

Bill No. SB 2482

Barcode 843310

CHAMBER ACTION

Senate

House

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

.
. .
. .
. .
. .
. .

The Committee on Finance and Tax (Haridopolos) recommended the following amendment:

Senate Amendment (with title amendment)

On page 72, line 14, through
page 75, line 5, delete those lines

and insert:

Section 36. Paragraph (d) of subsection (1) and paragraph (c) of subsection (4) of section 443.1216, Florida Statutes, are amended to read:

443.1216 Employment.--Employment, as defined in s. 443.036, is subject to this chapter under the following conditions:

(1)

(d) If two or more related corporations concurrently employ the same individual and compensate the individual through a common paymaster, each related corporation is considered to have paid wages to the individual only in the amounts actually disbursed by that corporation to the individual and is not considered to have paid the wages

Barcode 843310

1 actually disbursed to the individual by another of the related
 2 corporations. The Agency for Workforce Innovation and the
 3 state agency providing unemployment tax collection services
 4 may adopt rules necessary to administer this paragraph.

5 1. As used in this paragraph, the term "common
 6 paymaster" means a member of a group of related corporations
 7 that disburses wages to concurrent employees on behalf of the
 8 related corporations and that is responsible for keeping
 9 payroll records for those concurrent employees. A common
 10 paymaster is not required to disburse wages to all the
 11 employees of the related corporations; however, this
 12 subparagraph does not apply to wages of concurrent employees
 13 which are not disbursed through a common paymaster. A common
 14 paymaster must pay concurrently employed individuals under
 15 this subparagraph by one combined paycheck.

16 2. As used in this paragraph, the term "concurrent
 17 employment" means the existence of simultaneous employment
 18 relationships between an individual and related corporations.
 19 Those relationships require the performance of services by the
 20 employee for the benefit of the related corporations,
 21 including the common paymaster, in exchange for wages that, if
 22 deductible for the purposes of federal income tax, are
 23 deductible by the related corporations.

24 3. Corporations are considered related corporations
 25 for an entire calendar quarter if they satisfy any one of the
 26 following tests at any time during the calendar quarter:

27 a. The corporations are members of a "controlled group
 28 of corporations" as defined in s. 1563 of the Internal Revenue
 29 Code of 1986 or would be members if paragraph 1563(a)(4) and
 30 subsection 1563(b) did not apply.

31 b. In the case of a corporation that does not issue

Bill No. SB 2482

Barcode 843310

1 stock, at least 50 percent of the members of the board of
2 directors or other governing body of one corporation are
3 members of the board of directors or other governing body of
4 the other corporation or the holders of at least 50 percent of
5 the voting power to select those members are concurrently the
6 holders of at least 50 percent of the voting power to select
7 those members of the other corporation.

8 c. At least 50 percent of the officers of one
9 corporation are concurrently officers of the other
10 corporation.

11 d. At least 30 percent of the employees of one
12 corporation are concurrently employees of the other
13 corporation.

14 4. The common paymaster must report to the tax
15 collection service provider, as part of the unemployment
16 compensation quarterly tax and wage report, the state
17 unemployment compensation account number and name of each
18 related corporation for which concurrent employees are being
19 reported. Failure to timely report this information shall
20 result in the related corporations being denied common
21 paymaster status for that calendar quarter.

22 5. The common paymaster also has the primary
23 responsibility for remitting contributions due under this
24 chapter for the wages it disburses as the common paymaster.
25 The common paymaster must compute these contributions as
26 though it were the sole employer of the concurrently employed
27 individuals. If a common paymaster fails to timely remit these
28 contributions or reports, in whole or in part, the common
29 paymaster remains liable for the full amount of the unpaid
30 portion of these contributions. In addition, each of the other
31 related corporations using the common paymaster is jointly and

Bill No. SB 2482

Barcode 843310

1 severally liable for its appropriate share of these
2 contributions. Each related corporation's share equals the
3 greater of:

4 a. The liability of the common paymaster under this
5 chapter, after taking into account any contributions made.

6 b. The liability under this chapter which,
7 notwithstanding this section, would have existed for the wages
8 from the other related corporations, reduced by an allocable
9 portion of any contributions previously paid by the common
10 paymaster for those wages.

11 (4) For purposes of subsections (2) and (3), the
12 employment subject to this chapter does not apply to service
13 performed:

14 (c) In the employ of a public employer if the service
15 is performed by an individual in the exercise of duties:

16 1. As an elected official.

17 2. As a member of a legislative body, or a member of
18 the judiciary, of a state or a political subdivision of a
19 state.

20 3. As an employee serving on a temporary basis in case
21 of fire, storm, snow, earthquake, flood, or similar emergency.

22 4. In a position that, under state law, is designated
23 as a major nontenured policymaking or advisory position,
24 including any major nontenured policymaking or advisory a
25 position in the Senior Management Service created under s.
26 110.402, or a policymaking or advisory position for which the
27 duties do not ordinarily require more than 8 hours per week.

28 5. As an election official or election worker if the
29 amount of remuneration received by the individual during the
30 calendar year for those services is less than \$1,000.

31

Bill No. SB 2482

Barcode 843310

1 ===== T I T L E A M E N D M E N T =====

2 And the title is amended as follows:

3 On page 6, line 5, after the semicolon,

4

5 insert:

6 clarifying that certain Senior Management

7 positions are excluded from unemployment

8 compensation provisions;

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31