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DOL-3C (R-01-26)

GEORGIA DEPARTMENT OF LABOR

REPORT TO ADD NEW WAGES AND/OR CORRECT REPORTED WAGES

00301

00301

Mail Completed Form To:

GDOL - Employer Accounts, Room 752
148 Andrew Young International Blvd., N.E.
Atlanta, Georgia 30303-1751
Phone: 1-877-709-8185

For Department Use Only

Date Received M M / D D / Y Y Y Y

☐ Wage Investigation
☐ Supplemental
☐ Correction

SECTION A

DOL Account Number ☐☐☐☐☐☐ - ☐☐

Total Tax Rate ☐.☐☐

Qtr / Yr Q / Y Y Y Y

End Date M M / D D / Y Y Y Y

Federal I.D. Number ☐☐☐☐☐☐☐☐☐

Employer Name, Address and E-mail Address

SECTION B

Total Reportable Gross Wages	Non-Taxable Wages	Taxable Wages

PLEASE INCLUDE YOUR DOL ACCOUNT NUMBER ON ALL CHECKS AND CORRESPONDENCE

SECTION C

Individual Quarterly Wages Reported And Corrected

Social Security No.	Employee's Full Name	Pages	Total Reportable Gross Wages		Taxable Wages	
			Reported	Corrected	Reported	Corrected
	Totals					

SECTION D

	Increase	Decrease
1. Total Reportable Gross Wage Corrections	☐☐☐,☐☐☐,☐☐☐.☐☐	☐☐☐,☐☐☐,☐☐☐.☐☐
2. Non-Taxable Wage Corrections	☐☐☐,☐☐☐,☐☐☐.☐☐	☐☐☐,☐☐☐,☐☐☐.☐☐
3. Taxable Wage Corrections	☐☐☐,☐☐☐,☐☐☐.☐☐	☐☐☐,☐☐☐,☐☐☐.☐☐
4. Contribution Tax on Corrections		
5. Admin Assessment on Corrections		
6. Interest on Lines 4 & 5		
7. Additional Tax or Credit Due		

SECTION E

Corrected Summary of Total Reportable Gross Wages	Corrected Summary of Taxable Wages

Explanation

Submitted By _____ Title _____ Date _____ Phone ( ) _____

INSTRUCTIONS FOR COMPLETING FORM DOL-3C

"REPORT TO ADD NEW WAGES AND/OR CORRECT REPORTED WAGES"

The form is designed to: (1) correct previously reported wages and/or (2) report wages of individuals who were omitted from the original Employer's Quarterly Tax and Wage Report, Form DOL-4N. Complete **one or more of these forms separately for each quarterly report** that is to be corrected.

SECTION A

Enter the DOL Account Number, Total Tax Rate (Contribution plus Administrative Assessment), quarter and 4-digit year, quarter ending date, Federal I.D. Number, Employer Name, Address and E-mail Address.

SECTION B

Enter the amounts as originally reported on lines 2, 3 & 4 of the Employer's Quarterly Tax and Wage Report, Form DOL-4N being corrected. Taxable wages in Georgia for 2012 and prior years is the first $8,500 paid per employee per year. Taxable wages beginning 2013 is $9,500.

SECTION C

Enter the following information:

- 9 digit Social Security Number(s)
- Full Last Name(s) and Full First Name(s) of any employee(s) omitted or incorrectly reported on the original report
- Total reportable gross wages reported for the employee(s) and the corrected amount of total reportable gross wages
- Taxable wages as originally reported and the corrected amount of taxable wages

Add

- All entries in the Total Reportable Gross Wages Reported column and enter total
- All entries in the Total Reportable Gross Wages Corrected column and enter total
- All entries in the Taxable Wages Reported column and enter total
- All entries in the Taxable Wages Corrected column and enter total

If more than one form is submitted for the same quarter, each form should include the totals for that form only.

SECTION D

Line 1: Enter the difference between the reported Total Reportable Gross Wages and the corrected Total Reportable Gross Wages from Section C as either an increase or decrease, if applicable.

Line 2: Enter the difference in the Corrected Non-Taxable Wages and the previously reported Non-Taxable Wages from Section B as either an increase or decrease, if applicable.

Line 3: Enter the difference between the Total Taxable Wages from Section B and the corrected Total Taxable Wages from Section C as either an increase or decrease, if applicable.

Line 4: Multiply the Taxable Wage amounts in the increase and/or decrease column on Line 3 by the contributory tax rate for the quarter.

Line 5: Multiply the Taxable Wage amounts in the increase and/or decrease column on Line 3 by the administrative assessment tax rate for the quarter.

Line 6: Multiply the total tax due (Lines 4 +5 increase column only) by one and one-half percent (1 ½ %) per month or fraction of a month calculated from the due date until paid. Interest is not applicable on the tax amount in the decrease column.

Line 7: Enter the total of the increase column for Lines 4 through 6, minus the total of the decrease columns for Lines 4 and 5. If the total reflects an increase in tax due, submit payment to Georgia Department of Labor. If paying by check, please include your Georgia DOL Account Number on your check. A decrease may result in a credit to your account.

SECTION E

To adjust total reportable gross wages, the amount of increase should be added to the amount entered in Item 2 in Section B or the amount of decrease should be subtracted from Item 2 in Section B. The result of the addition or subtraction should be entered as Corrected Summary of Total Reportable Gross Wages.

To adjust taxable wages, the amount of increase should be added to the amount entered in Item 4 in Section B or the amount of decrease should be subtracted from Item 4 in Section B. The result of the addition or subtraction should be entered as Corrected Summary of Taxable Wages.

Enter your explanation of the adjustment in the space provided.

Enter your Name on the "Submitted By" line, Title, Date, and Telephone Number and return as indicated on the front of the form.