi a fèt pou l prepare apati de kopi anrejistreman seyans lan ke Adjwen Spesyal la te fè a, e ke w ka mande Biwo Dapèl la voye pou ou.

DONE and ORDERED at Tallahassee, Florida, this _____ day of **October, 2013.**



Altemese Smith,
Bureau Chief,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

FILED ON THIS DATE PURSUANT TO § 120.52,
FLORIDA STATUTES, WITH THE DESIGNATED
DEPARTMENT CLERK, RECEIPT OF WHICH IS
HEREBY ACKNOWLEDGED.

Shanendra Y. Barnes

DEPUTY CLERK

DATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Final Order have been furnished to the persons listed below in the manner described, on the _____ day of October, 2013.

Shanendra Y. Barnes

SHANEDRA Y. BARNES, Special Deputy Clerk
DEPARTMENT OF ECONOMIC
OPPORTUNITY
Reemployment Assistance Appeals
107 EAST MADISON STREET
TALLAHASSEE FL 32399-4143

By U.S. Mail:

INNOVATIVE PACKAGING GROUP INC
ATTN BOB MOSES CO OWNER
2657 ANDJON DR
DALLAS TX 75220-1309

ROBERT LANDINGHAM
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MELBOURNE BEACH FL 32951

DEPARTMENT OF REVENUE
ATTN: JODY BURKE
4230-D LAFAYETTE ST.
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TALLAHASSEE 32314-6417

State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

DEPARTMENT OF ECONOMIC OPPORTUNITY

Reemployment Assistance Appeals

MSC 347 CALDWELL BUILDING

107 EAST MADISON STREET

TALLAHASSEE FL 32399-4143

PETITIONER:

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**PROTEST OF LIABILITY
DOCKET NO. 2013-48055L**

RESPONDENT:

State of Florida
DEPARTMENT OF ECONOMIC
OPPORTUNITY
c/o Department of Revenue

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: Altemese Smith,
Bureau Chief,
Reemployment Assistance Program
DEPARTMENT OF ECONOMIC OPPORTUNITY

This matter comes before the undersigned Special Deputy pursuant to the Petitioner's protest of the Respondent's determination dated April 2, 2013.

After due notice to the parties, a telephone hearing was held on August 19, 2013. The Petitioner, represented by its president, appeared and testified. The Petitioner's vice president testified as a witness. The Respondent, represented by a Department of Revenue Senior Tax Specialist, appeared and testified. The Joined Party appeared and testified.

The record of the case, including the recording of the hearing and any exhibits submitted in evidence, is herewith transmitted. Proposed Findings of Fact and Conclusions of Law were not received.

Issue:

Whether services performed for the Petitioner by the Joined Party constitute insured employment, and if so, the effective date of liability, pursuant to Section 443.036(19), 443.036(21); 443.1216, Florida Statutes.

Findings of Fact:

1. The Petitioner is a Texas corporation, with offices in Dallas, which operates a business as a distributor of packaging products such as bags, boxes, and bows to retail stores.
2. During the latter part of 2010 the Joined Party contacted the Petitioner seeking work in sales. The Joined Party had been previously employed as a salesman for one of the Petitioner's competitors. He informed the Petitioner that he was relocating to Florida and that he also had contacts in Texas from his previous employment. The Petitioner interviewed the Joined Party and on January 11, 2011 the Petitioner and the Joined Party entered into a written *Sales Representative Agreement*.

3. The *Sales Representative Agreement* provides that the Joined Party is engaged as an authorized sales representative to sell and promote the Petitioner's retail packaging products, which may be changed by the Petitioner from time to time, and that the Petitioner, in its sole discretion, shall determine the sales price and terms of sales for the products. The Agreement states that the Joined Party will sell and promote the Petitioner's products in the State of Florida and designated accounts in Texas, and that the assigned sales territory may be changed from time to time by the Petitioner.
4. The Agreement provides that the Petitioner will pay the Joined Party a guaranteed draw from January 2011 through June 2011 of \$4,500 per month and a draw against commission from June 2011 through December 2011 of \$4,500 per month. The intent of the Agreement was that the Joined Party would not have to repay the guaranteed draw if he did not earn commissions of at least \$4,500 per month but that he would have to repay any draws that were not guaranteed. The commission was to be calculated at 35% of gross profit. In addition, the Petitioner agreed to reimburse the Joined Party for one-half of his cost to purchase health insurance amounting to \$200 per month, to reimburse the Joined Party \$100 per month for telephone expenses, and to provide three round trip tickets from Florida to Texas during the first twelve months.
5. The Agreement provides that the Joined Party is an independent contractor and not an employee of the Petitioner and that the Joined Party is not entitled to the fringe benefits normally provided to the Petitioner's employees. The Agreement requires the Joined Party to abide by any rules, policies, and procedures communicated by the Petitioner and provides that the Agreement may be terminated for any reason, or no reason, by either party upon ninety days written notification or that the Agreement may be terminated immediately by the Petitioner if the Joined Party fails to perform his duties, materially breaches any obligation in the Agreement, or is unable to perform the duties due to illness, death, or disability.
6. The *Sales Representative Agreement* provides "This Agreement constitutes the entire agreement between the Parties and supersedes any prior understanding or representation of any kind preceding the date of this Agreement. There are no other promises, conditions, understandings or other agreements, whether oral or written, relating to the subject matter of this Agreement. This Agreement may be modified in writing and must be signed by both the Company and Sales Representative."
7. The parties did not enter into any non-compete agreement, however, it was an unspoken understanding on the part of the Petitioner that the Joined Party was prohibited from selling packaging products for any company other than the Petitioner. The Joined Party was instructed that he was expected to work from 9 to 5.
8. The Joined Party was an experienced salesman in the packaging industry and did not need any training concerning how to sell packaging products. The Petitioner provided orientation concerning the Petitioner's products and prices and taught the Joined Party how to complete the Petitioner's sales order forms and other paperwork. While the Joined Party was in Dallas he was required to go on a sales call with the Petitioner's vice president.
9. The Petitioner provided the Joined Party with catalogs, price lists, order forms, and any other forms or supplies that were needed to perform the work. The Petitioner provided the Joined Party with a company email address and business cards. The business cards listed the Petitioner's name and logo, the Joined Party's name, the Petitioner's mailing address, the Petitioner's toll free telephone number, the Petitioner's fax telephone number, the Petitioner's website address, the Joined Party's company email address, and the Joined Party's mailing address.
10. Generally, the Joined Party worked from his home in Florida. Whenever the Joined Party worked from the Petitioner's Dallas office the Petitioner provided workspace and office equipment. The Joined Party only worked from Dallas for a few days following his hire. Thereafter, the Joined Party was required to travel to Dallas to attend infrequent meetings or tradeshows. During 2011 if

the Joined Party flew to Dallas he was reimbursed for the expense as set forth in the *Sales Representative Agreement*. If the Joined Party chose to drive he was not reimbursed for the expense.

11. While the Joined Party was performing services for the Petitioner in Florida he had daily contact with the Petitioner's vice president in Dallas. The vice president provided whatever help or assistance that was needed to make sales. On a few occasions the vice president travelled to Florida to make in-person sales calls with the Joined Party.
12. The Joined Party was not allowed to deviate from the terms of sale and the prices determined by the Petitioner. If a customer attempted to negotiate the terms of sale or the prices the Joined Party was required to contact the Petitioner so that the Petitioner could provide approval of negotiated terms or prices. The Joined Party was required to complete an order form for each sale and to submit the order to the Petitioner for approval and processing.
13. The Joined Party was not required to complete a timesheet or report his hours of work to the Petitioner. However, if the Joined Party was unable to work on a regular workday he felt a professional obligation to notify the Petitioner of the absence since the Joined Party was aware that he was expected to work each day. Whenever the Petitioner scheduled the Joined Party to attend a tradeshow the Petitioner told the Joined Party where to go and when to be there.
14. The Joined Party was not required to submit a bill or invoice to the Petitioner to be paid for his services. During the first six months the Petitioner paid the Joined Party \$4,800 per month which included reimbursement for health insurance and telephone as set forth in the *Sales Representative Agreement*. During April 2011 there was a problem with the Joined Party's receipt of the check and the Petitioner issued a duplicate check. The Joined Party eventually received both checks and the Petitioner allowed him to keep both checks. Beginning in July 2011 the Petitioner began computing the amount of commissions earned, the excess draws for each month, and the year to date excess draws. The Petitioner considered the health insurance and telephone reimbursements to be part of the draw. The Petitioner included the duplicate April payment as part of the excess draws. The Petitioner paid the draws to the Joined Party on a monthly basis and did not withhold any payroll taxes from the draws.
15. The Petitioner credited the Joined Party with an earned commission only when the Petitioner invoiced the customer and received payment from the customer. The Joined Party never knew the amount of commission that he would earn from a sale because he did not know the total amount invoiced to the customer and because he had no knowledge of, and had no control over, the expenses and gross profit of the sale.
16. At the end of 2011 the Petitioner reported the draw payments made to the Joined Party, both guaranteed and straight draws, the health insurance reimbursements, telephone expense reimbursements, and other expense reimbursements, to the Internal Revenue Service on Form 1099-MISC as other compensation in the total amount of \$64,950.00.
17. Although the *Sales Representative Agreement* only provides for payment of a draw through December 2011, and although the parties did not enter into a new agreement, the Petitioner continued to pay the Joined Party a monthly draw of \$4,500 and continued to pay the Joined Party \$200 per month for health insurance. Although the Agreement provides for reimbursement of telephone expense only for the first twelve months, the Petitioner continued to reimburse the Joined Party \$100 per month for telephone expense.
18. From July 2011 through September 2012 the Petitioner calculated that \$67,713.21 in excess draws had been paid to the Joined Party. The Petitioner felt uncomfortable with the amount of the excess draws and chose to reduce the monthly draw from \$4,800 to \$3,600. When the Petitioner notified the Joined Party of the reduction in the amount of the draw the Petitioner informed the Joined Party that the Petitioner was proposing to transfer the Joined Party from Florida to Texas because

Texas was seen as a more lucrative sales territory. The Petitioner believed that the Joined Party was receptive to the transfer to Texas.

19. When the Joined Party has hired on January 11, 2011, he believed that he was hired to be an independent contractor as stated in the *Sales Representative Agreement*. However, at the time he did not have a full understanding of the difference between an employee and an independent contractor. Over time, and after reading the Internal Revenue Service guidelines concerning independent contractors, the Joined Party came to believe that he was misclassified as an independent contractor because of the control exercised over him by the Petitioner. The Joined Party never informed the Petitioner that he felt that he had been improperly classified as an independent contractor.
20. After the Joined Party's draw was reduced to \$3,600 per month the Joined Party sought to increase his household income by entering into a contract to sell packaging products to retail stores for a competitor of the Petitioner in the Florida market. During the latter part of December 2012 the Petitioner was informed by another packaging company that the Joined Party had entered into an agreement with the competitor. On January 2, 2013, the Petitioner confronted the Joined Party and when the Joined Party confirmed that he was performing services for a competitor the Petitioner terminated the January 11, 2011, agreement with the Joined Party but gave the Joined Party an opportunity to submit a letter of resignation.
21. The Petitioner has not determined whether or not the Petitioner will require the Joined Party to repay the amount of the excess draws as computed by the Petitioner.
22. The Joined Party filed a Florida claim for reemployment assistance benefits, formerly known as unemployment compensation benefits, effective February 3, 2013. When the Joined Party did not receive credit for earnings received during the base period of the claim a *Request for Reconsideration of Monetary Determination* was filed and an investigation was assigned to the Florida Department of Revenue to determine if the Joined Party performed services for the Petitioner as an employee or as an independent contractor.
23. On April 2, 2013, the Department of Revenue issued a determination holding that the Joined Party was the Petitioner's employee retroactive to November 1, 2010. The Petitioner filed a timely protest by mail postmarked April 17, 2013.

Conclusions of Law:

24. The issue in this case, whether services performed for the Petitioner constitute employment subject to the Florida Reemployment Assistance Program Law, is governed by Chapter 443, Florida Statutes. Section 443.1216(1)(a)2., Florida Statutes, provides that employment subject to the chapter includes service performed by individuals under the usual common law rules applicable in determining an employer-employee relationship.
25. The Supreme Court of the United States held that the term "usual common law rules" is to be used in a generic sense to mean the "standards developed by the courts through the years of adjudication." United States v. W.M. Webb, Inc., 397 U.S. 179 (1970).
26. The Supreme Court of Florida adopted and approved the tests in 1 Restatement of Law, Agency 2d Section 220 (1958), for use to determine if an employment relationship exists. See Cantor v. Cochran, 184 So.2d 173 (Fla. 1966); Miami Herald Publishing Co. v. Kendall, 88 So.2d 276 (Fla. 1956); Magarian v. Southern Fruit Distributors, 1 So.2d 858 (Fla. 1941); see also Kane Furniture Corp. v. R. Miranda, 506 So.2d 1061 (Fla. 2d DCA 1987). In Brayshaw v. Agency for Workforce Innovation, et al; 58 So.3d 301 (Fla. 1st DCA 2011) the court stated that the statute does not refer to other rules or factors for determining the employment relationship and, therefore, the Department is limited to applying only Florida common law in determining the nature of an employment relationship.

27. Restatement of Law is a publication, prepared under the auspices of the American Law Institute, which explains the meaning of the law with regard to various court rulings. The Restatement sets forth a nonexclusive list of factors that are to be considered when judging whether a relationship is an employment relationship or an independent contractor relationship.
28. 1 Restatement of Law, Agency 2d Section 220 (1958) provides:
- (1) A servant is a person employed to perform services for another and who, in the performance of the services, is subject to the other's control or right of control.
 - (2) The following matters of fact, among others, are to be considered:
 - (a) the extent of control which, by the agreement, the business may exercise over the details of the work;
 - (b) whether or not the one employed is engaged in a distinct occupation or business;
 - (c) the kind of occupation, with reference to whether, in the locality, the work is usually done under the direction of the employer or by a specialist without supervision;
 - (d) the skill required in the particular occupation;
 - (e) whether the employer or the worker supplies the instrumentalities, tools, and the place of work for the person doing the work;
 - (f) the length of time for which the person is employed;
 - (g) the method of payment, whether by the time or by the job;
 - (h) whether or not the work is a part of the regular business of the employer;
 - (i) whether or not the parties believe they are creating the relation of master and servant;
 - (j) whether the principal is or is not in business.
29. Comments in the Restatement explain that the word “servant” does not exclusively connote manual labor, and the word “employee” has largely replaced “servant” in statutes dealing with various aspects of the working relationship between two parties.
30. In Department of Health and Rehabilitative Services v. Department of Labor & Employment Security, 472 So.2d 1284 (Fla. 1st DCA 1985) the court confirmed that the factors listed in the Restatement are the proper factors to be considered in determining whether an employer-employee relationship exists. However, in citing La Grande v. B&L Services, Inc., 432 So.2d 1364, 1366 (Fla. 1st DCA 1983), the court acknowledged that the question of whether a person is properly classified an employee or an independent contractor often can not be answered by reference to “hard and fast” rules, but rather must be addressed on a case-by-case basis.
31. On January 11, 2011, the parties entered into a *Sales Representative Agreement* which specified that the Joined Party was an independent contractor and not an employee of the Petitioner. The Florida Supreme Court has held that in determining the status of a working relationship, the agreement between the parties should be examined if there is one. The agreement should be honored, unless other provisions of the agreement, or the actual practice of the parties, demonstrate that the agreement is not a valid indicator of the status of the working relationship. Keith v. News & Sun Sentinel Co., 667 So.2d 167 (Fla. 1995). In Justice v. Belford Trucking Company, Inc., 272 So.2d 131 (Fla. 1972), a case involving an independent contractor agreement which specified that the worker was not to be considered the employee of the employing unit at any time, under any circumstances, or for any purpose, the Florida Supreme Court commented “while the obvious purpose to be accomplished by this document was to evince an independent contractor status, such status depends not on the statements of the parties but upon all the circumstances of their dealings with each other.”
32. The Petitioner's business is the sale of packaging products such as bags, boxes, and bows to retail stores. The Petitioner engaged the Joined Party to sell the bags, boxes, and bows to the retail stores. The work performed by the Joined Party was not separate and distinct from the Petitioner's business but was an integral and necessary part of the business.

33. The Joined Party possessed experience in packaging sales from a prior employment relationship. However, it was not shown that the performance of packaging sales requires any skill or special knowledge. The greater the skill or special knowledge required to perform the work, the more likely the relationship will be found to be one of independent contractor. Florida Gulf Coast Symphony v. Florida Department of Labor & Employment Sec., 386 So.2d 259 (Fla. 2d DCA 1980)
34. The Joined Party performed the majority of the work on the road and from his home. No equipment was required to perform the work other than a vehicle for transportation. The Joined Party was responsible for his transportation expenses other than round trip airline fares to Dallas during the first twelve months of work.
35. From January 2011 through June 2011 the Petitioner paid the Joined Party a guaranteed draw which was not required to be repaid if the Joined Party's commissions did not equal or exceed the amount of the draw. In the absence of a specific undertaking to repay the amount of a draw against commission the draw is considered as a plain and simple salary. Lester v. Kahn-McKnight Company, Inc., 521 So. 2d 312 (Fla. 3rd DCA 1988) The draw was paid on a monthly basis and was not based on production. Although the Joined Party was not required to report his time worked the Petitioner expected the Joined Party to perform sales for the Petitioner on a full time basis, 9 AM until 5 PM. Thus, the Joined Party was paid by time worked rather than by the job. After June 2011 the draws received by the Joined Party were considered to be advances against future commissions. Section 443.1217(1), Florida Statutes, provides that the wages subject to the Reemployment Assistance Program Law include all remuneration for employment including commissions, bonuses, back pay awards, and the cash value of all remuneration in any medium other than cash. The fact that the Petitioner chose not to withhold payroll taxes from the pay does not, standing alone, establish an independent contractor relationship.
36. The Petitioner determined the extent of the Joined Party's assigned sales territory and determined the terms of sales and the sales prices. The Petitioner determined the commission percentage and computed the Joined Party's earned commissions based not on the amount of the sales but instead based on the Petitioner's gross profit from the sales. The Joined Party was not in a position to have any control over the Petitioner's cost of goods sold. These facts reveal that the Petitioner controlled the financial aspects of the relationship.
37. The Joined Party performed services for the Petitioner for a period of approximately two years. Either party had the right to terminate the relationship, with or without a reason, without incurring liability for breach of contract. These facts reveal an at-will relationship of relative permanence. The Petitioner terminated the relationship by requesting the Joined Party's resignation. In Cantor v. Cochran, 184 So.2d 173 (Fla. 1966), the court in quoting 1 Larson, Workmens' Compensation Law, Section 44.35 stated: "The power to fire is the power to control. The absolute right to terminate the relationship without liability is not consistent with the concept of independent contractor, under which the contractor should have the legal right to complete the project contracted for and to treat any attempt to prevent completion as a breach of contract."
38. The *Sales Representative Agreement* required the Joined Party to abide by any rules, policies, and procedures as communicated by the Petitioner. That clause contained in the Agreement provided the Petitioner with the right to control the Joined Party concerning the manner in which the work was to be performed. In Adams v. Department of Labor and Employment Security, 458 So.2d 1161 (Fla. 1st DCA 1984), the Court held that the basic test for determining a worker's status is the employing unit's right of control over the manner in which the work is performed. The Court, quoting Farmer's and Merchant's Bank v. Vocelle, 106 So.2d 92 (Fla. 1st DCA 1958), stated: "[I]f the person serving is merely subject to the control of the person being served as to the results to be obtained, he is an independent contractor; if he is subject to the control of the person being served as to the means to be used, he is not an independent contractor."

- 39. It is concluded that the Joined Party performed services for the Petitioner as an employee and not as an independent contractor.
- 40. Section 443.036(19), Florida Statutes, defines "employer" as an employing unit subject to the Florida Unemployment Compensation Law.
- 41. Section 443.1216, Florida Statutes, provides:
 - (7) The employment subject to this chapter includes an individual's entire service, performed inside or both inside and outside this state if:
 - (a) The service is localized within this state; or
 - (b) The service is not localized within any state, but some of the service is performed in this state, and:
 - 1. The base of operations, or, if there is no base of operations, the place from which the service is directed or controlled, is located within this state; or
 - 2. The base of operations or place from which the service is directed or controlled is not located within any state in which some part of the service is performed, but the individual's residence is located within this state.
 - (8) Services not covered under paragraph (7)(b) which are performed entirely outside of this state, and for which contributions are not required or paid under an unemployment compensation law of any other state or of the Federal Government, are deemed to be employment subject to this chapter if the individual performing the services is a resident of this state and the tax collection service provider approves the election of the employing unit for whom the services are performed, electing that the entire service of the individual is deemed to be employment subject to this chapter.
- 42. The Joined Party's residence is located in the State of Florida, the Joined Party's base of operations was his residence in Florida, and the services were performed in Florida.
- 43. Section 443.1215, Florida States, provides:
 - (1) Each of the following employing units is an employer subject to this chapter:
 - (a) An employing unit that:
 - 1. In a calendar quarter during the current or preceding calendar year paid wages of at least \$1,500 for service in employment; or
 - 2. For any portion of a day in each of 20 different calendar weeks, regardless of whether the weeks were consecutive, during the current or the preceding calendar year, employed at least one individual in employment, irrespective of whether the same individual was in employment during each day.
- 44. The Joined Party began his employment with the Petitioner on January 11, 2011. During the first quarter 2011 the Petitioner paid the Joined Party a salary in excess of \$1,500. Thus, the Petitioner has established liability for payment of reemployment assistance tax to Florida effective the first day of the first calendar quarter 2011, January 1, 2011.

Recommendation: It is recommended that the determination dated April 2, 2013, be MODIFIED to reflect a retroactive date of liability of January 1, 2011. As modified it is recommended that the determination be AFFIRMED.

Respectfully submitted on August 26, 2013.

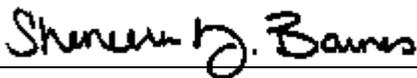


R. O. SMITH, Special Deputy
Office of Appeals

A party aggrieved by the *Recommended Order* may file written exceptions to the Director at the address shown above within fifteen days of the mailing date of the *Recommended Order*. Any opposing party may file counter exceptions within ten days of the mailing of the original exceptions. A brief in opposition to counter exceptions may be filed within ten days of the mailing of the counter exceptions. Any party initiating such correspondence must send a copy of the correspondence to each party of record and indicate that copies were sent.

Una parte que se vea perjudicada por la *Orden Recomendada* puede registrar excepciones por escrito al Director Designado en la dirección que aparece arriba dentro de quince días a partir de la fecha del envío por correo de la *Orden Recomendada*. Cualquier contraparte puede registrar contra-excepciones dentro de los diez días a partir de la fecha de envío por correo de las excepciones originales. Un sumario en oposición a contra-excepciones puede ser registrado dentro de los diez días a partir de la fecha de envío por correo de las contra-excepciones. Cualquier parte que dé inicio a tal correspondencia debe enviarle una copia de tal correspondencia a cada parte contenida en el registro y señalar que copias fueron remitidas.

Yon pati ke Lòd Rekòmande a afekte ka prezante de eksklizyon alekri bay Direktè Adjwen an lan adrès ki parèt anlè a lan yon peryòd kenz jou apati de dat ke Lòd Rekòmande a te poste a. Nenpòt pati ki fè opozisyon ka prezante objeksyon a eksklizyon yo lan yon peryòd dis jou apati de lè ke objeksyon a eksklizyon orijinal yo te poste. Yon dosye ki prezante ann opozisyon a objeksyon a eksklizyon yo, ka prezante lan yon peryòd dis jou apati de dat ke objeksyon a eksklizyon yo te poste. Nenpòt pati ki angaje yon korespondans konsa dwe voye yon kopi kourye a bay chak pati ki enplike lan dosye a e endike ke yo te voye kopi yo.



SHANEDRA Y. BARNES, Special Deputy Clerk

Date Mailed:
August 26, 2013

Copies mailed to:

Petitioner
Respondent
Joined Party

ROBERT LANDINGHAM
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DEPARTMENT OF REVENUE
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