



**Election of Public Employer Method of Payment
Under the Florida Unemployment Compensation Law**

Legal Entity:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Unemployment Tax Account Number
Street Address:	
City, State ZIP:	

As a public employer defined in section 443.036(35), Florida Statutes, we hereby elect the option checked below as our method of paying for the unemployment benefits paid to our former employees.

The method is to be effective - -
M M D D Y Y

1. Reimbursable Method

- (a) As a newly liable employer we elect the reimbursable method of payment for unemployment compensation benefits.
- (b) As an already liable employer we elect to change from the tax rate method to the reimbursable method of payment for unemployment compensation benefits.

2. Tax Rate Method

- (a) As a newly liable employer we elect the tax rate method of payment for unemployment compensation benefits at the initial tax rate for a public employer.
- (b) As an already liable employer we elect to change from the reimbursable method of payment for unemployment compensation benefits to the tax rate method.

**Read the information on page two of this form carefully
before selecting a method of payment.**



A public employer electing the tax rate method will be assigned the initial rate for the first year under this method. After the first year, you will be assigned a rate based on your own experience rate record and the adjustment factors defined in Section 443.1313(4)(b) of the Florida Statutes. The tax rate may vary from .0010 to .0540.

A public employer changing from the reimbursable method to the tax rate method will be required to pay under both methods until wages paid under the reimbursable method are out of the base period of claims. Invoices for reimbursement will be due, if there are charges, as well as tax payments for the quarterly report.

Each of the options is for a mandatory period of two calendar years. Written application to terminate one method and change to another must be received at least 30 days prior to January 1 of the year for which the election is to be effective.

Under both payment methods, an *Employer's Quarterly Report* (UCT-6) must be filed within 30 days following the end of each calendar quarter. Any report not filed or filed late will be assessed a \$25.00 penalty for each month or portion of a month the report is late.

Payment of tax is required with the UCT-6 for the tax rate method of payment. Failure to pay timely results in an interest charge of 1 percent for each full month unpaid.

Payment of amount due under the reimbursable method is required within 30 days of the date mailed, shown on the *Quarterly Reimbursement Invoice* (UCT-29).

Signature:	<div style="text-align: center;"> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> M M D D Y Y </div>
Title:	<div style="text-align: center;"> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Telephone Number </div>

**Have you checked the payment option on the front of this form?
For this form to be valid, the effective date for method of payment
and your signature must be included.**

Mail completed form to:

Account Management
Florida Department of Revenue
PO Box 6510
Tallahassee FL 32314-6510