

CHAPTER 300-2-2

REPORTS

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300-2-2-.01 Employer Liability Reports (Form DOL-1). Amended.

Pursuant to the provisions of OCGA Section 34-8-121, a "Statement of Employment by Employer or Employing Unit" shall be executed on Form DOL-1 or Form DOL-1A, "Employer Status Report", or Form DOL-1G, "Registration of Governmental Organizations", in accordance with the instructions on such form, and shall be returned to the department within ten (10) days from the date such form was received by such employer, unless such employer or employing unit has been granted an extension, in writing, by the Commissioner or his duly authorized representative.

Authority O.C.G.A. Secs. 34-8-70, 34-8-78, 34-8-83, 34-8-121, 34-8-150.

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

(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, listing the name, social security number, and amount of wages paid to each individual employee. For all quarterly reporting periods after December 31, 2003, employers with more than 100 employees, if not reporting by internet filing, shall submit reports by magnetic media in a format approved or provided by the department. Employers with 100 employees or less, 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.

(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 as received only when report is complete. 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 31st 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 name, 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.

(c) 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.

(e) 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. 34-8-21, 34-8-49, 34-8-70, 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, and 34-8-192.

300-2-2-.03 Common Paymaster. Amended.

(1) As provided in OCGA Section 34-8-27, a common paymaster established for a group of related corporations is any member thereof that disburses remuneration to employees of two or more of those corporations on their behalf. However, the common paymaster is not required to disburse remuneration to all employees of the two or more related corporations.

(a) A common paymaster making disbursements on behalf of related corporations to employed individuals shall be responsible for taxes, interest and penalties imposed by the Employment Security Law on all wages disbursed by it.

(b) For purposes of charging benefits paid and mailing notices to chargeable employers, the common paymaster shall be considered the employer for all wages disbursed to individuals by the common paymaster whether payment was for services performed for the common paymaster or for a related corporation.

(2) If the common paymaster fails to remit taxes, interest and penalties on all wages disbursed by it as required by the Employment Security Law, the Commissioner may hold each of the related corporations liable for a proportionate share of the obligation. Such proportionate share may be based on sales, property, corporate payroll or any other reasonable basis that reflects the distribution of services of the pertinent employees between the related corporations. When there is no reasonable basis for allocating the amount owed, it shall be divided equally among the related corporations. If a related corporation fails to pay any amount allocated to it pursuant to this section, the Commissioner may hold any or all of the other related corporations liable for the full amount of the unpaid taxes, interest and penalties.

(3) Two or more corporations shall be considered related corporations for an entire calendar quarter if they satisfy any of the following tests at any time during that calendar quarter:

(a) More than fifty percent (50%) of the total combined voting power of all classes of stock entitled to vote or more than fifty percent (50%) of the value of shares of all classes of stock of each corporation is owned by one or more of the other corporations, and the common parent corporation owns stock possessing more than fifty percent (50%) of the total combined voting power or more than fifty percent (50%) of the total value of shares of all classes of stock of at least one of the other corporations.

(b) Five or fewer persons who are individuals, estates or trusts own more than fifty percent (50%) of the total combined voting power of all classes of stock entitled to vote or more than fifty percent (50%) of the total value of all classes of stock of each corporation, taking into account the stock ownership of each person only to the extent such stock ownership is identical with respect to each such corporation.

(c) A group of two or more corporations is combined with a common parent corporation as described in subsection (a) of this section and also such parent corporation is a member of a group of corporations as described in subsection (b) of this section.

(d) Fifty percent (50%) or more of one corporation's officers are concurrently officers of the other corporation.

(e) Thirty percent (30%) or more of one corporation's employees are concurrently employees of the other corporation.

(f) When a corporation that does not issue stock is involved, either:

1. Fifty percent (50%) or more of the members of one corporation's board of directors (or other governing body) are members of the other corporation's board of directors (or other governing body); or

2. The holders of fifty percent (50%) or more of the voting power to select members of one corporation's board of directors (or other governing body) are concurrently the holders of more than fifty percent (50%) of that power with respect to the other corporation.

(4) For purposes of paragraph (3) of this rule, concurrent employment means the simultaneous existence of an employment relationship (within the meaning of the Employment Security Law) between an individual and two or more corporations. Such a relationship contemplates the performance of services by the individual for the benefit of the employing corporation, not merely for the benefit of the group of corporations.

(a) The simultaneous existence of an employment relationship with each corporation is a decisive factor. If it exists, the fact that a particular employee is on leave or otherwise temporarily inactive is immaterial.

(b) Employment is not concurrent with respect to one of the related corporations if the employee's employment relationship with that corporation is completely nonexistent during the periods when the employee is not performing services for the corporation.

(c) An individual who does not perform substantial services for a corporation is presumed not

employed by that corporation.

(d) A corporation which has no employees performing services for it in Georgia cannot be the common paymaster for Georgia employees of its related corporations.

(5) Related corporations which compensate their employees through a common paymaster shall file with the Commissioner the details of their plan. The details shall include the names of the related corporations, the name of the common paymaster corporation and the class or classes of workers involved. The filing shall include documentation to substantiate that the corporations are related as defined in section (3) of this rule and that employees are concurrently employed. An amendment to the plan shall be filed whenever there is a change in the related corporations participating in the plan, a change in the common paymaster or a change in the class or classes of workers involved.

(6) Plans submitted pursuant to section (5) of this rule shall be filed within the thirty (30) day period following the end of the calendar quarter in which the plan is in effect. Eligibility of an employee to be compensated through a common paymaster shall be determined on a quarterly basis.

(7) A common paymaster is not a successor corporation pursuant to OCGA Section 34-8-153 for concurrent employees unless the related corporation ceases operations and is acquired in its entirety by the common paymaster corporation.

Authority O.C.G.A. Secs. 34-8-70, 34-8-78, 34-8-83, 34-8-121, 34-8-150.

300-2-2-.04 Labor Information Reports. Amended.

(1) Pursuant to the provisions of OCGA Section 34-8-121, each employer shall complete and file with the department such reports with respect to statistical data as are furnished to the employer by the department.

(2) Employers with multiple business locations, including but not limited to employee leasing companies, shall keep records and submit reports to the department in accordance with the directions contained in such reports. These reports shall be submitted each quarter and shall include the street address of each establishment, branch, outlet or office of such employer, the nature of the operation, the number of persons employed and the wage paid at each establishment, branch, outlet or office.

Authority O.C.G.A. Secs. 34-8-70, 34-8-121, 34-8-150, 34-8-165.

300-2-2-.05 Allocation By Quarter Of Nontaxable Wages.

Pursuant to the provisions of OCGA Section 34-8-49, an individual who has been paid wages in excess of the taxable wage base by an employer with respect to employment during a calendar year shall be credited with wages for unemployment insurance purposes in the amount actually paid for each calendar quarter of such year in which the individual was employed by the employer.

Authority O.C.G.A. Sec. 34-8-70.