

➤ **Penalty – Failure to File Electronic Reports Using Approved Means**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 443.163(2), F.S.

*Chapter Law:* Section 12, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 21, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Increases the penalty to \$50, plus \$1 penalty for each employee, assessed on an employer or unemployment tax agent required to file an electronic Employers Quarterly Report (UCT-6) who fails to file the report by an approved electronic means.