



FUBA

Florida United Businesses Association

ISSUES

OUR BUSINESS IS SMALL BUSINESS

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UNEMPLOYMENT COMPENSATION TAX UPDATE

In last month's edition of ISSUES, we explained that unemployment taxes in Florida are expected to increase significantly in 2010. For employers who are at the lowest tax rate, their taxes will increase from \$8.00 per employee (per year) to \$100 per employee (per year). Tax rates are specific to each business and are determined based on several factors, including the number of your former employees claiming benefits in the last several years. Tax rates are determined by the Florida Department of Revenue, and you should receive your new tax notice by the beginning of January. Taxes are paid quarterly, with the first payment for 2010 due at the end of April.

Because of this unprecedented tax increase, FUBA has already asked the Florida Legislature to consider suspending the scheduled tax increase before the first payment is due. While unemployment taxes will need to increase at some point in the future, now is an especially bad time to increase the tax burden on the state's business.

FUBA wants your input. When you receive your unemployment tax notice, please call us to tell us how much your taxes will be going up in real dollars. We will share your feedback with the Legislature to convince them that Florida's small businesses cannot afford this tax increase right now. Please email us at fuba@fuba.org or call the FUBA offices at 800-262-4483 and ask for Karen, Lance or Erin.

IRS LOWERS MILEAGE RATES FOR 2010

The IRS has announced that, effective January 1, 2010, the standard mileage rates for the use of a car (or van, pickup or truck) for business purposes will decrease slightly to 50 cents per business mile driven. This is the standard mileage rate used to calculate the deductible costs of operating an automobile for business purposes. This rate is used by many businesses to reimburse employees for mileage traveled in their personal vehicles for business reasons. Businesses always have the option not to use this standard rate and instead calculate the actual costs of using a vehicle for business reasons.

NEW EQUAL EMPLOYMENT OPPORTUNITY POSTER REQUIREMENT

Businesses with 15 or more employees must post an "Equal Employment Opportunity is the Law" poster in a prominent place where employees can readily see it. This poster explains Title VII of the federal Civil Rights Act, which prohibits employers from discriminating against job applicants and employees on the basis of race, color, religion, sex, national origin, disability, age, and gender. Businesses that have contracts with the federal government in excess of \$10,000 must also post this notice at their workplace.

This poster is already included in the "All-in-One" poster that FUBA provided you when you joined the Association. However, the federal government has updated this poster due to a new law prohibiting discrimination based on genetic information.

In order to comply with the new posting requirement, businesses subject to this law need to post an "EEO is the Law" Poster Supplement. As part of your ongoing membership benefits, FUBA is pleased to provide you with this supplemental poster at no charge along with this newsletter. Simply put the enclosed "EEO is the Law" Poster Supplement next to your current "All-in-One" poster, and you will be in full compliance. If you need additional posters, you can print one from the FUBA website at www.fuba.org or you can call the FUBA offices at 800-262-4483 and ask for Erin.

ANOTHER NEW POSTER FOR BUSINESSES WITH 50 OR MORE EMPLOYEES

The Family and Medical Leave Act ("FMLA") is a federal law that applies only to businesses with 50 or more employees. The law requires these businesses to provide up to 12 weeks of unpaid, job-protected leave to eligible employees for the following reasons:

- For incapacity due to pregnancy, prenatal medical care or childbirth;
- To care for the employee's child after birth, or placement for adoption or foster care;
- To care for the employee's spouse, son or daughter, or parent who has a serious health condition;
- For a serious health condition that makes the employee unable to perform his or her job; or
- For employees with a family member on active duty in the National Guard to take care of certain arrangements, such as child care, attending military events, counseling sessions, and addressing certain financial and legal arrangements.

Employers covered by the FMLA (those with 50 or more employees) must post a notice explaining their employees' rights under the law. [Employers with fewer than 50 employees do not have to do this.] This poster was recently updated to include military issues. If you need this updated poster, you can print one at the US Department of Labor's website.

The address is:

<http://www.dol.gov/whd/fmla/finalrule/FMLAPoster.pdf>.

Or, you can call the FUBA offices at 800-262-4483 and ask for Erin, and we will mail one to you at no charge.

MINIMUM WAGE REMINDER

Just a reminder that Florida's minimum wage rate for calendar year 2010 will be \$7.25 an hour, starting January 1st. This means the Florida rate will now match the federal minimum wage, which had increased to \$7.25 an hour on July 24, 2009. New 2010 Florida minimum wage posters were mailed with your December newsletter.

CORRECTION FROM LAST MONTH'S NEWSLETTER

In the December ISSUES, there was an error in the article titled "Important Facts About How to Handle Overtime Pay and Vacation Time During the Holiday Season." In the 4th bullet regarding overtime pay, we mistakenly included a sentence that read: "There is no limit to the number of hours an employee older than 16 may work in any workweek." That sentence should have read: "There is no limited to the number of hours an employee older than **18** may work in any workweek."

Minors age 16 and 17 are allowed to work up to 30 hours a week when school is in session. They cannot work before 6:30 a.m. or later than 11 p.m. and for no more than 8 hours a day when school is scheduled the following day. On days when school does not follow, there are no restrictions on the number of hours or the times of day they can work. When school is not in session (for example, during summer vacation or winter or spring breaks), there is no limit on the number of hours a 16 or 17 year-old can work.

For all minors under the age of 18, they cannot work more than 6 consecutive days in any one week, and they must be given a 30-minute break every 4 hours.