



**FUBA**  
FLORIDA UNITED BUSINESSES ASSOCIATION

# ISSUES

OUR BUSINESS IS SMALL BUSINESS

**JULY 2021**

**Volume XXXI, No. 7**

## **DOES YOUR BUSINESS HIRE TEENS FOR THE SUMMER?**

If you have teenagers under the age of 18 working at your business, you need to know what they are allowed to do and how much they are allowed to work.

Parental permission is not required to hire a minor, and work permits are not required in Florida. But you are required to keep proof of age (copy of their driver's license or birth certificate) for all employees who are younger than 18.

- With certain exceptions, teens must be at least 14 years old to work in Florida.
- Like other employees, minors must be paid at least the Florida minimum wage (\$8.65 an hour for 2021) and must receive overtime pay of time and a half if they work over 40 hours in a week.
- Tipped employees must be paid a cash wage of at least \$5.63 an hour.

### **During the summer, 14 and 15-year-olds:**

- Can work up to 8 hours a day and up to 40 hours a week.
- Can work between 7 a.m. and 9 p.m.
- Cannot work more than 6 days in a row.
- Must get a 30-minute break after working 4 consecutive hours. The break can be unpaid.

- Can work in most office jobs and retail or food service establishments, but cannot prepare or serve alcoholic beverages.
- Cannot work in hazardous jobs such as construction or use power-driven machinery, including lawnmowers, lawn trimmers, and weed cutters.

### **During the summer, 16 and 17-year-olds:**

- Can work any time of day and can work unlimited hours. But if they work more than 40 hours in a work week, they must be paid overtime.
- Cannot work more than 6 days in a row.
- Must get a 30-minute break after working 4 consecutive hours. The break can be unpaid.
- Cannot prepare or serve alcoholic beverages.
- Cannot make time-sensitive deliveries (like pizzas), handle pesticides, perform electrical work, or do any other hazardous job. 16-year-olds cannot drive at all as part of their job. 17-year-olds may drive during the day to run occasional errands.

### **Roofing Prohibited:**

Employees under 18 years of age cannot work in roofing occupations or work on or near a roof. This includes all work on the ground related to roofing operations. Minors are also prohibited

from working near a roof doing things like gutter and downspout work; installing/servicing TV, cable, or satellite equipment; or installing/servicing HVAC equipment attached to roofs.

### **Child Labor Poster Required:**

If your business hires an employee under the age of 18, you are required to post a Child Labor poster at your place of business. This poster also explains in more detail what specific types of work teens under 18 cannot perform.

You can download this poster from our website at [fuba.org/publications/posters](http://fuba.org/publications/posters). Or email us at [fuba@fuba.org](mailto:fuba@fuba.org) and include your FUBA member number, business name, mailing address and contact name.

## **SALES TAX CHANGE IN FLORIDA**

Effective July 1, 2021, Florida businesses that collect the state sales tax must change the method they use to compute how much sales tax is due on a transaction. For decades, Florida has used a bracket system which calculates sales tax for transactions that fall below or in between whole dollar amounts.

Starting July 1, 2021, Florida will require businesses to use a rounding system when calculating the sales tax due on a transaction. With this rounding method, businesses must:

- Compute the sales tax by multiplying the amount of the transaction (either the total transaction or each individual item) by the appropriate sales tax percentage;
- Compute the tax to the third decimal place; and
- Round up to the next whole cent when the third decimal place is greater than 4.

Examples:

- \$5.045 of tax due rounds up to \$5.05 tax due (because the third decimal place is greater than 4)

- \$3.213 of tax due rounds to \$3.21 tax due (because the third decimal place is not greater than 4)

When computing sales tax, don't forget that almost all counties in Florida charge an extra local sales tax of either .5%, 1%, or 1.5%. This gets added to the 6% state tax, making the total sales tax charged either 6.5%, 7%, or 7.5%, depending on the county where the sale is taking place.

The state is giving businesses until September 30, 2021 to start using the new rounding method.

For more information, visit the Department of Revenue's website: [floridarevenue.com](http://floridarevenue.com).

## **ATTENTION LICENSED CONTRACTORS WANTING TO WORK IN LOUISIANA**

The State of Florida has entered an agreement with the State of Louisiana effective June 2021 that will allow Florida construction license holders to obtain Louisiana contractor licenses. The arrangement applies to licensed General Contractors, Commercial Contractors, and Residential Contractors who have at least 5 years of licensed experience. Applicants will be exempt from the respective trade exam and are likewise able to bypass some of the typical documentation when obtaining the same license in the new state. The remaining licensing requirements such as insurance, financial responsibility and background checks remain applicable. Applicants must take a Business & Finance course prior to approval.

Louisiana contractors who want to apply for a license in Florida must take the Florida Business & Finance exam prior to applying for their license. They will be required to take the Florida Building Code test, and applicants for the Florida GC license must demonstrate 4-story new construction experience.