



WAGES

“Wages” means **all** remuneration for employment, including commissions, bonuses, back pay awards, and the cash value of all remuneration paid in any medium other than cash. However, the figure for wages reported on the **Employer’s Quarterly Report (UCT-6), Employer’s Quarterly Report Continuation Sheet (UCT-6A), Employer’s Quarterly Report for Out-of-State Wages (UCT-6NF), and/or Employer’s Unemployment Tax Annual Report for Employers of Domestic Employees Only (UCT-7) or Correction to Employer’s Quarterly or Annual Domestic Report (UCT-8A)** should not include those amounts of compensation exempt from Florida unemployment tax per section 443.1217(2)(b)-(g), Florida Statutes.

Tips and gratuities are covered wages if received while performing services which constitute employment and are included in a written statement furnished to the employer by the employee, and amount to \$20 or more per month.

Sick and accident disability payments paid by an employing unit to an employee in the six calendar months after the calendar month the employee stopped working are wages. Payments made under a worker’s compensation law are excluded from wages.

Officers of a corporation performing services for the corporation are employees, and compensation paid is considered wages. Only dividends on shares of stock and board of director fees are excluded from wages.

Common Discrepancies on the UCT-6, UCT-6NF, and/or UCT-7

1. **Negative wage amounts in the employee’s “Gross” or “Taxable” Wages Paid Columns cannot be accepted:** Adjustments to previously filed UCT-6, UCT-6NF, and/or UCT-7 wage information must be made for each quarter individually using the UCT-8A. If the intent is to adjust wages previously over-reported, write the amount originally reported for each employee in the correct “Per Original Report” columns and the corrected amounts in the “Corrected” columns. Annual filers (UCT-7) must complete one UCT-8A for each quarter being corrected.
2. **Inclusion of employee wages that should have been reported to another state:** The UCT-6NF is used with the UCT-6 to report out-of-state taxable wages paid to employees who work for the same employer in multiple states. The UCT-8A can be used to correct wages previously reported as either in-state or out-of-state.
3. **Inclusion of exempt wages:**
 - (A) A sole proprietor and his or her spouse, parents and minor children under age 21
 - (B) Partners of a partnership
 - (C) Elected officials and others as specified under Florida Statutes.
4. **Reporting Discrepancies:**
 - (A) Reporting an incorrect or missing social security in Column 1 for the employee listed
 - (B) Reporting an incorrect or missing employee name in Column 2
 - (C) Entering wages or employees more than once, or sending duplicate wage information
 - (D) Including exempt items of compensation in gross and taxable wages
 - (E) Typographical or written errors on the wage report

**For additional information call Taxpayer Services at 800-352-3671
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