



Reemployment Tax Instructions for Excess Wage Computation

RT-89
R. 12/15

Rule 73B-10.037
Florida Administrative Code
Effective Date 12/15

This information is provided for use in computing excess wages. It is intended to assist employers in the correct reporting of wages on the *Employer's Quarterly Report* (RT-6, formerly UCT-6). **An *Employer's Quarterly Report* must be filed even when all wages are excess and no tax is due.**

- For calendar years 2015 and forward, **Taxable Wages** are the first \$7,000 paid to each covered employee during the **calendar year**.
 - For calendar years 2012 through 2014, taxable wages are \$8,000 per covered employee.
 - For calendar years 2011 and before, taxable wages are \$7,000 per covered employee.
- **Excess Wages** are wages paid over \$7,000 to an employee during the **calendar year**. Excess wages are not taxable wages.
- Only the first \$7,000 paid to an employee by the same employer in a calendar year is taxable. Taxable wages reported to another state by the same employer within the same calendar year should be included in determining the excess wage base for the employer. Report year-to-date, out-of-state taxable wages on the *Employers Quarterly Report for Out-of-State Wages* (RT-6NF, formerly UCT-6NF).
- If you are a legal successor, the wages paid by your predecessor during the calendar year should be included in determining excess wages.
- Wages must be reported on the *Employer's Quarterly Report* (RT-6) in the quarter paid.
- The sum of all amounts exceeding \$7,000 per employee (excess wages) is entered on Line 3 of the tax report. **This sum can never be larger than the gross wages (Line 2).**

The example on the reverse side shows a sample payroll with the employees' wages and how to report them for a calendar year.

For Information and Forms

Information and forms are available on our website at: www.myflorida.com/dor

Closing/Sale of Business or Change of Address or Business Name: If you change your business name, business location, mailing address, or close/sell your business, you must notify us immediately. The quickest way to make changes to your business location, mailing address, phone numbers, or tax status (active/inactive), or cancel your Certificate of Registration, is to notify us online. Go to www.myflorida.com/dor, select "Information for Businesses and Employers," then select "Change address or account status."

To speak with a Department of Revenue representative:

Call Taxpayer Services at 800-352-3671, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays.

Get the Latest Tax Information

Sign up at www.myflorida.com/dor to get email notices automatically when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

You must submit a new registration if you:

- Move your business location from one county to another.
- Change your legal entity.
- Change the ownership of your business.

Register online at www.myflorida.com/dor

For a written reply to tax questions, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Excess Wages Are:

1. Wages paid over \$7,000 to an employee per year.
2. Never greater than gross wages.
3. Not taxable.
4. Not yearly totals but only a total of excess wages for the quarter being reported.

Sample Excess Wage Worksheet:

	03-31-15			06-30-15			09-30-15			12-31-15		
Employee SSN	1st Qtr. Gross	1st Qtr. Excess	1st Qtr. Taxable	2nd Qtr. Gross	2nd Qtr. Excess	2nd Qtr. Taxable	3rd Qtr. Gross	3rd Qtr. Excess	3rd Qtr. Taxable	4th Qtr. Gross	4th Qtr. Excess	4th Qtr. Taxable
111111111	\$ 3,000.00	0	\$ 3,000.00	\$ 3,000.00	0	\$ 3,000.00	\$ 3,000.00	\$ 2,000.00	\$ 1,000.00	\$ 3,000.00	\$ 3,000.00	0
222222222	\$ 9,000.00	\$ 2,000.00	\$ 7,000.00	\$ 9,000.00	\$ 9,000.00	0	\$ 6,000.00	\$ 6,000.00	0	0	0	0
333333333	\$ 4,000.00	0	\$ 4,000.00	\$ 3,000.00	0	\$ 3,000.00	\$ 7,000.00	\$ 7,000.00	0	\$ 500.00	\$ 500.00	0
444444444	\$ 1,000.00	0	\$ 1,000.00	\$ 2,000.00	0	\$ 2,000.00	\$ 2,000.00	0	\$ 2,000.00	\$ 2,000.00	0	\$ 2,000.00
Totals	\$ 17,000.00	\$ 2,000.00	\$ 15,000.00	\$ 17,000.00	\$ 9,000.00	\$ 8,000.00	\$ 18,000.00	\$ 15,000.00	\$ 3,000.00	\$ 5,500.00	\$ 3,500.00	\$ 2,000.00

How to Report Wages:

000-000-000	03-31-15	0000000 Account # .0270 Tax Rate		
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344				
RT-6/UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month	
	4	4	4	
RT-6/UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 17,000.00
RT-6/UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 2,000.00
RT-6/UCT-6, Line 4 – TAXABLE WAGES				\$ 15,000.00
RT-6/UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 405.00

000-000-000	06-30-15	0000000 Account # .0270 Tax Rate		
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344				
RT-6/UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month	
	4	4	4	
RT-6/UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 17,000.00
RT-6/UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 9,000.00
RT-6/UCT-6, Line 4 – TAXABLE WAGES				\$ 8,000.00
RT-6/UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 216.00

000-000-000	09-30-15	0000000 Account # .0270 Tax Rate		
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344				
RT-6/UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month	
	4	4	4	
RT-6/UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 18,000.00
RT-6/UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR				\$ 15,000.00
RT-6/UCT-6, Line 4 – TAXABLE WAGES				\$ 3,000.00
RT-6/UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 81.00

000-000-000	12-31-15	0000000 Account # .0270 Tax Rate		
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344				
RT-6/UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month	
	3	3	3	
RT-6/UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 5,500.00
RT-6/UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 3,500.00
RT-6/UCT-6, Line 4 – TAXABLE WAGES				\$ 2,000.00
RT-6/UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 54.00



Reemployment Tax Excess Audit Worksheet

NAME: _____

ACCOUNT # : _____

YEAR : _____

[illegible]