



Unemployment Tax Instructions for Excess Wage Computation

UCT-89
R. 03/12

This information is provided for use in computing excess wages. It is intended to assist employers in the correct reporting of wages on the *Employer's Quarterly Report* (UCT-6)

- **Taxable Wages** are the first \$8,000 paid to each covered employee during the **calendar year** beginning January 1, 2012. (For calendar years before 2012, the taxable wage base was \$7,000.)
- **Excess Wages** are wages paid over \$8,000 to an employee during the **calendar year**. Excess wages are not taxable wages.
- Only the first \$8,000 paid to an employee by the same employer in a calendar year is taxable. Taxable wages reported to another state by the same employer within the same calendar year should be included in determining the excess wage base for the employer. Report out-of-state taxable wages on the *Employers Quarterly Report for Out-of-State Wages* (UCT-6NF).
- If you are a legal successor, the wages paid by your predecessor during the calendar year should be included in determining excess wages.
- Wages must be reported on the *Employer's Quarterly Report* (UCT-6) in the quarter paid.
- The sum of all amounts exceeding \$8,000 per employee (excess wages) is entered on Line 3 of the tax report. **This sum can never be larger than the gross wages (Line 2).**

The example on the reverse side shows a sample payroll with the employees' wages and how to report them for a calendar year.

An *Employer's Quarterly Report* (UCT-6) must be filed even when all wages are excess and no tax is due.

Contact Us

Information, forms, and tutorials are available on our Internet site:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: **www.myflorida.com/dor/contact.html**

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: **www.myflorida.com/dor/list/**

Excess Wages Are:

1. Wages paid over \$8,000 to an employee per year.
2. Never greater than gross wages.
3. Not taxable.
4. Not yearly totals but only a total of excess wages for the quarter being reported.

Sample Excess Wage Worksheet:

Employee	03-31-12			06-30-12			09-30-12			12-31-12		
	1st Qtr. Gross	1st Qtr. Excess	1st Qtr. Taxable	2nd Qtr. Gross	2nd Qtr. Excess	2nd Qtr. Taxable	3rd Qtr. Gross	3rd Qtr. Excess	3rd Qtr. Taxable	4th Qtr. Gross	4th Qtr. Excess	4th Qtr. Taxable
Doe, John	\$ 3,000.00	0	\$ 3,000.00	\$ 3,000.00	0	\$ 3,000.00	\$ 3,000.00	\$ 1,000.00	\$ 2,000.00	\$ 3,000.00	\$ 3,000.00	0
Doe, Jane	\$ 9,000.00	\$ 1,000.00	\$ 8,000.00	\$ 9,000.00	\$ 9,000.00	0	\$ 6,000.00	\$ 6,000.00	0	0	0	0
Doe, June	\$ 5,000.00	0	\$ 5,000.00	\$ 3,000.00	0	\$ 3,000.00	\$ 7,000.00	\$ 7,000.00	0	\$ 500.00	\$ 500.00	0
Doe, Jerry	\$ 1,000.00	0	\$ 1,000.00	\$ 3,000.00	0	\$ 3,000.00	\$ 2,000.00	0	\$ 2,000.00	\$ 2,000.00	0	\$ 2,000.00
Totals	\$ 18,000.00	\$ 1,000.00	\$ 17,000.00	\$ 18,000.00	\$ 9,000.00	\$ 9,000.00	\$ 18,000.00	\$ 14,000.00	\$ 4,000.00	\$ 5,500.00	\$ 3,500.00	\$ 2,000.00

How to Report Wages:

000-000-000		03-31-12		0000000 Account # .0270 Tax Rate	
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344					
UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month		
	4	4	4		
UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 18,000.00	
UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 1,000.00	
UCT-6, Line 4 – TAXABLE WAGES				\$ 17,000.00	
UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 459.00	

000-000-000		06-30-12		0000000 Account # .0270 Tax Rate	
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344					
UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month		
	4	4	4		
UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 18,000.00	
UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 9,000.00	
UCT-6, Line 4 – TAXABLE WAGES				\$ 9,000.00	
UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 243.00	

000-000-000		09-30-12		0000000 Account # .0270 Tax Rate	
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344					
UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month		
	4	4	4		
UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 18,000.00	
UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR				\$ 14,000.00	
UCT-6, Line 4 – TAXABLE WAGES				\$ 4,000.00	
UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 108.00	

000-000-000		12-31-12		0000000 Account # .0270 Tax Rate	
XYZ Corporation 2334 Holiday LN. Monticello, FL 32344					
UCT-6, Line 1 – NUMBER OF COVERED WORKERS	1 st month	2 nd month	3 rd month		
	3	3	3		
UCT-6, Line 2 – GROSS WAGES PD. THIS QTR. (MUST = WAGE REPORT TOTAL)				\$ 5,500.00	
UCT-6, Line 3 – LESS EXCESS WAGES THIS QTR.				\$ 3,500.00	
UCT-6, Line 4 – TAXABLE WAGES				\$ 2,000.00	
5. UCT-6, Line 5 – TAX DUE THIS QUARTER (TAXABLE WAGES X RATE)				\$ 54.00	

