2015 Reemployment Tax Rates Fact Sheet

- The State of Florida pays reemployment assistance benefits to qualified claimants using monies from the UC Trust Fund, which is funded by the reemployment (formerly unemployment) tax paid by Florida employers; Florida employees do not pay into the fund.

- The taxable wage base decreases to $7,000 for 2015. Reemployment tax is calculated by multiplying the tax rate by the taxable wages for the quarter.

- **2015 Tax Rates** (effective January 1, 2015)
  
  Minimum rate: .0024 or $16.80 per employee
  Maximum rate: .0540 or $378.00 per employee
  
  (The 2015 rate is based on annual salary up to $7,000 per employee)

- 2014 Tax Rates (effective January 1, 2014)
  
  Minimum rate: .0059 or $47.20 per employee
  Maximum rate: .0540 or $432.00 per employee
  
  (The 2014 rate is based on annual salary up to $8,000 per employee)

- Notices of reemployment tax rates for each employer will be distributed in January 2015 and are effective for wages paid on or after January 1, 2015.

- No FUTA Tax Credit Reduction: Employers will not incur a reduction in the amount of credit they can take against their 2014 Annual Federal Unemployment Tax due January 2015 since Florida paid off its outstanding federal loans in 2013.