



Employer's Quarterly Report Instructions

RT-6N
R. 07/23
Rule 73B-10.037, F.A.C
Effective XX/XX
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Provisional

Registration – If you do not have a reemployment tax account number, you are required to register to report and pay tax in Florida before filing the *Employer's Quarterly Report* (RT-6). To register online, go to floridarevenue.com/taxes/registration.

Filing Reports – Every employer who is liable for filing quarterly under the Florida reemployment assistance program law, must complete and file the *Employer's Quarterly Report* (RT-6). The report should cover only employment for the employer during a single calendar quarter. If wages are paid but No Tax is Due, an *Employer's Quarterly Report* (RT-6) still must be completed and filed timely.

No Employment – A registered employer who had no employees or paid no wages during the quarter must still complete, sign, and return the *Employer's Quarterly Report* (RT-6). If you need to cancel your registration, contact us.

Electronic Filing and Paying –The Department of Revenue offers the convenience of using a free and secure website to file and pay reemployment tax. If you employed 10 or more employees in any quarter during the State of Florida's prior fiscal year (**July 1 through June 30**), you are required to electronically file and pay. To enroll, or get more information, go to floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment we will send you a User ID, PIN/Password, and instructions based on the filing/payment method you choose. Once you are set up to file/pay electronically, you will not receive paper reports from the Department. Please do not mail a paper report if you file electronically.

Due Dates – The original report must be filed and the tax due paid, if applicable, no later than the last day of the month following the end of the quarter (Penalty After Date): **April 30, July 31, October 31, and January 31**. If the last day of the month falls on a Saturday, Sunday, or state or federal holiday, your report must be filed and the tax due paid on the next business day. If you are paying electronically, you must initiate the payment by 5 p.m. ET and receive a confirmation number, on the business day prior to the due date for your payment to be considered timely. **Reports** must be electronically date stamped (submission or transmission date) on or before the "Penalty After Date" of any given quarter. Keep the confirmation/trace number or acknowledgement in your records. Form DR-659, the Calendar of Electronic Payment Deadlines, provides all the payment deadlines at floridarevenue.com/forms in the eServices section.

Correcting Reports/Other Changes – Do Not make corrections on your current RT-6 Quarterly Report for prior quarters. Corrections to prior quarters must be done online using the File and Pay website at floridarevenue.com/taxes/filepay. When you get to the website, select the applicable reemployment category (Agent, Employer, or Employee Leasing) and then you will log into the webpage using your credentials. Once there, you will find the option of electronically filing an RT-8A. If you are not required to file reports electronically, corrections may be made by completing a paper *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A) which can be downloaded at floridarevenue.com/forms.

For more information on correcting RT-6 reports electronically, please see the *Guide to Electronic Submission of Corrections to the Quarterly Report* at floridarevenue.com/forms in the Reemployment Tax section.

Certification/Signature/Paid Preparer – The report must be signed by (1) the individual owner, (2) the corporate president, treasurer, or other principal officer, (3) partner or member/managing member, and/or (4) a responsible and duly authorized agent of the employer. Complete the paid preparer information, if applicable.

Line 1 – Enter the total number of full-time and part-time employees subject to this chapter who worked during or received pay for the payroll period including the 12th of each month.

Line 2 – Enter the total Gross Wages paid (before deductions), including salaries, commissions, bonuses, vacation and sick pay, back pay awards, and the cash value of all remuneration paid in any medium other than cash. Tips and gratuities are wages when included by the employer to meet minimum wage requirements and/or when the employee receives and reports in writing to the employer \$20 or more per month. Gross wages should not include wage items specifically exempt per section 443.1217(2)(b)-(g), Florida Statutes. Note that Line 2, Gross Wages, appears on both the report and the payment coupon.

Line 3 – Enter the amount of Excess Wages for this quarter. Excess wages are wages exceeding \$7,000 paid to each employee in a calendar year. The following should be considered when determining excess wages: (1) Wages reported to another state by the same employer for an employee. See *Employer's Quarterly Report for Out-of-State Taxable Wages* (RT-6NF); (2) Wages paid by your predecessor during the calendar year, if you are the legal successor.

Line 4 – Enter the Taxable Wages paid this quarter (Line 2 minus Line 3), which should equal the total of all Line 13b entries.

Line 5 – Enter tax due. Multiply Line 4 by tax rate.

Line 6 – If this report is past due, compute penalty of \$25 for each 30 days or fraction thereof that the report is delinquent (see Due Dates).

Line 7 – If tax due from Line 5 is not paid by the end of the month following the report quarter, interest is owed on tax due. Florida law provides a floating rate of interest for late payments of taxes and fees due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and posted online at floridarevenue.com/taxes/rates.

Line 8 – Enter \$5 if you file and pay on time and choose to pay your quarterly tax due in installments. This \$5 fee is payable **only** with the first installment; one time per calendar year. You do not owe this fee if you are paying 100% of the Total Amount Due (Line 9a) now.

Line 9a – Enter the sum of Lines 5, 6, 7, and 8. If the total is less than \$1, send the report with no payment.

Line 9b – Enter the total due from Line 9a on Line 9b **unless** you choose to make installment payments. If you choose installments, enter the installment amount due for this quarterly report only on Line 9b. Note that

Line 9b, Amount Enclosed, appears on both the report and the payment coupon. The chart below shows how to compute your installment payment.

| Quarter Ending | Installment Amount On Tax Due (Line 5) | Installment Due Date(s) |
|----------------|--|----------------------------|
| 03/31 | 1/4 of Tax Due | 04/30, 07/31, 10/31, 12/31 |
| 06/30 | 1/3 of Tax Due | 07/31, 10/31, 12/31 |
| 09/30 | 1/2 of Tax Due | 10/31, 12/31 |

Installment payments for quarters other than this quarter must be made on an *Employer's Reemployment Tax Installment Coupon* (RT-6INST).

Line 10 – Enter each employee's social security number (Nine digits – Do not suppress the leading zeros). Every employee, regardless of age, is required to have a social security number. If the employee's valid social security number is not included, no credit will be given for previously reported taxable wages, and the first (up to) \$7,000 of wages on this quarterly report will be taxed at your tax rate.

Line 11 – Enter each employee's last name, first name, and middle initial.

Line 12a – Enter each employee's gross wages paid this quarter as defined in Line 2.

Line 12b – Enter each employee's taxable wages paid this quarter as defined in Line 4. Only the first \$7,000 paid to each employee per calendar year is subject to the Florida reemployment tax.

Line 13a – Enter total gross wages (add Lines 12a only). Total this page only. Include this and totals from additional pages in Line 2 on page 1 of RT-6.

Line 13b – Enter total taxable wages (add Lines 12b only). Total this page only. Include this and totals from additional pages in Line 4 on page 1 of RT-6.

E-Verify Certification

Florida law requires public agencies and private employers that employ 25 or more employees to certify on their first Reemployment Tax report or return filed each calendar year that they use the E-Verify system. E-Verify is an internet-based system operated by the U.S. Department of Homeland Security that allows participating employers to electronically verify employment eligibility of all newly hired employees. Additional information on the free E-Verify system may be found at e-verify.gov/employers.

If the E-Verify system is unavailable for three business days after the first day that the new employee begins working for pay, an employer must use the *Employment Eligibility Verification* (Form USCIS I-9) to verify employment eligibility.

In the absence of a written agreement or understanding with a client company, an employee leasing company must certify use of the E-Verify system on the first return or report filed within a calendar year.

The following definitions apply to the certification requirement:

Public Agency – Any office, department, agency, division, subdivision, political subdivision, board, bureau, commission, authority, district, public body, body politic, state, county, city, town, village, municipality, or any other separate unit of government created or established pursuant to law, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.

Employees – Individuals filling a permanent position who perform labor or services under the control or direction of an employer that has the power or right to control and direct the employee in the material details of how the work is to be performed in exchange for salary, wages, or other remuneration. The term "employee" does not include an individual hired for casual labor which is to be performed entirely within a private residence, or an independent contractor, as defined in federal laws or regulations, hired to perform a specified portion of labor or services.

Employers or employee leasing companies required to certify use of E-Verify must sign, date, and enter their title on the first Reemployment Tax report or return filed each calendar year if the entity he or she represents utilizes the E-Verify system or Form USCIS I-9, if E-Verify is not available within three days of the new hire, to verify employment eligibility. Entities required to verify employment who don't do so are subject to a fine.

RT-6 reports filed with missing or invalid social security numbers, or illegible entries are subject to an Incomplete/Erroneous penalty. 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 floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Contact Us

Forms are available at floridarevenue.com/forms.

Information and tutorials are available at floridarevenue.com/taxes/education.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.