

JUNE 2013
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**REMINDER FOR LLC'S: WORKERS' COMP
CHANGES EFFECTIVE JULY 1ST**

If your business is a Limited Liability Company (LLC) that is involved in a non-construction industry, you will be affected by an upcoming change in the Florida workers' compensation law. Effective July 1st, owners of non-construction LLC's will be considered to be employees for workers' comp purposes.

If you are an owner/member/managing member of a non-construction LLC, and you wish to exempt yourself from state workers' compensation requirements, you will need to apply for and receive your exemption from the state Division of Workers' Compensation prior to July 1st. The Division has already started accepting exemption applications from non-construction LLC owners, to allow enough time to process all applications prior to the July 1st deadline. Please note: Under Florida law, anyone with a valid exemption from workers' compensation is not eligible to receive workers' comp benefits if he/she is injured in an on-the-job accident.

All exemptions must be applied for on-line at **www.myfloridacfo.com/wc**. Click on the tab marked "Employer" and then click on the box on the right-hand side of the screen that says "Apply for, Modify or Print an Exemption Certificate". You will need your Florida Drivers' License Number or a Florida Identification Number as well as your Social Security Number, and the FEIN of your LLC. There is no cost to apply for the exemption, but it will need to be renewed every 2 years (renewal is also free).

If you have any questions about how this law change will affect your business, or about how

to apply for an exemption, please call the FUBA offices at 800-262-4483 and ask for Karen or Lance.

**CHANGE IN DUE DATE OF CORPORATE
INCOME TAX ESTIMATED PAYMENTS
FOR JUNE 30, 2013**

Corporations owing more than \$2,500 annually in Florida corporate income tax must make estimated tax payments throughout the year to the Florida Department of Revenue (DOR). The DOR has announced that all estimated payments for Florida corporate income tax that were previously due on June 30, 2013 are now due on or before June 28, 2013. The schedule is as follows:

- For tax years ending June 30, 2013, the 4th installment payment of estimated tax is due on or before June 28, 2013.
- For tax years ending September 30, 2013, the 3rd installment payment of estimated tax is due on or before June 28, 2013.
- For tax years ending December 31, 2013, the 2nd installment payment of estimated tax is due on or before June 28, 2013.
- For tax years ending February 28, 2014, the 1st installment payment of estimated tax is due on or before June 28, 2013.

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

If you 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 \$7.79 an hour. This applies to all employees, regardless of age.
- Tipped employees like food servers must be paid a cash wage of at least \$4.77 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 \$7.79 an hour, you are responsible for paying them the difference. [This applies to all employees, regardless of age.]

Age Requirements:

- With certain exceptions, teenagers 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 of any kind 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.

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 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 and include your business name, contact 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:

Employees 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.