

# Georgia Department of Labor Electronic Filing Requirements



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## GEORGIA DEPARTMENT OF LABOR Electronic Filing Requirements

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Georgia Department of Labor (GDOL) requires employers reporting 100 or more employees to file electronically. However, all employers are encouraged to use one of the available electronic filing methods. The following information outlines GDOL's specifications for submitting quarterly tax and wage reports electronically. Failure to follow the outlined requirements will result in the rejection of reports and may result in the assessment of late filing penalties if the reports are not filed timely.

### General Information for Successful Electronic Filing

- Employers must first have a valid GDOL account number to use GDOL's online services. Complete the [Online Employer Tax Registration application](#) to obtain an account number.
- Employers must register with the GDOL Employer Portal to file quarterly tax and wage reports electronically.
- Employers must provide current employer [contact information](#) to ensure prompt notification of the filing status.
- Adjustments to previously filed tax and wage reports are not accepted electronically. For adjustments or amendments, complete and submit *Report to Add New Wages and/or Correct Reported Wages (DOL-3C)* form.
- Payroll Service Providers (PSPs) and employers may submit electronic tax and wage reports via Secure File Transfer Protocol (SFTP). For more information, email [UITax\\_ElectronicFileUpload@gdol.ga.gov](mailto:UITax_ElectronicFileUpload@gdol.ga.gov) or call 404.232.3265.
- Wage records must be reported in the proper format and compliant with the Internal Revenue Service (IRS) to include a valid Social Security Number (SSN) properly formatted for a successful submission. Do not submit wage records with SSNs in any of the following formats:

#### Invalid SSN formats include

- |  |                                       |
|--|---------------------------------------|
| • SSN field is blank (i.e., no number is reported)   | • SSN is "987-65-4321"                |
| • SSN is not numeric                                 | • SSN begins with "000"               |
| • SSN is not 9 digits                                | • SSN begins with "666"               |
| • Multiple employees are reported with the same SSN  | • SSN have middle two digits of "00"  |
| • SSN consists of the same digits, i.e., 111-11-1111 | • SSN have last four digits of "0000" |
| • SSN begins with "9"                                | • SSN contains dash(es)               |
| • SSN is "123-45-6789"                               | • SSN with the last four digits only  |

If you have questions or concerns, contact the Electronic Filing Unit at  
[UITax\\_ElectronicFileUpload@gdol.ga.gov](mailto:UITax_ElectronicFileUpload@gdol.ga.gov) or call 404.232.3265.

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The following sections describe the different electronic filing methods for employers and the guidelines for each option.

**Filing Quarterly Tax and Wage Reports Online**

All employers can submit tax and wage report information electronically using the Online Filing of Employer's Quarterly Tax and Wage application by accessing the GDOL Employer Portal. However, employers reporting 100 or more employees shall file electronically.

Employers reporting less than 15,000 employees may use the Wage File Upload service to submit wage records. GDOL provides templates that are in the approved record layout in either the [Microsoft Excel](#) or [Comma-separated Values \(CSV\)](#) format. Failure to adhere to the following specifications will lead to the rejection of reports and may result in the assessment of late filing penalties if the reports are not filed timely.

**Wage File Upload Record Layout Specifications**

Position/ Column	Field Name	Type/Size	Alignment	Required	Description
1	Social Security Number	N-11	Right Justified	Y	Enter the employee's SSN (Example: 123-45-6789 or 123456789). <b>This is a numeric field. Dashes are acceptable.</b>
2	Employee's Full Last Name	A-25	Left Justified	Y	Enter the employee's full last name using <b>alpha characters only.</b>
3	Employee's Full First Name	A-20	Left Justified	Y	Enter the employee's full first name using <b>alpha characters only.</b>
4	Middle Initial	A-1	Left Justified	N	Enter the employee's middle initial using <b>alpha characters only.</b>
5	Wage Amount	N-12	Right Justified	Y	Enter the total reportable gross wages (including tips) minus 125 Cafeteria Plan paid during the reporting period. <b>This is a numeric field. Commas are acceptable.</b> Example: 12,345.67. <b>(Do not enter "\$".)</b>
6	Minor Indicator	A-1	Left Justified	Y	Enter "Y" if the employee is under 18 years old. Enter "N" if the employee is 18 or older.

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**MS Excel Wage File Example**

<b>SSN</b>	<b>Last Name</b>	<b>First Name</b>	<b>MI</b>	<b>Wage Amount</b>	<b>Under 18</b>
987654321	LLLLLLLLLLLLLLLLLLLLLLLLLLLLL	FFFFFFFFFFFFFFFFFFFFFFF	I	9,999.99	N
123456789	DOE	JOHN		1,300.00	Y
000065878	DOE	JANE	X	9,500.00	N

**CSV Wage File Example**

**SSN,Last Name,First Name,MI,Wage Amount,Under 18**

987-65-4321,LLLLLLLLLLLLLLLLLLLLLLLLLLLLL,FFFFFFFFFFFFFFFFFFFFFFF,I,999999.99,N  
123-34-5678,DOE,JOHN,,1300.00,Y  
000-06-5878,DOE,JANE,X,9500.00,N

**For successful submission of wage files using the *Wage File Upload* service,  
ALWAYS use one of the approved templates provided.**

**When creating a wage file using the approved template or record layout:**

- Do not include the electronic version of the tax report (N Record).
- If submitting a Microsoft Excel file, the file must be created using Microsoft Excel version 97 or newer. Excel files created by Microsoft Excel versions prior to 97 are not supported and will be rejected. If you are using an older version than Microsoft Excel 97, you must first format the WAGES column in the GENERAL format, then save the spreadsheet as a CSV file.
- Do not create multiple worksheets within your Microsoft Excel file.
- Do not rename or save text files as Microsoft Excel files. Create Excel files using the Microsoft Excel application.
- Always use 30 characters or less when naming a file.
- Always include a header record in your file (see record layout above for examples).
- Always submit valid 9-digit Social Security Numbers.
- Always include a decimal point in the Wage Amount including the cents. The cents must not include more than 2-digits.

It may take GDOL up to three (3) hours after submission to process a wage file. A status email will be sent to the email address provided. Employers have 24 hours to correct and resubmit rejected wage files. The quarterly filing is not complete until **both** the tax and wage reports are successfully submitted.

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**Magnetic Media Filing**

Employers may elect to submit their Quarterly Tax and Wage Report via Magnetic Media. USB Flash Drives or CD-ROM/DVDs are the only forms of magnetic media accepted for quarterly filing of tax and wage files.

Quarterly Tax and Wage Report files submitted via USB Flash Drives or CD-ROM/DVDs must be in the NASWA Y2K Wage Report format (see page 5) and the GDOL Tax Report (N Record) layout (see page 6). Failure to submit electronic tax and wage reports in the approved record layouts will result in the rejection of the reports. If the reports are not submitted timely, late filing penalties may apply.

**For successful submission of tax and wage files using USB Flash Drives or CD-ROM/DVDs, ALWAYS:**

- Submit test files with a paper transmittal form at least four weeks prior to submitting live data, if using the GDOL Tax Report (N Record) layout and NASWA Y2K Wage Report layout for the first time. Failure to submit test files may delay the processing of your *Quarterly Tax and Wage Report* and may result in late filing penalties.
- Submit a paper transmittal form with the flash drive. (See page 7 for a sample transmittal form. Complete contact information is required.)
- Include a valid 8-digit GDOL account number (without the dash in the account number) on each tax and/or wage record, including any leading zeroes. Do not use alpha or special characters.
- Compress all individual files into one single .zip file on a USB Flash Drive or CD-ROM/DVDs, if submitting files for multiple employers.
- Submit remittances (payments) via ACH Debit or Credit. For more information on ACH Credit, contact the Electronic filing Unit.

**To prevent the rejection of tax and wage reports filed by USB Flash Drives or CD-ROM/DVDs, DO NOT SUBMIT:**

- Tax and/or wage files in Rich text, UNIX, or Microsoft Excel format.
- Tax and/or wage files without valid GDOL account number(s). To apply for a GDOL tax account number, access [Online Employer Tax Registration](#).
- Tax and/or Wage reports using a Federal Employer Identification (FEIN) or pseudo number instead of the GDOL account number.
- Wage records without valid, full 9-digit Social Security Numbers (omit dashes).
- Negative wages or adjustments/amendments to tax or wage reports electronically. To amend previously filed reports, complete the *Report to Add New Wages and/or Correct Reported Wages (DOL-3C)* form found under Forms and Publications on the GDOL website at [www.dol.georgia.gov](http://www.dol.georgia.gov).

**Send the USB Flash Drive or CD-ROM/DVDs to:**

Georgia Department of Labor  
Electronic Filing Unit  
148 Andrew Young International Blvd., NE  
Suite 768  
Atlanta, GA 30303

If you have questions or concerns, contact the Electronic Filing Unit at  
[UITax\\_ElectronicFileUpload@gdol.ga.gov](mailto:UITax_ElectronicFileUpload@gdol.ga.gov) or call 404.232.3265.

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**NASWA Y2K Wage Record Format**  
**(DOL-4N, Part I)**

**CODE S - SUPPLEMENTAL RECORD:** Year 2000 NASWA Unemployment Insurance code “S” supplemental record format as defined by the Georgia Department of Labor for direct wage reporting by electronic media. Total Record Length = 275 (276 if necessary) for each wage record. If using PC media, a soft carriage return/line feed must be at the end of each record, and created in ASCII-1 language.

POSITION	FIELD NAME	TYPE/SIZE	DESCRIPTION AND REMARKS
1	Record Identifier	N-1	Constant “S”
2-10	Social Security Number	N-9	Enter the employee’s SSN (numeric only). <b>Omit hyphens and spaces.</b>
11-30	Employee Last Name	A-20	Enter the employee’s full last name, left justified in <b>all CAPS</b> , and no lowercase characters. <b>Omit hyphen, special characters, and spaces.</b>
31-42	Employee First Name	A-12	Enter the employee’s full first name, left justified in <b>all CAPS</b> and no lowercase characters. <b>Omit hyphen, special characters, and spaces.</b>
43	Employee Middle Initial	A-1	Enter the employee’s middle initial in <b>all CAPS</b> and no lowercase characters. Omit hyphen, special characters, and spaces.
44-45	State Code	N-2	Enter the appropriate FIPS postal numeric code. The Georgia code is “13.”
46-63	GDOL Wage Filler	N-18	Enter blanks or zeroes.
64-68	GDOL Wage Filler	5	Enter blanks or zeroes.
69-77	Total Reportable Gross Wages	N-9	Enter the total reportable gross wages minus 125 Cafeteria Plan, paid during the period. Include tip wages. Right justify and zero fill. <b>Example: Enter \$7,536.20 as 000753620.</b>
78-153		76	Not required by GDOL.
154-161	GDOL Employer Account Number	N-8	Enter the 8-digit GDOL employer account number. <b>DO NOT enter the dash.</b>
162-214		53	Not required by GDOL.
215-220	Reporting Period Month/Year	N-6	Enter the last month and four-digit year for the calendar quarter for which this report applies. <b>Example: Enter “032018” for the quarter of January–March of 2018.</b>
221-275		55	Not required by GDOL.
276		1	If necessary, enter a blank.

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**GDOL N Record Tax Record Format**  
**(DOL-4N, Part II)**

GDOL N Record – The “N” record as defined by the Georgia Department of Labor for direct quarterly Unemployment Insurance tax summary reporting by magnetic media. Total Record Length = 80 for each record.

POSITION	FIELD NAME	TYPE/SIZE	DESCRIPTION
1	Record Identifier	A-1	Enter the letter “N”.
2-9	Account	N-8	Enter the valid 8-digit GDOL employer account number. <b>Numeric only; omit hyphens, spaces, check digit</b> and other non-numeric characters.
10	Quarter	N-1	Enter the quarter for which this report applies. <b>Numeric only; 1, 2, 3, or 4 are the only valid entries.</b>
11-14	Year	N-4	Enter the 4-digit year for which this report applies. <b>Numeric only.</b>
15-19	Number Employees	N-5	Enter the number of covered workers during the pay period that includes the 12th day of the first month of the quarter. <b>Numeric only.</b>
20-24	Number Employees	N-5	Enter the number of covered workers during the pay period that includes the 12th day of the second month of the quarter. <b>Numeric only.</b>
25-29	Number Employees	N-5	Enter the number of covered workers during the pay period that includes the 12th day of the third month of the quarter. <b>Numeric only.</b>
30-40	Total Reportable Gross Wages	N-11	Enter for the reporting quarter total reportable gross wages from line 2 of Part II of the DOL-4N. Right justify and zero fill. <b>Example: Enter \$5,512,432.10 as 00551243210</b>
41-51	Non-Taxable Wages	N-11	Enter for the reporting quarter non-taxable wages from line 3 of Part II of the DOL-4N. Right justify and zero fill. <b>Example: Enter \$5,432.10 as 000543210</b>
52-62	Taxable Wages	N-11	Enter for the reporting quarter taxable wages from line 4 of Part II of the DOL-4N. Right justify and zero fill. <b>Example: Enter \$5,432.10 as 000543210</b>
63-71	Remittance	N-9	Enter amount of remittance from line 10 of Part II of the DOL-4N. Right justify and zero fill. <b>Example: Enter \$12,432.10 as 001243210</b>
72-80	Federal Identification Number	N-9	Enter the employer’s 9-digit FEIN. <b>Numeric only.</b> <b>Example: Enter 12-3456789 as 123456789</b>



### Magnetic Media Transmittal Form

**TO:** Georgia Department of Labor  
Electronic Filing Unit  
148 Andrew Young International Blvd., NE  
Suite 768  
Atlanta, GA 30303

**FROM:**

**Telephone No:**

**Check here if test data.**

**Email Address:**

TRANSMITTER INFORMATION						
1. Name of Company	2. Agent/Federal ID #	3. Reporting Year: <span style="float: right;">Quarter:</span>				
MEDIA SUMMARY INFORMATION						
4. Total # of Media	5. Total # of Employers	6. Total # of Employees	7. Total Reportable Gross Wages			
EMPLOYER SUMMARY INFORMATION						
8. Employer's Name	9. Federal ID	10. Employer Account #	11. Total Reportable Gross Wages	12. Payment Amount	13. Check No.	
CERTIFICATION						
I certify that any subsequent pages attached are true and correct and that no part of the tax was or is to be deducted from the worker's wages.						
14. Print Name/Title:				15. Date:		
16. Signature:				17. Page of		

**Magnetic Media Transmittal Form**

8. Employer's Name	9. Federal ID	10. Employer Account #	11. Total Reportable Gross Wages	12. Payment Amount	13. Check No.

