



Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only

RT-7
R. 10/17
TC
Rule 73B-10.037
Florida Administrative Code
Effective Date 10/17

Mail Reply To:
Reemployment Tax
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0180

Internet Address: www.floridarevenue.com

Instructions

Filing Reports – Every employer who is liable under the Florida reemployment assistance program law must file a report. Those having employees who perform domestic duties **only**, and have been **approved** by the Department for annual filing, may use this *Annual Report for Employers of Domestic Employees Only* (RT-7, formerly UCT-7) for this purpose. All others must use the *Employer's Quarterly Report* (RT-6, formerly UCT-6).

Reminder – The RT-7 **MUST** be submitted timely, even if no tax is due.

No Employment – A registered employer who had no employees or paid no wages during the year must still complete, sign and return the Employer's Annual Report. If you need to cancel your registration, call 850-488-6800.

Electronic Filing and Paying – The Department of Revenue offers the convenience of using our free and secure website to file and pay reemployment tax. To enroll, or get more information, go to the website at <https://taxapps.floridarevenue.com/EEenrollment/>. 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 Date – The original report must be filed and the tax due paid, if applicable, no later than January 31st. If you are making your payment by EFT, you must initiate the payment by 5:00 p.m., ET, on the business day **prior** to January 31 for your payment to be considered timely. The report should only cover employment for the employer during the preceding calendar year.

Employer Changes/Adjustments – Addresses may be changed online or by completing and submitting an *Employer Account Change Form* (RTS-3, formerly UCS-3). This form is also used to report other changes to your account.

Certification/Signature – The report must be signed by (1) the employer, or (2) a responsible and duly authorized agent of the employer. Complete the paid preparer information, if applicable.

Line 1 – Enter the total number of covered full-time and part-time employees who performed domestic services during, or received pay for, the payroll period including the 12th of each month.

Line 2 – Enter the total GROSS WAGES paid for each quarter (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.

Line 3 – Enter the amount of EXCESS WAGES exceeding \$7,000 paid to each employee for each quarter. (Only the first \$7,000 paid to each employee per calendar year is subject to the Florida reemployment tax.) Wages reported to another state by the same employer for an employee should be considered when determining

excess wages.

Line 4 – Enter the total TAXABLE WAGES paid for each quarter (total all Line 13B entries from each page).

Line 5 – Enter the taxable wages paid for the year. Add the total of each quarter from Line 4 together.

Line 6 – Enter tax due. Multiply Line 5 by tax rate listed on page 1.

Line 7 – If this report is not filed by the Due Date listed on page 1, compute penalty of \$25 for each 30 days or fraction thereof that the report is late.

Line 8 – If tax due from Line 6 is not paid by January 31, 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 published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at: <https://revenue.floridarevenue.com/Pages/Home.aspx>

Line 9 – Enter the total amount of Lines 6, 7, and 8. Write your RT account number on your check. Make check payable to Florida U.C. Fund and enclose the check with this report. If less than \$1 is due, send this report with no payment.

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 social security number is not included, the first (up to) \$7,000 of wages on each quarter reported will be taxed at your reemployment tax rate.

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

Line 12a – Enter each employee's gross wages as defined in the instructions for Line 2, in the appropriate calendar quarter in which the wages were paid. Wages cannot be reported as a yearly total.

Line 12b – Enter each employee's taxable wages paid for each quarter.

EXAMPLE: John Doe, the only employee, earns \$3,000 per quarter.

His wages should be reported as shown:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Gross Wages (Line 12a)	\$3,000	\$3,000	\$3,000	\$3,000
Excess Wages	\$0	\$0	\$2,000	\$3,000
Taxable Wages (Line 12b)	\$3,000	\$3,000	\$1,000	\$0

Line 13a – **Total Gross Wages** (add Lines 12a only). Total this page only. Include this and totals from additional pages in Line 2 on page 1.

Line 13b – **Total Taxable Wages** (add Lines 12b only). Total this page only. Include this and totals from additional pages in Line 4 on page 1.

For assistance call 850-488-6800
or
Go to www.floridarevenue.com

Florida Department of Revenue Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only

Example A: 0123456789
Example B: 0123456789

Employers are required to file annual tax/wage reports regardless of employment activity or whether any taxes are due.

CALENDAR YEAR ENDING: / /
 DUE DATE:
 PENALTY AFTER DATE:
 TAX RATE:
 RT ACCOUNT NUMBER:
 F.E.I. NUMBER: -
 FOR OFFICIAL USE ONLY POSTMARK DATE: / /

Do not make any changes to the pre-printed information on this form. If changes are needed, request and complete an Employer Account Change Form (RTS-3).

Name
Address
City/St/ZIP

1. Enter the total number of full-time and part-time covered employees who performed services during, or received pay for, the payroll period including the 12th of the month.

	First Qtr. Ending 3/31	Second Qtr. Ending 6/30	Third Qtr. Ending 9/30	Fourth Qtr. Ending 12/31
First Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Second Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Third Month	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

	First Quarter Ending 3/31	Second Quarter Ending 6/30	Third Quarter Ending 9/30	Fourth Quarter Ending 12/31
2. Gross wages paid each quarter (enter total from all pages).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Excess wages paid each quarter (See instructions).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Taxable wages for each quarter (enter total from all pages).....	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Taxable wages for calendar year (see Line 4: A plus B plus C plus D = 5).	<input type="text"/> x Tax Rate <input type="text"/> =			

6. Tax due (see instructions, multiply Line 5 by tax rate).....	<input type="text"/>
7. Penalty due (see instructions).....	<input type="text"/>
8. Interest due (see instructions).....	<input type="text"/>
9. Total amount due (Line 6 plus Line 7 plus Line 8).....	<input type="text"/>

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Make check payable to: Florida U.C. Fund

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (section 443.131(1) Florida Statutes).

Sign here	Signature of employer	Title	Date	Phone
Paid preparers only	Preparer's signature	Preparer check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed) and address	Date	FEIN	Preparer's phone number

DO NOT DETACH

Employer's Reemployment Tax Annual Report for Employers of Domestic Employees Only Payment Coupon

Florida Department of Revenue

COMPLETE and MAIL with your REPORT/PAYMENT.
Please write your RT ACCOUNT NUMBER on check.
Be sure to SIGN YOUR CHECK.
Make check payable to: **Florida U.C. Fund**

DOR USE ONLY
 / /
 POSTMARK OR HAND DELIVERY DATE

RT ACCOUNT NO.
 F.E.I. NUMBER -

AMOUNT ENCLOSED US Dollars | Cents |

Name
Address
City/St/ZIP

PAYMENT FOR CALENDAR YEAR

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Check here if you transmitted funds electronically.

