



PAYROLL FLORIDA, UNIQUE ASPECTS OF FLORIDA PAYROLL LAW AND PRACTICE

Florida has no State Income Tax. There for there is no State Agency to oversee withholding deposits and reports. There are no State W2's to file, no supplement wage withholding rates and no State W2's to file Not all states allow salary reductions made under Section 125 cafeteria plans or 401(k) to be treated in the same manner as the IRS code allows. In Florida cafeteria plans are: not taxable for unemployment insurance purposes. 401(k) plan deferrals are: taxable unemployment purposes. **The Florida State Unemployment Insurance Agency is:** Agency for Workforce Innovation 102 Caldwell Bldg. 107 E. Madison St. Tallahassee, FL 32399-0211 850-488-7228 <http://www.floridajobs.org/> The State of Florida taxable wage base for unemployment purposes is wages up to \$7,000.00. Florida requires Magnetic media reporting of quarterly wage reporting if the employer has at least 10 employees that they are reporting that quarter. Unemployment records must be retained in Florida for a minimum period of five years. This information generally includes: name; social security number; dates of hire, rehire and termination; wages by period; payroll pay periods and pay dates; date and circumstances of termination. **The Florida State Agency charged with enforcing the state wage and hour laws is:** Agency for Workforce Innovation 107 E. Madison St. Caldwell Bldg. Tallahassee, FL 32399-0211 850-245-7105 <http://www.floridajobs.org/> There is no provision for minimum wage in the State of Florida. There is also no general provision in Florida State Law covering paying overtime in a non-FLSA covered employer. Florida State new hire reporting requirements are that every employer must report every new hire and rehire. The employer must report the federally required elements of:

- Employee's name
- Employee's address
- Employee's social security number
- Employer's name
- Employers address
- Employer's Federal Employer Identification Number (EIN) and
- Date of hire
- Optionally Date of birth

This information must be reported within 20 days of the hiring or rehiring. The information can be sent as a W4 or equivalent by mail, fax or electronically. There is a no penalty for a late report in Florida. The Florida new hire-reporting agency can be reached at 888-854-4791 / 850-656-3343 or on the web at www.fl-newhire.com . Florida does not allow compulsory direct deposit In Florida there are no statutory requirements concerning pay frequency or the lag time between when the services are performed and when the employee must be paid. Florida has no general provision on when terminated employees must be paid their final wages. Deceased employee's wages plus travel expenses up to \$300.00 must be paid to the surviving spouse, children over 18 or the deceased parents (in that order). Escheat laws in Florida require that unclaimed wages be paid over to the state after one year. The employer is further required in Florida to keep a record of the wages abandoned and turned over to the state for a period of five years. There is no provision in Florida law concerning tip credits against State minimum wage. In Florida the payroll laws covering mandatory rest or meal breaks are only that minors must have a 30 minutes meal period after four hours of work. There is no provision in Florida law concerning record retention of wage and hour records therefor it is probably wise to follow FLSA guidelines. **The Florida agency charged with enforcing Child Support Orders and laws is:** Office of Child Support Enforcement Department of Revenue P.O. Box 8030 Tallahassee, FL 32314-8030 800-622-5437 <http://sun6.dms.state.fl.us/dor/childsupport/> Florida has the following provisions for child support deductions:

- When to start Withholding? **1st pay period after 14 days from service**
- When to send Payment? **Within 2 business days of Payday.**
- When to send Termination Notice? **"Promptly"**
- Maximum Administrative Fee? **\$5 for 1st payment then \$2 each**
- Withholding Limits? **Federal Rules under CCPA.**

Please note that this article is not updated for changes that can and will happen from time to time.

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