



ARCHDIOCESE OF MIAMI

Office of Human Resources

To: Pastors, Principals, Administrators
From: Archdiocese of Miami Office of Human Resources
Date: March 3, 2013
Re: New Wage and Tax Regulations for 213

Dear Pastors, Principals and Administrators,

There have been some significant changes regarding employee wages and taxes recently, and we wanted to be sure that you had received this information.

- 1. Tax increase for Social Security.** On February 25 the IRS posted its revised Publication 15, directing employers to raise the employee tax rate for social security from 4.2% to 6.2% effective January 1, 2013. (The employer tax rate remains unchanged at 6.2%.) Any adjustments to correct underwithholding need to be corrected by March 31, 2013. Please click [here](#) for IRS Publication 15a. (A reminder that entities cannot withhold social security or Medicare taxes from priest payroll, without exception.)
- 2. Florida Minimum Wage = \$7.79 per hour.** Effective January 1, 2013, minimum wage in Florida increased to \$7.79 per hour. This applies to all lay employees of the Archdiocese of Miami—we do not have any exemptions as a non-profit, religious organization. The Florida Minimum Wage poster has additional information, and can be downloaded from our e-library, www.theadom.info, in the Human Resources / Human Resources folder.
- 3. “Wage Theft” Law.** Effective January 2, 2013, a [wage recovery ordinance went into effect for Broward County](#). (This is new for Broward County, but please note that [Miami-Dade already has one in effect](#).) Please note that the penalties and restitution are quite severe on this:
“If the hearing officer establishes that there has been a violation, the written order will require the employer to pay wage restitution to the affected employee in an amount equal to three times the amount of back wages that the employer is found to have unlawfully failed to pay, reimburse the employee for any reasonable costs and attorney fees and pay an assessment to the Board of County Commissioners in an amount not to exceed administrative processing costs and the cost of the hearing.”

As a reminder, it is against the law to involuntarily withhold wages from an employee—even if that employee has not returned property belonging to you upon separation—unless directed to do so by a Court Order. The penalties for willful noncompliance with the process once a complaint has been made are pretty severe – up to \$500 fine and up to 60 days in prison. Should you receive a notice of a complaint from the county on behalf of one of your employees, please contact us.