



## Reemployment Tax Instructions for Excess Wage Computation

DR-89  
R. 06/19

Rule 73B-10.037  
Florida Administrative Code  
Effective Date 06/19

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

- For calendar years 2015 and forward, **Taxable Wages** are the first \$7,000 paid to each covered employee during the **calendar year**.
- **Excess Wages** are wages paid over \$7,000 to an employee during the **calendar year**. Excess wages are not taxable wages.
- Only the first \$7,000 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 year-to-date, out-of-state taxable wages on the *Employers Quarterly Report for Out-of-State Wages* (DR-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* (DR-6) in the quarter paid.
- The sum of all amounts exceeding \$7,000 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.

## For Information and Forms

Information and forms are available on our website at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**Closing/Sale of Business or Change of Address or Business Name:** If you change your business name, business location, mailing address, or close/sell your business, you must notify us immediately. The quickest way to make changes to your business location, mailing address, phone numbers, or tax status (active/inactive), or cancel your Certificate of Registration, is to notify us online. You may do so by going to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

**To speak with a Department of Revenue representative:**

Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**You must submit a new registration if you:**

- Move your business location from one county to another.
- Change your legal entity.
- Change the ownership of your business.

Register online at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).

**For a written reply to tax questions, write:**

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

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