

**State of Florida, Department of Financial Services  
Division of Workers' Compensation, Bureau of Compliance  
Penalty Calculation Worksheet**

BUSINESS NAME: \_\_\_\_\_

DWC Case No. \_\_\_\_\_  
TOTAL PENALTY: \_\_\_\_\_

Penalty for Part 1:	\$	-	
Penalty for Part 2:	\$	-	
Penalty for Part 3:	\$	-	
<b>Sub-total:</b>	\$	-	
25% Reduction:	\$	-	
WC Coverage Credit:	\$	-	
<b>Net Penalty:</b>		<b>0</b>	<b>0</b>
Penalty for Part 4:	\$	-	
Penalty for Part 5:	\$	-	
<b>TOTAL PENALTY :</b>	<b>\$</b>	<b>-</b>	
Payments Applied:	\$	-	
<b>BALANCE DUE:</b>	<b>\$</b>	<b>-</b>	

Pursuant to § 440.107(7)(d)1., Florida Statutes, the penalty equals 2 times the amount the employer would have paid in premium when applying approved manual rates to the employer's payroll during periods for which it failed to secure the payment of workers' compensation within the preceeding 2-year period or \$1,000, whichever is greater.

The \$1,000 penalty shall be assessed against the employer even if the calculated penalty after the credit and 25 percent reduction have been applied is less than \$1,000.

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Part 1. Penalty for failure to obtain coverage that meets the requirements of Chapter 440, F.S. and the Insurance Code.									
Employee Name	(a) Class Code	(b) Period of Non-Compliance		Calculation Methodology	(c) Gross Payroll *	(d) Column (c) / 100	(e) Approved Manual Rate	(f) Premium (d) x (e)	(g) Penalty** (f) * 2
1				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
2				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
3				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
4				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
5				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
6				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
7				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
8				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
9				<input type="radio"/> Imputed <input type="radio"/> AWW <input checked="" type="radio"/> Records		0		0.00	0.00
<b>Part 1 Penalty Sub-Totals:</b>					<b>0.00</b>			<b>0.00</b>	<b>0.00</b>

\* If the employer has failed to provide business records sufficient to enable the Department to determine the employer's payroll, payroll shall be imputed to be the statewide average weekly wage as defined in § 440.12(2) Florida Statutes, multiplied by 1.5 (§ 440.107(7)(e), Florida Statutes)

\*\* Premium multiplied by statutory factor of 2 § 440.107(7)(d)1., Florida Statutes

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**Part 2. Penalty for Materially Underreporting or Concealing Payroll**

(a) Actual Gross Payroll	(b) Column (a) / 100	(c) Class Code	(d) Approved Manual Rate For Class Code	(e) Premium (b) x (d)	(f) Adjustment For Premium Paid	(g) Penalty Due** (e - f) * 2	(h) Policy Period	User ID	Date	Time
						0				
						0				
						0				
						0				
						0				
<b>Part 2 Penalty Sub-Totals:</b>					<b>0</b>	<b>0</b>			<b>0.00</b>	

\*\* Premium multiplied by statutory factor of 2 § 440.107(7)(d)1., Florida Statutes

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**TOTAL PENALTY:** \_\_\_\_\_

Part 3. Penalty for materially misrepresenting or concealing employee duties to avoid proper classification for premium calculations.										
(a) Gross Payroll	(b) Column (a) / 100	(c) Proper Class Code	(d) Approved Manual Rate For Proper Class Code	(e) Premium (b) x (d)	(f) Adjustment For Premium Paid	(g) Premium Avoided (e) - (f)	(h) Penalty Due** (g) x 2	(i) Policy Period	User ID	Date Time
				0.00	0		0			
				0.00	0		0			
				0.00	0		0			
				0.00	0		0			
<b>Part 3 Penalty Sub-Totals:</b>							0	0		

\*\* Premium multiplied by statutory factor of 2 § 440.107(7)(d)1., Florida Statutes

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**TOTAL PENALTY:** \_\_\_\_\_

**Part 4. Penalty for violating Stop Work Order. § 440.107(7), Florida Statutes**

(a) From	(b) To	(c) Number of Days	Penalty	User ID	Date	Time
			\$ -			
			\$ -			
			\$ -			
			\$ -			
<b>Part 4 Penalty Sub-Total:</b>			<b>\$ -</b>			

NOTE: Penalty in Part 4 equals number of days in violation multiplied by \$1,000

Rule 69L-6.027, F.A.C.

DFS-F4-1595

Rev. 10/16

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**Part 5. Penalty for misclassification of employees as independent contractors, § 440.10(1)(f) or 440.107(7)(f), Florida Statutes; Rule 69L-6.018, Fla. Admin. Code.**

(a) Employee Name	(b) Penalty	User ID	Date	Time
	\$ -			
	\$ -			
	\$ -			
	\$ -			

**Part 5 Penalty Sub-Totals:** \_\_\_\_\_

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**TOTAL PENALTY:** \_\_\_\_\_

**Credit § 440.107(7)(d)1.a., Florida Statutes (2014)**

Credit Received Date	Credit Paid	Credit Amount	User ID	Date & Time