

**Requirements for Electronic Filing  
of  
Quarterly Tax and Wage Reports**

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# GEORGIA DEPARTMENT OF LABOR

## Requirements for Electronic Filing of Quarterly Tax and Wage Reports

Employers are required to file their *Quarterly Wage and Tax Reports* electronically when reporting more than 100 employees. *Quarterly Wage and Tax Reports* may be submitted electronically via:

- Online (via the GDOL's website at [www.dol.georgia.gov](http://www.dol.georgia.gov))
- USB flash drive (CD-ROM is no longer accepted.)

The following guidelines describe the Georgia Department of Labor's (GDOL) requirements for electronic submission of your *Quarterly Wage and Tax Report*. Adhering to these guidelines will ensure timely processing of your reports. Failure to submit electronic tax and wage files in accordance with these guidelines will result in the rejection of your reports and can result in late filing penalties.

If you have questions and/or concerns, contact the GDOL Electronic Filing Unit at (404) 232-3265 or [UITax\\_ElectronicFileUpload@gdol.ga.gov](mailto:UITax_ElectronicFileUpload@gdol.ga.gov).

### USB Submission

*Quarterly Tax and Wage Report* files submitted via USB flash drive must be in the NASWA Y2K format for wage reports (see page 3) and GDOL N Record format for tax reports (see page 4). Failure to submit electronic tax and wage reports in the approved record layouts will result in the rejection of the reports, and late filing penalties, if the reports are not submitted timely.

#### For successful USB submission, submit:

- the tax and/or wage files on a USB flash drive only.
- a paper transmittal form with the USB flash drive. (See page 5 for a sample transmittal form.)
- a valid eight-digit GDOL account number on each tax and/or wage record, including any leading zeroes. Do not use alpha or special characters.
- GDOL N Records (tax reports) for multiple employers in a single file.
- NASWA Y2K (wage records) for multiple employers in separate files or in a single merged file.
- compressed tax and wage files in a single .zip file format. If submitting files for multiple employers on a USB flash drive, compress the individual files into one .zip file.
- remittances for multiple employers in GDOL account number order.
- test files with a paper transmittal form at least four weeks prior to submitting live data. Failure to submit test files may delay the processing of your *Quarterly Tax and Wage Report* and can result in late filing penalties.

#### To prevent the rejection of USB files, 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, complete the Online Employer Tax Registration on our website at [www.dol.georgia.gov](http://www.dol.georgia.gov).

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- reports with a Federal Employer Identification (FEIN) or pseudo number instead of the GDOL account number.
- wage records without the full nine-digit valid social security numbers (without dashes).
- negative wages or adjustments 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 to:**

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

If you have questions and/or concerns, contact the GDOL Electronic Filing Unit at (404) 232-3265 or [UITax\\_ElectronicFileUpload@gdol.ga.gov](mailto:UITax_ElectronicFileUpload@gdol.ga.gov).

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

**CODE S - SUPPLEMENTAL RECORD:** This is the 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 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 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. Enter \$7,536.20 as 000753620.
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. EXAMPLE: Enter “032017” for the quarter of January–March of 2017.
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)**

POSITION	FIELD NAME	TYPE/SIZE	DESCRIPTION
1	Record Identifier	A-1	Enter the letter "N".
2-9	Account	N-8	Enter the 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 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 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 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	Constant	9	Enter 9 spaces.







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**Online Filing**

The Internet Tax and Wage System (ITWS) allows employers to file their *Quarterly Tax and Wage Reports* on the GDOL website at [www.dol.georgia.gov](http://www.dol.georgia.gov) by manually entering wage data or uploading a Microsoft Excel or CSV wage file. The Wage File Upload Service only accepts these two file types.

The wage records must be in the approved record layout as specified below and saved as either a Microsoft Excel or Comma-separated Values (CSV) file. A template of each file type is available to download upon logging into the Internet Tax and Wage system. **Files will only be accepted in the approved record layout.** Failure to adhere to these specifications will result in the rejection of wage files, and late filing penalties, if the reports are not submitted timely.

**Online 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 older than 18.

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**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>
123456789	LL	FFFFFFFFFFFFFFFFFFFFFFFF	I	9,999.99	N
101112134	DOE	JOHN		1,300.00	Y
326445698	DOE	JANE	X	9,500.00	N

**To prevent the rejection of online *Quarterly Tax and Wage Reports*, DO NOT SUBMIT:**

- wage records without the full nine-digit valid social security numbers.
- negative wages or adjustments 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).

**File Processing**

It may take up to three (3) hours for a wage file to process. A status email will be sent to the email address provided when the file is uploaded. If a file is rejected, you will have 24 hours to correct and resubmit the corrected wage file to complete the quarterly filing.