



i s s u e s

OUR BUSINESS IS SMALL BUSINESS

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STATE MINIMUM WAGE GOING UP IN 2014

On January 1, 2014, the Florida minimum wage will increase to \$7.93 an hour, an increase of 14¢ an hour over the current minimum wage of \$7.79.

Florida employers must pay their employees at least the hourly state minimum wage for all hours worked.

For tipped employees (like food servers), you are allowed to count their tips towards the required hourly minimum wage. However, you are also required by law to pay tipped employees a direct cash wage. As the state minimum wage goes up, the hourly rate you have to pay your tipped employees also goes up. Starting January 1st, the direct cash wage you must pay your tipped employees will increase to \$4.91 an hour.

Because the minimum wage for Florida is going up for 2014, there will be a new Florida minimum wage poster. As a benefit of your FUBA membership, you will receive a new Florida minimum wage poster free of charge with your December newsletter. On January 1st, you should replace your current Florida-specific minimum wage poster with the new one for 2014.

Please look for the new Florida minimum wage poster in next month's newsletter. If you have any questions about the minimum wage and how it affects your business, please call the FUBA offices at 800-262-4483 and ask for Erin, Karen or Lance.

IS THIS REQUEST FROM THE CENSUS BUREAU LEGITIMATE?

Some of our members have received a letter from the United States Census Bureau informing them that they have been selected to participate in the 2012 Survey of Business Owners and Self-Employed Persons. The letter lists a specific User

ID and a Password for the business owner to use when going online to fill out the survey.

Is this legitimate? Yes, the Survey of Business Owners and Self-Employed Persons (or "SBO") is a legitimate survey currently being conducted by the Census Bureau. The SBO is done every 5 years and gathers information on data regarding the demographic and economic composition of businesses in the United States.

If you are selected for the survey, your participation is mandatory. Here are some ways to verify that the letter you received is legitimate and is actually from the Census Bureau:

If you receive a letter in the mail without a paper survey/questionnaire:

- Make sure the web address provided in the letter is a "census.gov" domain.
- Log in information is provided in the letter. You should never be asked to log in to report data with personal information.
- On the log in screen, there should be a warning message stating that you are accessing a United States government computer. Additionally, the bottom of the page should have a link for "Burden Statement" that contains the 8-digit Office of Management and Budget number. This number indicates that the need to collect the information is approved by the federal Office of Management and Budget.
- Once you are logged in, the OMB 8-digit number and expiration date appears in the lower right corner of each page on the online questionnaire.

If you receive an actual survey in the mail:

- An official survey code: All surveys have a code, such as OMB No. 0607-0763, in the upper right-hand corner. This indicates that the questionnaire and the need to collect the information have been approved by the federal Office of Management and Budget.

- An expiration date: Following the official survey code, there is usually an approval expiration date, meaning the questionnaire and the approval to collect the data will be reviewed by the Office of Management and Budget around the time of the expiration date.
- A due date: All questionnaires indicate a specific due date or provide a timeframe for responding. For some surveys, you may request an extension of the due date if you need more time to complete the form.

For more information about the Survey of Business Owners, you can go to

www.econhelp.census.gov/sbo. And please remember that if you ever get any mail, notice, phone call, or email that you are unsure of and want to know if it is legitimate, you can always call the FUBA offices at 800-262-4483 and ask for Karen, Lance or Erin.

A CONTRACTOR'S GUIDE TO WORKERS' COMPENSATION

As a service to our members in the construction industry, FUBA has developed ***A Contractor's Guide to Workers' Compensation***, a 2-page document that summarizes a contractor's responsibilities under the Florida workers' compensation law.

Topics include:

- What are the workers' comp requirements for a business in the construction industry?
- What's an exemption and how can I get one?
- What do I need to know if I hire subcontractors?
- How do I make sure the sub I hire has a valid workers' comp policy or a valid exemption?

This document is available in both English and Spanish from our website at www.fuba.org under the Small Business Alert tab on the left-hand side of the home page.

2014 ANNUAL RESALE CERTIFICATES WILL BE ISSUED SOON

Businesses that register with the Florida Department of Revenue to collect the state sales tax are issued an Annual Resale Certificate each year. This certificate allows business owners or their representatives to buy or rent property or services tax-free, when those purchases or rentals will be resold or re-rented.

Examples of purchases or rentals that you can make tax-free include:

- Items that become a component part of a product you sell (Example: nails, fabric, and wood that are incorporated into a chair).
- Services that will be resold as part of your regular business operations.
- Rentals that will be re-rented as real property or tangible personal property.

You may not use your certificate to make tax-exempt purchases or rentals of property or services that will be:

- Used in your business but not resold or re-rented.
- Used before selling or renting the goods.
- Used by your business or for personal purposes (Example: furniture, office equipment, computers, or office supplies).

Annual Resale Certificates expire each year on December 31st. Business registered with the Department of Revenue will automatically receive a new Florida Annual Resale Certificate for Sales Tax (Form DR-13). Depending on how you file and pay sales tax (i.e., whether online or by mail), the resale certificate will be either mailed to you separately (in early November for electronic filers) or included in your sales tax coupon book or tax return (in December businesses who file paper sales tax returns).

When you receive your 2014 Annual Resale Certificate from the Department of Revenue, you should sign the original and then make copies. Each time you buy or rent property or services that you intend to resell or re-rent as part of your business, you should give the seller a signed copy of your resale certificate. Scanned and faxed copies are also acceptable.

Do not give out your original resale certificate. If you need a replacement, please contact the Taxpayer Services division of the Department of Revenue.

For more information on construction businesses using their resale certificate to purchase items tax-free to use in their business, please visit our website at www.FUBA.org and click on the Resources tab. Scroll down to the Sales Tax section and then click on "Building Contractors" or "Construction, Improvements, Installations & Repair." For other businesses, such as restaurants/bars, auto repair shops, landscapers and service providers, please visit the same section of our website and click on "Annual Resale Certificate for Sales Tax."