



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 22, 2022

Representative Anna V. Eskamani
1507 E. Concord Street
Orlando, Florida 32803
Anna.Eskamani@myfloridahouse.gov

RE: August 1, 2022 Request for Reemployment Tax Information

Dear Representative Eskamani:

This is in response to your request for reemployment tax information dated August 1, 2022.

The Department of Revenue's (Department) responses to your questions are enclosed using the form and format you requested. Each year of data is based on taxable years ending within the calendar year unless otherwise noted. In your second question, you requested data through 2025. There is no applicable data for 2020 because chapter 2021-2, Laws of Florida, did not affect the reemployment assistance tax rate for that year. Data for 2021 is enclosed, as the Department calculated the individual employers' rates in November 2020 before ch. 2021-2, L.O.F., became law in April 2021. Tax years beyond 2021 would require estimation/forecasting and therefore are not provided in this letter. Any estimation/forecasting would fall under the purview of the Revenue Estimating Committee.

Please note that only Florida taxpayers who filed and paid their reemployment taxes before the recalculation due to ch. 2021-2, L.O.F., were eligible for a refund after the recalculation. Taxpayers who did not remit tax until after the rate recalculation were not issued refunds.

The enclosed information is based on data available at the time the Department pulled it for this request.

Please reach out to me or Alec Yarger, Legislative and Cabinet Services Director, at alec.yarger@floridarevenue.com or (850) 617-8324.

Sincerely,

Jim Zingale
Executive Director
Florida Department of Revenue

Enclosures

Question #1: Can you specify how many employers received a refund directly due to Chapter 2021-2 LOF (CS/CS/SB 50) in tax years 2020 and 2021? Please provide the following information for the top 1,000 employers as measured by total reemployment assistance tax:

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Number of C-Corps and LLCs Taxed as Corporations in Each Category	Total Reemployment Assistance Tax Contributions	Average Reemployment Assistance Tax Rate	Number of Businesses that Received a Refund Due to CS/CS/SB 50 (2021)	Percentage of All Refunds Tied to the CS/CS/SB 50 (2021) Recalculation
2020	Top 10 Employers	5	8,639,102.56	.0308	N/A	0.00%
	Top 50 Employers	25	25,034,479.99	.0236	N/A	0.00%
	Top 100 Employers	48	36,654,979.70	.0230	N/A	0.00%
	Top 250 Employers	117	54,662,185.80	.0208	N/A	0.00%
	Top 500 Employers	217	70,970,060.21	.0200	N/A	0.00%
	Top 1,000 Employers	500	91,246,537.86	.0194	N/A	0.00%

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Number of C-Corps and LLCs Taxed as Corporations in Each Category	Total Reemployment Assistance Tax Contributions	Average Reemployment Assistance Tax Rate	Number of Businesses That Received a Refund Due to CS/CS/SB 50 (2021)	Percentage of All Refunds Tied to the CS/CS/SB 50 (2021) Recalculation
2021	Top 10 Employers	6	14,121,143.45	.0193	10	100.00%
	Top 50 Employers	23	36,966,905.60	.0281	33	100.00%
	Top 100 Employers	50	53,094,650.78	.0258	65	100.00%
	Top 250 Employers	118	82,274,745.31	.0243	148	99.35%
	Top 500 Employers	239	108,751,375.96	.0232	295	98.99%
	Top 1,000 Employers	454	139,789,885.71	.0217	583	98.98%

Question #2: Since Chapter 2021-2 LOF (CS/CS/SB 50) directed the Department of Revenue to recalculate reemployment assistance tax owed by employers through December 31, 2025, can you specify what net reemployment assistance tax contributions would be (or are projected to be) with *and* without CS/CS/SB 50 (2021) for the top 1,000 employers in the state? Also, what would the average reemployment tax assistance rate be with *and* without CS/CS/SB 50 (2021)? Please provide the information for tax year 2020, and projections through 2025.

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Net Reemployment Assistance Tax Contributions Under CS/CS/SB 50 (2021)	Net Reemployment Assistance Tax Contributions <u>Without</u> CS/CS/SB 50 (2021)	Average Reemployment Assistance Tax Rate Under CS/CS/SB 50 (2021)	Average Reemployment Assistance Tax Rate <u>Without</u> CS/CS/SB 50 (2021)
2020	Top 10 Employers	N/A	8,639,102.56	N/A	.0308
	Top 50 Employers	N/A	25,034,479.99	N/A	.0236
	Top 100 Employers	N/A	36,654,979.70	N/A	.0230
	Top 250 Employers	N/A	54,662,185.80	N/A	.0208
	Top 500 Employers	N/A	70,970,060.21	N/A	.0200
	Top 1,000 Employers	N/A	91,246,537.86	N/A	.0194

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	Net Reemployment Assistance Tax Contributions Under CS/CS/SB 50 (2021)*	Net Reemployment Assistance Tax Contributions <u>Without</u> CS/CS/SB 50 (2021)**	Average Reemployment Assistance Tax Rate Under CS/CS/SB 50 (2021)	Average Reemployment Assistance Tax Rate <u>Without</u> CS/CS/SB 50 (2021)
2021	Top 10 Employers***	14,121,143.45	107,099,696.98	.0193	.0246
	Top 50 Employers***	36,966,905.60	190,966,907.57	.0281	.0283
	Top 100 Employers***	53,094,650.78	246,166,105.35	.0258	.0291
	Top 250 Employers***	82,274,745.31	342,407,407.72	.0243	.0319
	Top 500 Employers***	108,751,375.96	433,059,097.19	.0232	.0321
	Top 1,000 Employers***	139,789,885.71	541,105,616.67	.0217	.0321

*Net reemployment assistance tax contributions under CS/CS/SB 50 are calculated as the sum of tax due filed on the employer's quarterly reports, Q1 through Q4 2021.

**Net reemployment assistance tax contributions without CS/CS/SB 50 are calculated as the taxable wages the employers filed on their quarterly reports, Q1 through Q4 2021, multiplied by the tax rate calculated without CS/CS/SB 50 (Nov. 2020).

***The top 10, 50, 100, 250, 500, and 1,000 employers (measured by taxes owed) are different for the columns labeled *Net Reemployment Assistance Tax Contributions Under CS/CS/SB 50* and *Net Reemployment Assistance Tax Contributions Without CS/CS/SB 50*.