**Florida Payroll Taxes**

**FL State Income Tax Withholding**

Florida has no state, local, or municipal income tax withholding.

**FL State Unemployment Insurance**

In general, workers are covered by the unemployment law of the state in which the work is performed. Employers may register for a Reemployment (unemployment) Tax Account with Florida Department of Revenue (FDOR) using the online Florida Business Tax Application: <https://taxapps.floridarevenue.com/taxregistration>.

Only the **first $7,000** of wages paid to each employee by their employer in a calendar year is taxable. File an *Employer's Quarterly Report* (Form RT-6) by the end of each month following the end of the quarter.

*\*Note:* Reports are due even if you had no employees or wages to report for that quarter.



Employers may file reports and pay electronically via FDOR’s Reemployment Tax Website: <https://brtx-fl-uc.bswa.net/>.

Government agencies are given the option of paying their reemployment insurance costs by the tax-paying method or the reimbursement method. The reimbursing employer must repay benefits paid to former employees on a dollar-for-dollar basis. Regardless of the method of payment, these employers must submit the *Employer’s Quarterly Report* (Form RT-6) each quarter.

FL has adopted the Interstate Reciprocal Coverage Arrangement for unemployment insurance. Under this arrangement, if an employee works in more than one state, an employer may elect to cover all the services of such a worker in any state in which: (1) any part of the worker's service is performed, (2) the worker has his or her residence, or (3) the employer maintains a place of business. The agreement should be initiated through the state where the employer wants to report the payroll. A Washington employer may request to elect reciprocal coverage with another state by following the filing process outlined by Washington Administrative Code 192-300-150: <https://app.leg.wa.gov/wac/default.aspx?cite=192-300-150>.

**FL State Workers’ Compensation**

Workers' Compensation insurance is mandatory for most employers in Florida. The Bureau of Compliance enforces the workers' compensation coverage requirements: <https://www.myfloridacfo.com/division/wc/employer>.

Washington State Department of Enterprise Services (DES) administers a Workers' Compensation Insurance program for state workers. If your employee works outside of Washington in a single other state for more than 30 days (240 hours) per year, **your agency must work with DES** to insure your out-of-state employee. For more information, contact Kimberly Haggard kimberly.haggard@des.wa.gov at DES Risk Management.

**FL State Paid Family / Medical Leave**

Florida does not have a paid family and medical leave program as of 03/29/2024.

**Helpful resources for Florida**

FDOR Tax FAQs: <https://floridarevenue.com/faq/Pages/FAQSearch.aspx>

FDOR Information for Out-of-State Businesses website: <https://floridarevenue.com/taxes/businesses/Pages/outstate.aspx>

FL Reemployment Tax General Information: <https://floridarevenue.com/taxes/taxesfees/Pages/reemployment.aspx>

Instructions to view FL Reemployment Tax Rates: <https://floridarevenue.com/taxes/Documents/viewReemploymentRates.pdf>

FL Reemployment Tax eFile/Pay Tutorial: <https://floridarevenue.com/taxes/tutorial/rtPart4/story.html>

Tips for Reemployment Tax eFile/Pay: <https://floridarevenue.com/taxes/Documents/Tips%20for%20eFile%20and%20Pay.pdf>

For vendor setup, the FL unemployment insurance mailing address is:

Reemployment Tax

Florida Department of Revenue

5050 W Tennessee St

Tallahassee, FL 32399-0180

FL Workers’ Compensation FAQs: <https://www.myfloridacfo.com/division/wc/employer/frequently-asked-questions>