

Remployment Compensation Tax:

How to file the RCT-6 for your Entity



Unemployment Compensation Tax: Introduction

What is the **RCT-6** and how does this concern our parish, school or other Archdiocesan entity?

➡ The Archdiocese of Miami (and all its entities), like most organizations that employ workers in the State of Florida, must file a **report** to the Florida Department of Revenue for the purposes of compensating those employees who have lost their jobs and who qualify to receive unemployment benefits.

➡ The proper form must be completed and filed within 30 days following the close of each Quarter* of the Fiscal year.

➡ Failure to fulfill the requirements within the stated timeframes will result in **fin**es that must be paid by the Entity.

April 1-30 (after *Q1)
July 1-31 (after *Q2)
October 1-31 (after *Q3) ||
January 1-31 (after *Q4)



Unemployment Compensation Tax: [How to File](#)

How do I file the Report?

- ☞ The report must be filed online.

All the instructions you need are on the Florida Department of Revenue Web site, so please access this link and copy it into your “Favorites” folder:

http://dor.myflorida.com/dor/taxes/unemploy_comp_law.html



Unemployment Compensation Tax: How to File

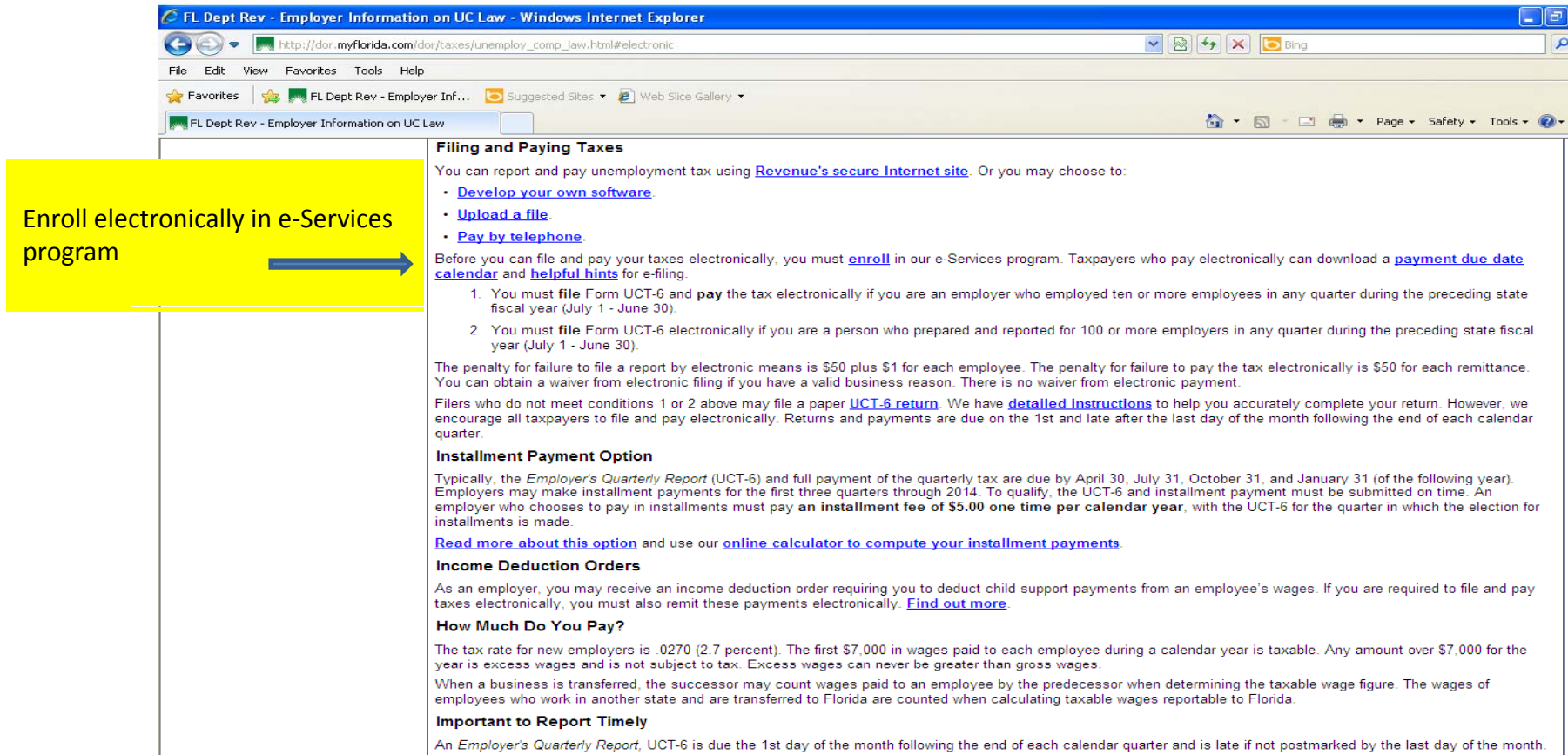
How do I file the Report?

The screenshot shows the Florida Department of Revenue website in a Windows Internet Explorer browser. The page title is "FL Dept Rev - Employer Information on UC Law". The main content area is titled "What employers need to know about Florida Unemployment Compensation Law". A yellow callout box with the text "Click on 'Filing and Paying Taxes'" has an arrow pointing to the "Filing and Paying Taxes" link in the "What is Unemployment Compensation?" list. Another arrow points from the text "Click on this link" to the same link. The website navigation includes "Home", "Child Support", "Property", and "Taxes". The "Taxes" section is active, showing a sidebar with "Information for" (Businesses and Employers, Individuals and Families, Industry Professionals, Local Government Officials) and "Quick Links" (About Us, Contacts). The main content area includes sections for "What is Unemployment Compensation?", "Unemployment Tax Information for 2011:", "Who Pays for It?", and "Who Is Liable?".



Unemployment Compensation Tax: How to File

How do I file the Report?



Enroll electronically in e-Services program →

Filing and Paying Taxes

You can report and pay unemployment tax using [Revenue's secure Internet site](#). Or you may choose to:

- [Develop your own software](#).
- [Upload a file](#).
- [Pay by telephone](#).

Before you can file and pay your taxes electronically, you must [enroll](#) in our e-Services program. Taxpayers who pay electronically can download a [payment due date calendar](#) and [helpful hints](#) for e-filing.

1. You must **file** Form UCT-6 and **pay** the tax electronically if you are an employer who employed ten or more employees in any quarter during the preceding state fiscal year (July 1 - June 30).
2. You must **file** Form UCT-6 electronically if you are a person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year (July 1 - June 30).

The penalty for failure to file a report by electronic means is \$50 plus \$1 for each employee. The penalty for failure to pay the tax electronically is \$50 for each remittance. You can obtain a waiver from electronic filing if you have a valid business reason. There is no waiver from electronic payment.

Filers who do not meet conditions 1 or 2 above may file a paper [UCT-6 return](#). We have [detailed instructions](#) to help you accurately complete your return. However, we encourage all taxpayers to file and pay electronically. Returns and payments are due on the 1st and late after the last day of the month following the end of each calendar quarter.

Installment Payment Option

Typically, the *Employer's Quarterly Report* (UCT-6) and full payment of the quarterly tax are due by April 30, July 31, October 31, and January 31 (of the following year). Employers may make installment payments for the first three quarters through 2014. To qualify, the UCT-6 and installment payment must be submitted on time. An employer who chooses to pay in installments must pay an **installment fee of \$5.00 one time per calendar year**, with the UCT-6 for the quarter in which the election for installments is made.

[Read more about this option](#) and use our [online calculator to compute your installment payments](#).

Income Deduction Orders

As an employer, you may receive an income deduction order requiring you to deduct child support payments from an employee's wages. If you are required to file and pay taxes electronically, you must also remit these payments electronically. [Find out more](#).

How Much Do You Pay?

The tax rate for new employers is .0270 (2.7 percent). The first \$7,000 in wages paid to each employee during a calendar year is taxable. Any amount over \$7,000 for the year is excess wages and is not subject to tax. Excess wages can never be greater than gross wages.

When a business is transferred, the successor may count wages paid to an employee by the predecessor when determining the taxable wage figure. The wages of employees who work in another state and are transferred to Florida are counted when calculating taxable wages reportable to Florida.

Important to Report Timely

An *Employer's Quarterly Report*, UCT-6 is due the 1st day of the month following the end of each calendar quarter and is late if not postmarked by the last day of the month.



Unemployment Compensation Tax: How to File

How do I file the Report?

FL Dept Rev - Employer Information on UC Law - Windows Internet Explorer

http://dor.myflorida.com/dor/taxes/unemploy_comp_law.html#electronic

File Edit View Favorites Tools Help

FL Dept Rev - Employer Information on UC Law

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Amount to pay is "\$0"



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1 st Quarter (January thru March)	due by April 30
2 nd Quarter (April thru June)	due by July 31
3 rd Quarter (July thru September)	due by October 31
4 th Quarter (October thru December)	due by January 31

However, if the last day of the month is a Saturday, Sunday or legal holiday; the timely filing period is extended until the end of the next working day.

If you are making your payment by EFT or Internet, you must initiate the payment by 5:00 p.m. ET on the business day prior to the filing date(s) listed above for your payment to be considered timely.

Whether you are a paper or electronic filer, you can [sign up](#) to receive an e-mail every collection period, reminding you of the due date.

Late filing penalty is charged at \$25 per month or fraction of a month that a report is delinquent. Interest is charged at 1% per month on the unpaid tax from the original due date until the tax is paid.

Your Tax Rate

When a new employer becomes liable for the tax, the rate is .0270 (2.7 percent) and will stay that until the employer has reported for 10 quarters. The account will then be rated by dividing the total benefits charged to the account by the taxable payroll reported for the first 7 of the last 9 quarters immediately preceding the quarter for which the rate is effective.

The one exception would be employers liable by succession and who choose to accept the tax rate of the previous employer, along with the responsibility of paying any outstanding amounts due. At that time, a tax rate will be calculated using the employment record and the rating factors, which are built into the Unemployment Compensation Law.

The maximum tax rate allowed by law is .0540 (5.4 percent), except for employers participating in the Short Time Compensation Program. Rate notices are mailed to all contributing employers each year. You may appeal your tax rate within 20 days from the date of notification (date printed on Form UCT-20, *Unemployment Compensation Tax Rate Notice*).

The minimum and maximum tax rates effective January 1, 2011 are as follows (based on annual salary up to \$7,000 per employee):

- Minimum rate: 0.0103 or \$72.10 per employee
- Maximum rate: 0.0540 or \$378 per employee

Note Report Due Dates:
Within 30 days of close of Quarters.
Click on "sign up" to receive reminders.



Unemployment Compensation Tax: Q & A

Information you may need to know:

- ➡ Although the Archdiocese of Miami and its entities do not need to pay the quarterly tax, we do need to file the report.
- ➡ All employees need to be entered.
- ➡ **Priests should not be entered.**
- ➡ You'll need to have your Federal Employer Identification Number (FEIN).
- ➡ Tax Rate is .000.
- ➡ "Signature" is your signature (bookkeeper).
- ➡ After filing you'll receive a page with a confirmation number. Print this page and e-mail or fax to Jennifer James (contact info on last slide).



Questions?

Related to the report, the online filing, or your account, contact:

Jennifer James

James Chartered, Inc.

863-686-5993

863-680-1372 (fax)

jmjames@tampabay.rr.com

Other concerns or issues, contact:

Margie Pontillo, Controller

mpontillo@theadom.org

Lisa Pinto, Senior Director Human Resources

305-762-1201 / lpinto@theadom.org

