

**RULES  
OF  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY LAW  
CHAPTER 300-2-2**

**REPORTS**

**300-2-2-.02 Employer Tax and Wage Reports**

**Synopsis**

- Clarifies that the full first and last name as well as a valid SSN must be provided by employers when filing tax and wage reports;
- Requires tax and wage reports to be filed electronically in a manner specified by the Department;
- Provides that incorrectly filed or incomplete tax reports shall be deemed as not received by the Department subjecting the employer to statutory penalties for late filing;
- Removes the language relating to filing reports by magnetic media;
- Removes reference to paper Form DOL-4.

**300-2-2-.02 Employer Tax and Wage Reports**

(1)(a) Except as otherwise provided in these rules for the annual reporting of wages and taxes by employers with domestic employment only, each employer, pursuant to the provisions of O.C.G.A. Sections 34-8-121 and 34-8-165, shall complete and file with the department on or before the last day of the month following the end of each calendar quarter an "Employer's Quarterly Tax and Wage Report" ~~on a Form DOL-4 or other forms, or by such other methods or in such other formats, including internet filing, as may hereafter be adopted or required for report of wages paid and taxes due with respect to such quarter, for report of wages paid and taxes due with respect to such quarter,~~ listing the full first and last name, a valid social security number, and amount of wages paid to each individual employee. For all quarterly reporting periods after December 31, ~~2003,~~ 2019:

1. Employers with more than ~~400~~ twenty-five (25) employees, if not reporting by internet filing, shall submit reports by magnetic media an "Employer's Quarterly Tax and Wage Report," electronically in a format approved or provided by the department Commissioner. If submitted by any other means the "Employer's Quarterly Tax and Wage Report," shall be deemed as not received by the department and may be returned to the employer. Pursuant to O.C.G.A. Section 34-8-165, a penalty shall apply if the "Employer's Quarterly Tax and Wage Report" is filed after the due date.

2. Employers with ~~400~~ twenty-five (25) employees or less, may shall submit file an "Employer's Quarterly Tax and Wage Report," electronically or in a format approved by the Commissioner for Employer with 100 or less employees. Which employers do not elect to file internet reports but prefer to file by magnetic media instead of the Form DOL-4 "Employer's Quarterly Tax and Wage Report," may submit reports by magnetic media, if submitted in a format approved or provided by the department. If submitted by any other means the

“Employer’s Quarterly Tax and Wage Report,” shall be deemed as not received by the department and may be returned to the employer. Pursuant to O.C.G.A. Section 34-8-165, a penalty shall apply if the “Employer’s Quarterly Tax and Wage Report” is filed after the due date.

(b)1. Whenever additional wage information is needed by the department to determine alternative base period wages pursuant to O.C.G.A. Section 34-8-21(b), or to determine regular or alternative base period wages for any individual employed in domestic service by an employer under O.C.G.A. Section 34-8-22(a) (2) with domestic employment only, each employer shall report such additional wage information as may be requested by the department. Employers shall report the additional wage information to the department by the date designated by the department in its request. An employer shall have ten (10) days from the date of mailing of the department’s request to report such additional information.

2. A report of additional wage data made in response to a department request under subparagraph (b)(1) is not a substitute for quarterly wage reports required under paragraph (a) above or for annual reports required of employers with domestic employment only. A report of additional wage data made in response to a department request under subparagraph (b)(1) shall not relieve the employer from properly reporting all wage information with the appropriate quarterly or annual report, when such report is due.

3. Whenever additional wage information requested by the department under subparagraph (b)(1) above is not received by the department within the time required, the department may use documentary information supplied by the claimant (cash receipts, wage check stubs, and Internal Revenue Service tax forms 1099 or W-2) to determine base period wages.

(2) An employer receiving Form DOL-10, “Notice of Status Determination”, or other forms that may hereafter be adopted for notice to employer of liability for taxes, shall immediately complete and file such reports for all completed calendar quarters from the effective date of liability.

(3) Instructions on or prescribed for any report form, method or format now or hereafter required by the Commissioner shall have the force and effect of rules issued pursuant to O.C.G.A. Sections 34-8-70, 34-8-121 and 34-8-150.

(4) The “Employer’s Quarterly Tax and Wage Report”, regardless of the form, method or format used by the employer, is ~~considered~~ deemed as received ~~only~~ when the completed report is ~~complete~~ delivered to the department. Such reports shall be completed in accordance with the instructions on the forms or as prescribed for the report method or format used.

(a) All wages paid an employee in insured employment by an employer shall be reported for the quarter in which payment was actually made to the employee. When payment has been made by check, the remuneration shall be reported for the quarter in which the employee’s paycheck is dated. In the event the remuneration is paid in cash, or any medium other than cash or check, the remuneration shall be reported for the quarter in which the cash or benefit was received by the employee. Such reports shall include all information with respect to administrative assessments pursuant to O.C.G.A. Section 34-8-180, et seq.

1. This information shall be reported on the same form, by the same method, or in the same format, and shall be submitted at the same time, as all other information on the “Employer’s Quarterly Tax and Wage Report” except as otherwise provided herein. Employers of domestic

workers under O.C.G.A. Section 34-8-33(a)(2) with domestic employment only shall complete and file reports annually with the department on or before January 31<sup>st</sup> of each year for the prior calendar year; such annual reports shall be on such form(s) as may hereafter be adopted for report of wages paid and taxes due with respect to such domestic employment during each calendar year, listing the full first and last name, valid social security number, and amount of quarterly wages paid to each individual domestic employee. Except for the annual reporting of wages and taxes and the additional wage data reporting requirements of subparagraph (1)(b)1. Above and Rule 300-2-3-.01(6), when applicable, requirements for reporting wages by employers of domestic employment only shall be the same as for other employers.

2. All wages as described above in this subparagraph shall be applied against the employer's rate of contribution as well as the administrative assessment.

3. Any assessments which are not paid when due shall be collected in the same manner as that provided in the Employment Security Law for the collection of contributions, taxes, penalties, interest, costs and reimbursements in lieu of contributions. Any amount due as an assessment may be included in tax executions along with other such payments due, or may be collected by separate tax executions.

(i) Any assessment which becomes delinquent, regardless of whether other funds are due from the respective employer, shall bear interest at the rate provided for delinquent contributions in O.C.G.A. Section 34-8-166.

(ii) Any delinquent assessment shall become the personal debt of the person required under the provisions of O.C.G.A. Section 34-8-167 to file returns or to pay assessments provided under O.C.G.A. Section 34-8-180, et seq.

(b) Wages omitted from the regular report filed for any quarter shall be reported on separate forms by quarters, properly identified as "supplemental", and showing the reason for omission from the regular report. Taxes on such wages shall be computed at the rate in effect during the quarter in which the wages were paid.

€ Any employer who discontinues business or transfers a part or all of the assets of a business shall, within ten (10) days after such discontinuance or transfer, file wage reports covering all operations not theretofore reported and give notice to the department in writing of the following:

1. The date of such discontinuance or transfer;
2. Whether there are any insolvency proceedings involved;
3. Whether there is a successor or acquirer of such business;
4. The name and address of such acquirer, if any; and
5. The date on which the employer ceased to employ workers.

(d) The acquirer of any portion of a business of another shall notify the department in writing, within ten (10) days from the date of the acquisition, of the following:

1. From whom acquired;
2. Whether acquirer is an individual, partnership or corporation (if a partnership, the name, address and legal domicile of each partner); and
3. The date on which such acquisition occurred.

€ The acquirer of any portion of a business shall comply with all of the conditions of O.C.G.A. Section 34-8-175 relating to the filing of reports, the payment of contributions, interest and penalties.

(f) An employer which has no employment in a calendar quarter, shall, within the prescribed time, write across the face of the report "No Employment" and shall date, sign and mail the report.

(g) Any receiver, trustee in bankruptcy or other representative of any legal trust shall within ten (10) days after succeeding to the control or management of any business or estate of any employer, notify the department giving the following information:

1. The number and style of the case in which an order was entered authorizing it to act; and
2. A copy of the order of appointment.

~~(5) Unless a different format or method such as magnetic media is specifically required, employers are encouraged to use the preprinted "Employer's Quarterly Tax and Wage Report" but may use their own forms with prior written approval of its format from the department.~~

~~—(a) Such employer forms and reports, when authorized, must be compatible with the department's mechanical optic scanning and other processing equipment. Employer reports which are not compatible with such equipment shall subject the report to all applicable penalty and interest charges unless the employer has received prior written approval of its format from the department.~~

~~—(b) Reports submitted by magnetic media must be in a format prescribed by the department or approved by the department in writing prior to submission. Reports submitted by magnetic media that are incompatible with the department's systems will be subject to applicable penalty and interest charges unless the employer has received prior written approval of its format from the department.~~

**Authority:** O.C.G.A. Secs. ~~34-2-6(a)(4), 34-8-21, 34-8-49, 34-8-51, 34-8-70, 34-8-78, 34-8-83, 34-8-110, 34-8-114, 34-8-120, 34-8-121, 34-8-122, 34-8-123, 34-8-125, 34-8-150, 34-8-158, 34-8-159, 34-8-165, 34-8-166, 34-8-180, 34-8-181, 34-8-184, 34-8-190, 34-8-191, 34-8-192.~~

**RULES  
OF  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY LAW**

**CHAPTER 300-2-3  
TAX RATES AND COVERED EMPLOYMENT**

**300-2-3-.01 Quarterly Reports.**

**Synopsis**

- Removes reference to paper form DOL-4
- Provides for payment of taxes by methods other than check, draft, or money order, consistent with current practice.

**300-2-3-.01 Quarterly Reports.**

(1)(a) Except as otherwise provided in these rules for the annual reporting of wages and taxes by employers with domestic employment only, pursuant to the provisions of O.C.G.A. Sections 34-8-121, 34-8-150, 34-8-158, 34-8-159, 34-8-160, 34-8-161, and 34-8-180, "Employer's Quarterly Tax and Wage Reports", ~~Form DOL-4~~, shall be filed on a quarterly basis and all taxes thereon shall be due and paid on or before the last day of the month which follows the end of the quarter to which they apply. Employers of domestic workers under O.C.G.A. Section 34-8-33(a)(2) with domestic employment only shall file reports annually on or before January 31st of each year for the prior calendar year on such form(s) as may hereafter be adopted for report of wages paid and taxes due with respect to such domestic employment for the prior calendar year, and all taxes thereon shall be due and paid on or before January 31st immediately following the calendar year to which such taxes apply.

(b) "Employer's Quarterly Tax and Wage Report", ~~Report Form DOL-4~~ must be filed and taxes and administrative assessments paid within ten (10) days from the date any employer discontinues or makes a transfer of the assets of the business.

(c) Any amount owed the department by an employing unit which has elected to reimburse benefits paid in lieu of contributions shall be due and payable on or before the thirtieth (30th) day after the release date of the "Reimbursable Employer's Quarterly Bill", Form DOL-621.

(2) Each employer (other than those who have elected the Reimbursable Option) is required to pay taxes and administrative assessments on the taxable wage base portion of wages paid to each individual employee during the calendar year as defined in O.C.G.A. Section 34-8-49. Wages paid during such calendar year with respect to employment performed in another state for the same employer (legal entity), which wages were reported to another state and the taxes thereon paid, shall be considered as wages reported to the State of Georgia for the purposes of computing taxable wages paid to an individual during such calendar year (if the other state has a lower

taxable wage base the difference will be taxable wages of Georgia). When a change in ownership (successorship) occurs, all taxable wage base wages paid and reported by the predecessor employer, excluding wages paid by a reimbursable employer, for the same individual for the same calendar year shall be treated as taxable wages paid by the successor employer.

(a) Wages. Salaries, commissions, drawing accounts, lodging and board, bonuses, holiday and vacation pay are wages within the meaning of the Employment Security Law. Flat fee expense payments shall be considered wages, whereas reimbursement expenses for which adequate documentation of actual expense reimbursed is maintained shall not be considered wages.

(b) Bonus means the sum paid to or other thing of value received by an employee from an employer as additional payment for services performed in insured employment.

(c) Drawing accounts, or advances against commissions, shall be deemed wages for services in insured employment in the amount actually drawn by the employee at the time so drawn. Any advance against commission, including that paid to insurance agents, shall not be exempt from the definition of wages.

(d) Board and lodging furnished an employee by an employer shall be construed as wages for services in insured employment.

1. In the case of employees of apartment complexes, the value of an apartment given in lieu of wages shall be the same value accepted as rent for a like apartment in the same complex. Such value placed thereon shall be included as wages for reporting purposes.

2. For the purpose of reporting wages and taxes the minimum value of board and lodging shall be computed as follows, and no agreement between the employer and the employee shall reduce the value of said meals and lodging below these amounts: meals-breakfast \$3.00, lunch \$4.00, dinner \$6.00; lodging-\$200.00 per month, \$50.00 per week, or \$10.00 per day.

(3) All payroll tax payments shall be made directly to the Georgia Department of Labor by check, draft or money order, made payable to the Georgia Department of Labor or by such other method approved by the Commissioner. Payments by cash may be remitted only by registered mail or paid to an authorized representative of the Georgia Department of Labor. The authorized representative who received the cash must issue a receipt to the payer. NOTE: The payment of this tax is covered by the criminal bad check law, O.C.G.A. Section 16-9-20 and civil damages are as specified in O.C.G.A. Section 13-6-15.

(4) The tax payment of any employing unit which becomes liable for payroll taxes, except those employers who have elected to make payments in lieu of contributions and employers of domestic workers under O.C.G.A. Section 34-8-33(a)(2) with domestic employment only, shall become due and payable on the last day of the month next following the end of the calendar quarter within which:

(a) The twentieth (20th) calendar week occurred during the calendar year in which there were employed four or more individuals for some portion of a day in each of any twenty different weeks within a calendar year under O.C.G.A. Sections 34-8-33(a)(4) or 34-8-33(a)(9). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year, or from the first day of employment within such calendar year; or

(b) Such employing unit became an employer under O.C.G.A. Sections 34-8-33(a)(5), 34-8-33(a)(6) or 34-8-33(a)(8). The first payment of such employer shall include taxes with respect to

all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(c) Such employing unit was notified of its liability by this department under O.C.G.A. Sections 34-8-33(a)(7) or 34-8-33(a)(10). The first payment of such employer shall include taxes with respect to all wages paid for employment from the effective date of liability; or

(d) Such employing unit paid for service in employment wages of \$1,500.00 or more in any calendar quarter under O.C.G.A. Section 34-8-33(a)(1)(A). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(e) The twentieth (20th) calendar week matured during the calendar year in which there were employed one or more individuals for some portion of a day in each of any twenty (20) different weeks within a calendar year under O.C.G.A. Section 34-8-33(a)(1)(B). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(f) Such employing unit paid for service in domestic employment cash remuneration of \$1,000.00 or more in any calendar quarter under O.C.G.A. Section 34-8-33(a)(2). The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year; or

(g) Under O.C.G.A. Section 34-8-33(a)(3), the twentieth (20th) calendar week occurred during the calendar year in which there was employed in agricultural labor ten (10) or more individuals for some portion of a day in each of any twenty (20) different weeks within a calendar year, or such employing unit paid for service in agricultural employment cash remuneration of \$20,000.00 or more in any calendar quarter. The first payment of such employer shall include taxes with respect to all wages paid for employment from the first day of the calendar year or from the first day of employment within such calendar year. (See Rule 300-2-3-.18.)

(5) All provisions of these regulations with respect to taxes, contributions, penalty, interest and costs shall apply with equal force and effect to the administrative assessment specified in O.C.G.A. Section 34-8-180 et seq. All information with respect to the administrative assessments imposed under O.C.G.A. Section 34-8-180 et seq. shall be submitted on the ~~Form DOL-4~~, "Employer's Quarterly Tax and Wage Report" except that employers with domestic employment only shall submit all information with respect to the administrative assessments imposed under O.C.G.A. Section 34-8-180 et seq. on the report required to be made annually by such employers on or before January 31st of each year for the prior calendar year on such form(s) as may hereafter be adopted for report of wages paid and taxes due with respect to domestic employment for such calendar year.

(6) All employers shall report additional wage information whenever requested by the department to determine alternative base period wages in compliance with O.C.G.A. Section 34-8-21(b), or to determine regular or alternative base period wages for any individual employed in domestic service by an employer under O.C.G.A. Section 34-8-33(a)(2) with domestic employment only. Employers shall provide such additional wage information in accordance with the Rules of the department.

**Authority:** O.C.G.A. Secs. 34-2-6(a)(4), ~~34-8-21, 34-8-49, 34-8-51, 34-8-70, 34-8-78, 34-8-83, 34-8-110, 34-8-114, 34-8-120, 34-8-121, 34-8-122, 34-8-123, 34-8-125, 34-8-150, 34-8-158, 34-8-159, 34-8-165, 34-8-166, 34-8-180, 34-8-181, 34-8-184, 34-8-190, 34-8-191, 34-8-192.~~

PROPOSED



**RULES  
OF  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY LAW  
CHAPTER 300-2-2**

**REPORTS**

**300-2-3-.02 Penalty and Interest**

**Synopsis**

- Removes reference to paper form DOL-4;
- Provides that tax and wage reports are deemed received only when completed report is delivered to the Department.

**300-2-3-.02 Penalty and Interest**

(1) Pursuant to the provisions of O.C.G.A. Sections 34-8-49, 34-8-158, 34-8-159, 34-8-160, 34-8-161, 34-8-166 and 34-8-184 interest on delinquent unemployment insurance tax contributions, administrative assessments and reimbursements in lieu of contributions shall be computed from the first day following the due date thereof at the rate specified in the Employment Security Law. Interest will be charged from due date until payment is received.

(2) ~~Form DOL-4~~, "Employer's Quarterly Tax and Wage Report", is ~~considered~~ deemed as received ~~only~~ when the completed report is ~~complete~~ delivered to the department.

(a) Such reports are deemed filed when received by the department as further provided in Rule 300-2-2-.02, or when placed in the mail service. When placed in the mail service, the postmark cancellation date shall control over any prior postage meter date shown on the envelope or package.

(b) Penalty shall be assessed at the greater of \$20.00 per report, per month or .05 percent of total wages for each month or fraction of a month that a ~~Form DOL-4~~, "Employer's Quarterly Tax and Wage Report" is late in filing.

(3) Liability under O.C.G.A. Section 34-8-33(a)(8) - acquisition of a liable business:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of the liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(4) Liability under O.C.G.A. Section 34-8-33(a)(9) - combined employment of two or more not liable employing units:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of its liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(5) Liability under O.C.G.A. Section 34-8-33(a)(6) - re-registration of an employer after being inactive (unless terminated):

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer re-entered business.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer re-entered business.

(6) Liability under O.C.G.A. Section 34-8-33(a)(7) - election of coverage:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer was notified of its liability.

(7) Liability under O.C.G.A. Section 34-8-33(a)(10) - liability under federal law:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability or from the end of the month following the initial quarter of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the employer employed its first worker in Georgia.

(8) Liability under O.C.G.A. Section 34-8-33(a)(1)(A) - payment of \$1,500.00 or more in wages for any one quarter in either the current or preceding calendar year:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the employer had \$1,500.00 or more in wages or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer had \$1,500.00 or more in wages.

(9) Liability under O.C.G.A. Section 34-8-33(a)(1)(B) - employment of one or more employees:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(10) Liability under O.C.G.A. Section 34-8-33(a)(5) - operation of a governmental organization:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the employer was notified of liability.

(b) Interest. In all cases, where an employer is on a contributory basis, interest will be charged on delinquent taxes from the regular due date of each ~~Form DOL-4~~ "Employer's Quarterly Tax and Wage Report" (which the employer must file and pay), regardless of when the employer was notified of liability.

(c) In all cases, where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(11) Liability under O.C.G.A. Section 34-8-33(a)(4) - operation of a non-profit organization:

(a) Penalty. In all cases, penalty will be charged from the regular due date for the quarter in which the twentieth (20th) week during the calendar year was reached or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, where an employer is on a contributory basis, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer reached the twentieth (20th) week during the calendar year.

(c) In all cases, where an employer is on a reimbursable basis, interest will be charged beginning thirty (30) days after the release date of Form DOL-621, "Reimbursable Employer's Quarterly Bill".

(12) Liability under O.C.G.A. Section 34-8-33(a)(8) - acquisition by a not liable employer of a liable business causing liability:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the quarter in which the acquisition occurred or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the end of the month following the quarter in which the acquisition occurred.

(13) Liability under administrative decision - coverage of employer under administrative decision:

(a) Penalty. In all cases, penalty will be charged from the end of the month following the month in which the employer was notified of liability.

(b) Interest. In all cases, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer was notified of liability.

(14) Liability under O.C.G.A. Section 34-8-33(a)(2) - employment of employees in domestic service:

(a) Penalty. Except as otherwise provided herein, penalty will be charged from the regular due date for the quarter in which the employer paid \$1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date. Employers with domestic employment only shall be charged penalty from the regular due date for the calendar year in which the employer paid \$1,000.00 or more in cash remuneration or from the end of the month following the month in which the employer was notified of liability, whichever is the later date.

(b) Interest. Except as otherwise provided herein, interest will be charged on delinquent taxes from the last day of the month following the quarter in which the employer paid \$1,000.00 or more in cash remuneration. Employers with domestic employment only shall be charged interest from the last day of the month following the calendar year in which the employer paid \$1,000.00 or more in cash remuneration.

**Authority:** O.C.G.A. Secs. 34-2-6(a)(4), ~~34-8-21, 34-8-49, 34-8-51, 34-8-70, 34-8-78, 34-8-83, 34-8-110, 34-8-114, 34-8-120, 34-8-121, 34-8-122, 34-8-123, 34-8-125, 34-8-150, 34-8-158, 34-8-159, 34-8-165, 34-8-166, 34-8-180, 34-8-181, 34-8-184, 34-8-190, 34-8-191, 34-8-192.~~

PROPOSED

**RULES  
OF  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY LAW  
CHAPTER 300-2-2**

**REPORTS**

**300-2-3-.03 Refund and Adjustment Procedure**

**Synopsis**

- Removes reference to paper form DOL-4;
- Grammar/style correction.

**300-2-3-.03 Refund and Adjustment Procedure**

(1) Initiation by department. The Commissioner may make refunds or adjustments to an account upon discovery of errors with respect to overpayment of amounts due.

(2) Request by employer.

(a) Any request for refund or adjustment of unemployment tax, interest, cost, administrative assessments or any combination of the foregoing must be made in writing and directed to the Commissioner.

(b) Such written request must be received by the Commissioner within three (3) years from the date the report was due or was assessed by the department.

(c) The specific basis of the request must be stated in the request.

(3) Review of the request.

(a) The Commissioner or his authorized representative shall have a reasonable time, normally not to exceed one hundred twenty (120) days, in which to review the request and furnish a written decision thereon if the request is denied.

(b) The decision may be reviewed or reconsidered by the Commissioner if a written request for such review or reconsideration is received by the Commissioner within fifteen (15) days of the release date of the original decision denying the refund or adjustment request.

(c) A decision not to grant a refund or adjustment shall be final within fifteen (15) days as described herein and shall not be subject to review in the absence of such a request for reconsideration or review.

(d) If a request for reconsideration or review as stated in (c) above, of a decision is timely received, it will be processed under the provisions of O.C.G.A. Section 34-8-220, except that decisions from this level of administrative appeal must be appealed to the courts, as stated in (e) below, without review by the board of review.

(e) The decision of the Commissioner not to grant a reconsideration or review request shall be final unless there is an appeal therefrom to the Superior Court of the county in which such decision was rendered within fifteen (15) days of the release date of the denial.

(4) If the request for refund or adjustment is granted by the Commissioner a refund shall be made, if the account of the employer is currently inactive; there are no current employees of the employer; the account is current with the department and the employer does not owe the department money for any purpose. The refund shall not include interest.

(5) If a refund or adjustment request is granted and the account of the employer with the Department is still active, the employer may, at its option, receive a refund without interest, or make the appropriate credit adjustment in future "Employer's Quarterly Wage and Tax Reports", ~~Form DOL-4~~, provided the account is current in every respect. If the account is not current then no refund shall be made, but rather adjustments will be made out of future quarters as deemed appropriate by the department.

(6) The experience rate history account created pursuant to OCGA Section 34-8-154 is strictly an account used to track the history of a particular employer's unemployment tax history. Nothing in this rule establishes an employer or any individuals in its employ the right to claim funds paid by the employer into the fund, regardless of whether the employer ceases business, or the experience rate history account of that employer is inactivated, terminated or otherwise ceases to exist.

**Authority:** O.C.G.A. Secs. 34-2-6(a)(4), ~~34-8-4~~, 34-8-70.

**RULES  
OF THE  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SECURITY LAW**

**CHAPTER 300-2-8  
GOVERNMENTAL AND NON-PROFIT ACCOUNTS**

**Rule 300-2-8-.03. Employers Electing to Reimburse in Lieu of Paying Contributions**  
**Synopsis**

- Establishes that the Department will credit the charge account of a reimbursable employer when a decision to allow benefits is later reversed on appeal in the same manner as is currently done with contributory employers.

**Rule 300-2-8-.03. Employers Electing to Reimburse in Lieu of Paying Contributions**

(1) No eligible employer may change its method of payment from a reimbursable basis to a contributory basis or from a contributory basis to a reimbursable basis unless:

(a) There are no unpaid debts, taxes, contributions, reimbursement amounts, penalty, interest or recording fees outstanding against such employer; and

(b) The employer has completed two (2) calendar years under the prior method (reimbursable basis or contributory basis).

(2) Election to change from reimbursable to contributory.

(a) In any case in which an employer was first a contributor, then a reimbursor, and now terminates such election; according to OCGA Section 34-8-158(d)(2), such employer shall have an employment experience rating computation as provided in OCGA Section 34-8-155. This computation shall be computed on the basis of all the employer's experience (contribution period and reimbursement period). The period of reimbursement will be considered a zero balance period; provided, however, that all reimbursements billed to the employer are paid.

(b) In any case in which any employer having no prior coverage elects to be on a reimbursable basis and who, at a later date, terminates such election; according to OCGA Section 34-8-158(d)(2), such employer shall have an employment experience rating computation as provided in OCGA Section 34-8-155. The computation shall be computed on the basis of all the employer's experience (the reimbursement period only). The period of reimbursement will be considered a zero balance period; provided, however, that all reimbursements billed to the employer are paid.

(3) Election to change from contributory to reimbursable.

(a) In any case in which an employer was first a reimbursor, then a contributor, and now elects reimbursement, such employer shall have its reserve balance (positive or negative) remain fixed as of the completion of processing of the last quarter of the year preceding the change in method of payment. Such reserve shall be frozen in the event the employer subsequently elects to return to the contributory method.

(b) In any case in which an employer on contributory basis now elects reimbursement, such employer shall have its reserve balance (positive or negative) remain fixed as of the completion of processing of the last quarter of the year preceding the change in method of payment. Such reserve will be frozen in the event the employer subsequently elects to return to the contributory method of payment.

(4) The standard of acceptance of securities for deposit, as required by law, shall be the same as that required of trustees under Georgia law for investment in bonds and other securities as set forth in OCGA Sections 53-8-6 or 53-13-54. Such securities shall include, but are not limited to, the following:

- (a) Bonds or other securities authorized by or issued by this state;
- (b) Direct and general obligations of the United States Government;
- (c) Obligations unconditionally guaranteed by the United States Government;
- (d) Obligations of agencies of the United States Government issued by the:
  - 1. Federal Land Bank;
  - 2. Federal Home Loan Bank;
  - 3. Federal Intermediate Credit Bank; or
  - 4. Central Bank for Cooperatives.

(e) Deposits of funds at interest in any chartered state or national bank or trust company located in this state and which is insured by the Federal Deposit Insurance Corporation to the extent of the insurance;

(f) Accounts and certificates of state chartered associations and federal savings and loan associations, which are insured by the Federal Savings and Loan Insurance Corporation to the extent of the insurance.

(g) Irrevocable letters of credit which name the Commissioner of Labor as obligee.

(5) Acceptance of cash deposit, surety bond and/or acceptable securities may be subject to the approval of a committee of no less than three (3) employees of the department (one of whom is an attorney) appointed by the Commissioner.

(a) Amount. The amount of the securities required by this subsection shall be equal to two and seven-tenths percent (2.7%) of the organization's taxable wages paid for employment as defined in OCGA Section 34-8-49 for the four (4) calendar quarters immediately preceding the effective date of election or anniversary of the effective date of election, whichever date shall be most recent and applicable, or twenty-six (26) times the maximum potential weekly benefit amount as provided in OCGA Section 34-8-193, whichever amount is higher. If the organization did not pay wages in each of such four (4) calendar quarters the amount of the securities shall be as determined by the Commissioner.

(b) The effective date of a bond, irrevocable letter of credit or other type security instrument shall cover the period of time which equals the benefit year of any claim for benefits which could have been filed by an employee of the employing unit as of the date of notification by the Department to the employing unit of the option to be a reimbursable employer.

(6) Any amount owed to the department by an employing unit which has elected to reimburse benefits paid in lieu of contributions shall be due and payable on or before the thirtieth (30th) day after the release date of the Reimbursable Employers Quarterly Bill, Form DOL-621.



(7) When a decision to allow benefits is subsequently reversed on appeal, an employer electing to reimburse in lieu of paying contributions shall be relieved of benefit charges in the same manner as a contributory employer, subject to the limitations of O.C.G.A. §34-8-157(2)(E) and Rule 300-2-3-.05.

Authority: O.C.G.A. Sec. 34-2-6(a)(4), 34-8-70.

PROPOSED

**RULES  
OF  
GEORGIA DEPARTMENT OF LABOR  
EMPLOYMENT SERVICES DIVISION  
CHAPTER 300-9-2  
PROFESSIONAL EMPLOYER ORGANIZATIONS**

**300-9-2-.01 Rights, Powers, and Responsibilities.**

**Synopsis**

- Clarifies that coemployers and their employees shall be considered employees of a professional employer organization for purposes of participating in employee benefits.

**300-9-2-.01 Rights, Powers, and Responsibilities.**

(1) For the purposes of O.C.G.A. Section 34-7-6(b), coemployers and their employees shall be considered employees of the professional employer organization (“PEO”) so as to participate in the PEO’s group life, accident and sickness, disability income, worker’s compensation, and other types of insurance coverage; retirement plans; and other types of employee benefits.

Authority: O.C.G.A. Section 34-2-6(a)(4).