



358102

LEGISLATIVE ACTION

Senate	.	House
Comm: RCS	.	
03/09/2011	.	
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The Committee on Judiciary (Richter) recommended the following:

**Senate Amendment**

Delete lines 689 - 722

and insert:

a. However, except for the internal employees of an employee leasing company, a leasing company may make a one-time election to report and pay contributions under the client method. Under the client method, a leasing company must assign leased employees to the client company that is leasing the employees. The client method is solely a method to report and pay unemployment contributions. For all other purposes, the leased employees are considered employees of the employee leasing company. A leasing company which elects the client



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14 method shall pay contributions at the rates assigned to each  
15 client company.

16 (I) The election applies to all of the leasing company's  
17 current and future clients.

18 (II) The leasing company must notify the Agency for  
19 Workforce Innovation or the tax collection service provider of  
20 its election by August 1, and such election applies to reports  
21 and contributions for the first quarter of the following  
22 calendar year. The notification must include:

23 (A) A list of each client company and its unemployment  
24 account number;

25 (B) A list of each client company's current and previous  
26 employees and their respective social security numbers for the  
27 prior 3 state fiscal years;

28 (C) All wage data and benefit charges for the prior 3 state  
29 fiscal years.

30 (III) Subsequent to such election, the employee leasing  
31 company may not change its reporting method.

32 (IV) The employee leasing company must file a Florida  
33 Department of Revenue Employer's Quarterly Report (UCT-6) for  
34 each client company and pay all contributions by approved  
35 electronic means.

36 (V) For the purposes of calculating experience rates, the  
37 election is treated like a total or partial succession,  
38 depending on the percentage of employees leased. If the client  
39 company leases only a portion of its employees from the leasing  
40 company, the client company shall continue to report the  
41 nonleased employees under its tax rate based on the experience  
42 of the nonleased employees.



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43           (VI) A leasing company that makes a one-time election under  
44 subparagraph a is not required to submit quarterly Multiple  
45 Worksite Reports required by subparagraphs c. and d.

46           (VII) This sub-subparagraph applies to all employee leasing