



FUBA i s s u e s

Florida United Businesses Association

OUR BUSINESS IS SMALL BUSINESS

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REMINDER: BACK-TO-SCHOOL SALES TAX HOLIDAY IS AUGUST 7TH – AUGUST 16TH

If your business sells clothes, footwear, certain accessories, school supplies, or personal computers in Florida, the upcoming Back-to-School Sales Tax Holiday will affect your business. For 10 days in August, these items will not be subject to state sales tax (if they meet certain price restrictions).

The tax-free days run from 12:01 a.m. on Friday, August 7th through midnight on Sunday, August 16th. Items that will be tax-free are:

- Clothing, footwear, and accessories like wallets and purses that are \$100 or less per item
- School supplies that are \$15 or less per item
- The first \$750 of the sales price of personal computers and certain computer-related accessories, if purchased for non-commercial home or personal use
- Books are not included in this year's tax-free days.

ARE YOU INSURED WITH FUBA WORKERS' COMP?

If you get your workers' compensation insurance through FUBA Workers' Comp, you can now pay your monthly premium bill online using FUBAworks, our online payment program. Using FUBAworks means you won't have to call us with a payment or mail in a check.

FUBAworks is completely secure, and it is available 24 hours a day, 7 days a week.

To enroll in FUBAworks, go to **FUBAworks.com** and click on "Sign up for an account." Enter your policy number, then click "Continue" and enter the information requested. You will then receive a confirmation email with a temporary password.

Using your temporary password, log back in to **FUBAworks.com**, follow the prompts and click "Pay my bill."

Policyholders enrolling in FUBAworks will still receive paper invoices each month. **Please note:** Enrolling in FUBAworks does not mean your account will be automatically debited every month. You will still need to go online and initiate a payment every month, or call in a payment or mail a check.

If you have any questions about FUBAworks, please call our workers' compensation offices at 888-262-4483 or email fubawc@fubaworks.com.

RESOURCES FOR SMALL BUSINESSES AVAILABLE ON FUBA.ORG

When you have questions about running your business, please keep in mind the "Resources" page of our website at **FUBA.org**. Provided as a benefit to FUBA members, the Resources page of our website features helpful information about state and federal regulations, as well as links to required forms and informative publications.

To access this information library, click on the "Resources" tab which is located under "Member Services" on the left-hand side of the page. Available information includes:

General Employment Requirements

- **New Hire Reporting:** Florida employers are required to submit information on new employees within 20 days of hire. We explain how to comply with the New Hire law, and reporting forms can be printed from this section.
- **I-9 Form:** Employers are required to document that each employee they hire is authorized to work in the United States using the federal I-9 Form. We explain this requirement and the types of identification employers can use to verify this information.

- **Florida Minimum Wage:** We explain the current Florida minimum wage that must be paid to employees, and you can download the current Florida minimum wage poster at no charge.
- **U.S. Department of Labor “Poster Advisor:”** This link will help you determine which federal employment posters you must display at your business. [While FUBA provides you with an All-in-One labor law poster when you sign up with us, certain industries require specific posters that are not included on our All-in-One.]
- **Florida Department of Economic Opportunity:** This is a listing of all state employment posters that Florida businesses must display. [Like the federal posters, all general employment-related state posters are included in the All-in-One labor law poster you received when you joined FUBA.]

Reemployment Tax (formerly called Unemployment Tax)

- **What Employers Need to Know about Florida Reemployment Tax:** Explains Florida employers’ responsibility for paying the state reemployment tax.
- **Employer Guide to Reemployment Assistance Benefits:** Explains how employees become eligible for reemployment benefits and what employers can do if they feel benefits should not be awarded.

Florida Business Taxes

- **Doing Business in Florida – What Taxes are Required?** This publication from the Florida Department of Revenue explains the type of state taxes Florida businesses may be required to collect and pay to the state.

Florida Sales Tax

- **Business Owner’s Guide for Sales and Use Tax:** Explains in detail which Florida businesses are responsible for collecting and remitting the state sales tax, including tax due dates and how to fill out sales tax forms. Also includes information about the Florida corporate income tax.

- **Annual Resale Certificate for Sales Tax:** Explains how Florida businesses can use their resale certificate to make tax-exempt purchases on items they will sell to customers of their business.
- **Industry-specific sales tax guides for:**
 - Building Contractors
 - Construction & Repair Services
 - Cleaning Services
 - Hotels & Motels
 - Restaurants & Catering
 - Bars & Lounges

Federal Business Taxes

- **IRS Employer’s Tax Guide (Publication 19):** This IRS publication explains in detail employers’ responsibilities with federal employment-related taxes, like withholding payroll taxes and paying unemployment compensation tax.
- **IRS Recordkeeping Guide for Businesses:** Explains which tax-related records a business must keep and for how long.

Wage & Hour Issues

- **U.S. Wage & Hour:** This website provides information on the federal laws governing wage and hour issues like minimum wage, overtime, and the Family & Medical Leave Act.
- **Wage & Hour Fact Sheets:** These are detailed fact sheets on specific wage and hour topics, like who is exempt from overtime pay, what payroll records are required, etc. Includes and explains how to handle industry-specific issues.

Child Labor Laws

- **Child Labor Program:** Explains the Florida documentation requirements and working restrictions on employees under 18.
- **Child Labor Poster:** This poster is required to be posted by any business who hires employees under 18.

If you have any questions about any of the information on our Resources page, please call the FUBA offices at 800-262-4483 and ask for Karen or Lance.