



# FUBA issues

Florida United Businesses Association

## OUR BUSINESS IS SMALL BUSINESS

**JULY 2012**

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### **NEW LAWS EFFECTIVE JULY 1ST**

The following bills that affect small businesses were approved by the Florida Legislature earlier this year and take effect on July 1, 2012:

#### **Unemployment Compensation:**

**HB 7027** renames Florida's unemployment compensation system as the "Reemployment Assistance Program." The bill also provides most Florida employers with a reduction in their 2012 unemployment taxes (the tax reductions took place with the first tax payment that was due April 30, 2012.)

#### **Construction:**

**HB 387** allows for the electronic filing of construction plans, drawings, specifications, reports, and documents with local a building code administrator or building official.

**SB 704** makes several changes to the state's construction laws, including:

- Repealing the "Glass and Glazing" contractor licensure category from the mandatory state licenses issued by the Florida Department of Business & Professional Regulation ("DBPR"). All existing Certified Glass and Glazing contractors will be reclassified to a certified specialty contractor license. After July 1st, DBPR will no longer register local specialty glass and glazing contractor licenses.
- Specifies that the scope of work for a licensed roofing contractor includes skylights and related work.
- Specifies that certain services related to class A and class B air-conditioning contractors, mechanical contractors and plumbing contractors do not require a separate license.

#### **Regulation:**

**HB 5501** requires the state to establish a One-Stop Business Registration Portal that would give businesses one Internet website to submit all required documentation/licenses/registrations to do business in the state of Florida.

#### **Taxes:**

**HB 5701** changes who is eligible for the sales tax dealer collection allowance. Starting with sales tax returns and payments due in July, only businesses that file their tax returns and pay the tax due electronically are allowed to keep the 2.5% collection allowance. Businesses that file their sales tax returns and make their payment by check, cash or money order are no longer eligible for the collection allowance credit.

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

Your unemployment compensation taxes for the second quarter of 2012 are due to the state of Florida by July 31st, along with your quarterly Employer's Quarter Report (also called the "UCT-6"). On the UCT-6 tax return, you must list all employee names and social security numbers, plus the amount of wages you paid them for the quarter.

If you pay your tax by electronic funds transfer (EFT) or through the Internet, you must initiate the payment by 5:00 p.m. ET on the business day prior to July 31st for your payment to be considered timely. A late filing penalty is charged at \$25 per month or fraction of a month that a report is late. Interest is charged at 1% per month on the unpaid tax from the original due date until the tax is paid.

Please remember that for 2012, unemployment compensation taxes are paid on the first \$8,000 of each employee's wages this year (up until this year, taxes were only paid on the first \$7,000 of wages).

If you have 10 or more employees, you are required to file your UCT-6 and pay your taxes online through the Department of Revenue's website, unless you have received a waiver.

### **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 \$7.67 an hour. This applies to all employees, regardless of age.
- Tipped employees like food servers must be paid a cash wage of at least \$4.65 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 \$7.67 an hour, you are responsible for paying them the difference. This 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.
- 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 sell, prepare or serve alcoholic beverages, nor may they work 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. But if they work

more than 40 hours in a work week, they are entitled to overtime pay.

- 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.
- 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. To request a poster, please email us at [fuba@fuba.org](mailto:fuba@fuba.org) and include your name and mailing address.

You are also 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, as well as any work on the ground related to roofing operations, such as roofing laborer, roofing helper, materials handler, or tending a tar heater.

Minors are also prohibited from performing work near a roof, including carpentry and metal work; the construction of the base of roofs, 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.