



Florida Department Of Revenue  
Tax Information Publication

**TIP**

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## **Employers Cannot Deduct or Withhold Unemployment Tax from Employees**

Employers who are obligated to pay Florida unemployment compensation tax (unemployment tax) must report and pay the tax each quarter, or as otherwise provided in the unemployment tax law. Employees do not pay any part of the tax. **Employers cannot deduct or withhold unemployment tax contributions, interest, penalties, fines, or fees from the wages of their employees.**

Unemployment compensation provides temporary income payments to make up part of the wages lost by workers who lose their jobs through no fault of their own. Workers receiving unemployment compensation must be able and available for work. This temporary income helps workers support themselves and their families when they are without jobs. It also keeps money flowing into Florida businesses as the unemployed workers spend these payments to provide for their needs until they can get jobs or the duration of the benefits ends.

The Federal Unemployment Tax Act provides for cooperation between state and federal governments in the establishment and administration of the Unemployment Compensation Program. Under this dual system, the employer pays payroll taxes levied by both the state and federal governments. Chapter 443, Florida Statutes (F.S.), imposes unemployment tax on employers.

An employer may not require or accept from an employee a waiver of any right under Chapter 443, F.S. In addition, an employer may not directly or indirectly make, require or accept any deduction from wages to finance the unemployment contributions, reimbursements, interest, penalties, fines, or fees required from the employer. Any agreement by an employee to pay all, or any portion of, the contributions, reimbursements, interest, penalties, fines, or fees required under Florida's unemployment laws from the employer is void. Any agreement by an employee to waive, release, or commute her or his rights to unemployment benefits is also void.

For more information about Florida unemployment compensation law, visit the Department's Internet site at [www.myflorida.com/dor/taxes/unemploy\\_comp\\_law.html](http://www.myflorida.com/dor/taxes/unemploy_comp_law.html).

**References:** Sections 443.041(1) and 443.131(1), Florida Statutes, and the Florida Unemployment Compensation Employer Handbook

### **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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