



## RT-8A Information Sheet

RT-8i  
R. 07/20

### Correcting Errors

A previously filed quarterly report (RT-6) can be corrected online using the file and pay website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay). If you are required to file and pay reemployment tax electronically, you are also required to correct your prior returns electronically and should not submit the paper form entitled *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A). Review the *Electronic RT-8A Guide* at [floridarevenue.com/taxes/rt](http://floridarevenue.com/taxes/rt). Go to "Report and Payment Information" then select "Correcting Errors" for help with correcting errors on quarterly reemployment reports.

### Wages

"Wages" means **all** remuneration for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. However, wages reported on the:

- *Employer's Quarterly Report* (RT-6),
- *Employer's Quarterly Report Continuation Sheet* (RT-6A),
- *Employer's Quarterly Report for Out-of-State Wages* (RT-6NF),
- *Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only* (RT-7),
- *Employer's Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions* (RT-6EW), or
- *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A)

should not include amounts of compensation exempt from Florida reemployment tax per section 443.1217(2) (b)-(g), Florida Statutes.

**Tips and gratuities** are covered wages if received while performing services that constitute employment and are included in a written statement furnished to the employer by the employee, and amount to \$20 or more per month.

**Sick and accident disability payments** paid by an employing unit to an employee in the six calendar months after the calendar month the employee stopped working are wages. Payments made under a worker's compensation law are excluded from wages.

**Officers of a corporation** performing services for the corporation are employees, and compensation paid is considered wages. Only dividends on shares of stock and board of director fees are excluded from wages.

**Members of a limited liability company** classified as a corporation for federal income tax purposes, performing services for the limited liability company are employees.

### Common Errors

**Negative wage amounts are included in the employee's "Gross" or "Taxable" Wages Paid Columns.** Adjustments to previously filed RT-6, RT-6NF, RT-6EW, and RT-7 wage information must be made for each quarter individually using the RT-8A. To adjust wages previously over-reported, write the amount originally reported for each employee in the "Original Wages" column and the corrected amounts in the "Corrected Wages" column. Annual filers (RT-7) must complete one RT-8A for each quarter being corrected.

**Employee wages that should have been reported to another state are included with Florida wages.** The RT-6NF is used with the RT-6 to report out-of-state taxable wages paid to employees who work for the same employer in multiple states. The RT-8A can be used to correct wages previously reported as either in-state or out-of-state.

**Exempt wages are included with gross or taxable wages.** The following are examples of exempt wages that should not be included with gross or taxable wages:

- A sole proprietor and his or her spouse, parents and minor children under age 21
- Partners of a partnership
- Elected officials and others as specified under Florida Statutes

#### Other Errors on Reports:

- An incorrect or missing social security number is reported in Column 1 for the employee listed
- An incorrect or missing employee name is reported in Column 2
- Wages or employees are reported more than once, or duplicate wage information is sent
- Typographical or written errors are made on the wage report

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays, or visit the Department's website at [floridarevenue.com](http://floridarevenue.com).