



# FUBA i s s u e s

Florida United Businesses Association

## OUR BUSINESS IS SMALL BUSINESS

**JULY 2011**

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### **REMINDER: UNEMPLOYMENT TAXES DUE BY JULY 31st**

Your unemployment compensation taxes for the quarter ending June 2011 are due to the state by July 31st, along with your Employer's Quarter Report (also called the "UCT-6"). On the UCT-6 report, you must list all employee names and social security numbers, plus the amount of wages you paid them for the quarter.

If you have fewer than 10 employees, the Florida Department of Revenue will mail you this form each quarter. If you have 10 or more employees, you are not allowed to use a paper form and you must file your UCT-6 report and pay your taxes online through the Department of Revenue's website, unless you have received a waiver. Please note: if you no longer have 10 or more employees and you would like to opt out of electronic filing, you can fax a request to be excused from e-filing to the Department of Revenue at 850-922-5088.

### **ARE YOU HIRING TEENS FOR THE SUMMER?**

If you will have teenagers under the age of 18 working at your business this summer (or at any time during the year), you need to be aware of the state and federal laws regulating the types of jobs they can and cannot do, their minimum pay rate, their required number of breaks, and the number of hours they can work.

#### **Minimum Wage:**

- The current minimum wage for Florida is \$7.31 an hour. [This applies to all employees, regardless of age.]
- Tipped employees like food servers must be paid a cash wage of at least \$4.29 an hour if you count their tips towards the

required minimum wage. If an employee's tips combined with the direct cash wages do not equal the minimum wage of \$7.31 an hour, you are responsible for paying them the difference. [This also applies to all employees, regardless of age.]

#### **Age Requirements:**

- With certain exceptions, a minor must be at least 14 years old to work in Florida.
- Once a teenager reaches 18 years of age, he or she is no longer subject to the child labor law.
- Special restrictions on driving for teens: Teenagers under 18 cannot drive automobiles as part of their job. The only exception is for 17-year-olds, who may drive cars and small trucks during daylight hours and only under very limited circumstances.

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

- Can work up to 8 hours a day.
- Can work no more than 40 hours per week.
- Can work between 7 a.m. and 9 p.m.
- Must be given a 30-minute, uninterrupted break after 4 consecutive hours of work. The break can be unpaid.
- Can work in most office jobs and retail and food service establishments, but may not work in processing, mining, or in any workplace where goods are manufactured or processed.
- Cannot operate most power-driven machinery, including lawnmowers, lawn trimmers, and weed cutters.
- May operate most office machines and

certain equipment in restaurants, such as dishwashers, toasters, milk shake blenders, and coffee grinders.

- May perform work like bagging groceries, office work, stocking shelves, cashiering, and light cooking performed in the full sight of customers.
- Cannot bake as part of their employment.

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

- Have no limit on the number of hours they may work each day and each week. [Please keep in mind, though, that they will be entitled to overtime pay if they work more than 40 hours in a work week.]
- Have no limit on the time of day they may work.
- Can work only 6 consecutive days per work week.
- Can work no more than 4 consecutive hours without a 30-minute, uninterrupted break. The break may be unpaid.
- Cannot sell, prepare, or serve alcoholic beverages. [Exceptions to this rule are made on a case-by-case basis by the Florida Division of Alcoholic Beverages and Tobacco.]
- Cannot drive automobiles as part of their job. There is a limited exception for 17-year-olds; see "Age Requirements" above.]
- Cannot work on any scaffolding, roofs, or ladders above 6 feet.
- Cannot perform electrical work.
- Cannot work in or around toxic substances or pesticides.
- Cannot use power-driven bakery machines or meat slicers.

### **Required Records:**

If your business hires an employee under the age of 18, you are required to post a Child Labor Laws poster. If you do not have one of these posters and need one, we can provide you with one at no charge. Please email us at [fuba@fuba.org](mailto:fuba@fuba.org) or call us at 800-262-4483 and ask for Erin.

Also, you are required to keep records to prove the age of all minors you hire. To satisfy this requirement, you can do one of the following:

- Copy the minor's birth certificate.
- Copy the minor's driver's license.
- Get an age certificate issued by the School Board.
- Copy a passport or visa that lists the minor's date of birth.

### **Roofing Prohibited:**

If you are in the construction industry, please remember that an employee under 18 years of age cannot work in roofing occupations or work on or near a roof. This includes all work performed in connection with the installation of roofs, including related metal work on roofs of buildings or other structures. It also includes all jobs on the ground related to roofing operations such as roofing laborer, roofing helper, materials handler, and tending a tar heater.

Also prohibited is work performed near a roof, including carpentry and metal work, alterations, additions, maintenance and repair (including painting and coating of existing roofs); the construction of the base of roofs, including trusses or joists; gutter and downspout work; the installation and servicing of TV, cable, or satellite equipment; and the installation and servicing of heating, ventilation and air conditioning equipment attached to roofs.

### **IRS INCREASES MILEAGE RATE AGAIN**

Due to the rapidly rising cost of gas, the Internal Revenue Service is taking the unusual action of a mid-year increase in the mileage rate for the use of an automobile for business purposes. The current mileage rate that became effective on January 1, 2011, is 51 cents per business mile. Starting July 1st, this rate will go up to 55 ½ cents per mile, an increase of 4 ½ cents per mile.

This is the standard mileage rate used to calculate the deductible costs of operating a private vehicle for business purposes. This rate is used by many businesses to reimburse employees for mileage travelled 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 purposes and reimbursing their employees for that cost.