

➤ **Taxable Wage Base**

Effective Date: *March 2, 2010 (Retroactive to June 29, 2009)*

Statute Reference: *Section 443.1217(2), F.S.*

Chapter Law: *Section 3, 2010-1 (CS/HB 7033)*

Delays the increase in the portion of an individual's wages subject to unemployment tax from the first \$7,000 to the first \$8,500 to January 1, 2012.

Beginning January 1, 2015, requires that the reduction of the taxable wage base from \$8,500 to \$7,000 be suspended any year in which the state is repaying the principal amount of a federal loan for the Unemployment Compensation Trust Fund.