

**GEORGIA DEPARTMENT OF LABOR
ELECTRONIC MEDIA SPECIFICATIONS
FOR QUARTERLY TAX AND WAGE REPORTING**

The following information outlines the Georgia Department of Labor's requirements for submitting quarterly tax and/or wage reports via electronic media. Also included are instructions for submitting electronic media for testing prior to a live transmission. You must adhere to all of these instructions to ensure the timely processing of your tax and/or wage reports.

Employers with 100 or more employees are required to file both tax and wage reports in a format approved or provided by the Department via electronic media or internet as required by GDOL Rule 300.2-2-.02.

If you are an employer or if you are filing for an employer who has not been assigned a DOL account number, a paper DOL-4 form must be submitted for the employer and you must indicate "Applied for" in the account number field on the form. Tax and/or wage reports filed via electronic media cannot be processed without a DOL account number. Do not enter a pseudo number or a Federal Employer Identification Number (FEIN) in this field.

Negative wages, wage adjustments, and/or tax report adjustments cannot be processed via electronic media. Adjustments must be reported on form DOL-3C. You may access this form via our web site at www.dol.state.ga.us

Tax and/or wage reports submitted via electronic media can only be processed in GDOL format or NASWA Y2K FORMAT. Due to technological upgrades, electronic media submitted in any other format will be rejected.

The acceptable forms of electronic media are:

CD-ROM, DVD, Diskette, Zip Disk, and/or Internet

Magnetic Media Filing Instructions:

1. All electronic media submitted must include a completed paper Transmittal Form. (See pages 6 & 7 for sample transmittal forms)
2. All electronic media submitted must be labeled externally with a contact name, GDOL account number, and the reporting period.
3. Each record submitted on the electronic media must include an eight numeric digit GDOL account number to include any leading zeros and must **not** include a dash.
4. Tax reports submitted via electronic media are referred to as "N Records". Tax Reports/N Records for multiple employers must be submitted as individual records in one file.
5. Wage reports for multiple employers can be submitted as individual files or they can be merged and submitted together into a single file.
6. Each wage record must be a uniform length as specified in the record format. (GDOL or NASWA Y2K).
7. A valid social security number is required for each wage record submitted. Any wage record submitted without a nine digit social security number cannot be processed.
8. A soft carriage return (line feed) **must** be at the end of each record.
9. All data submitted via electronic media must be in ASCII-1 language. Rich text, UNIX, Microsoft Excel and other non ASCII-1 formats will **not** be processed.
10. Tax and wage report data must be compressed in WinZip or PKZip format. If multiple employer reports are submitted on a single media, the individual reports must be compressed as a single file.

Internet Filing Instructions

1. The tax report can be filed together with the wage report or separately via the internet.
2. If filing only the tax report via the internet, the wage report must be submitted via electronic media or paper.
3. You cannot file a wage report without filing a tax report at the same time via the internet.

We highly recommend that all employers filing by electronic media submit test data for format approval prior to submitting actual quarterly tax and/or wage data. Failure to submit test media may delay the processing of your quarterly tax and/or wage reports, which may result in late filing penalties. Test media must be received four weeks prior to submitting live data. If you have questions and/or concerns, please contact the Georgia Department of Labor Magnetic Media Unit at (404) 232-3265.

**ELECTRONIC MEDIA TAX RECORD FORMAT
(DOL-4, Part II) HEREIN REFERRED TO AS “N” RECORD**

POSITION	FIELD NAME	TYPE/SIZE	DESCRIPTION
1	Designator	A-1	Enter the letter “N”.
2-9	Account	N-8	Enter the 8 digit GDOL employer account number. Numeric only; omit hyphens, spaces and check digit.
10	Quarter	N-1	Enter the quarter for which this report applies. Numeric only; 1, 2, 3, or 4 are the only valid entries.
11-14	Year	N-4	Enter the 4 digit year for which this report applies. Numeric only.
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. Numeric only.
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. Numeric only.
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. Numeric only.
30-40	Total Wages	N-11	Enter the reporting quarter total gross wages from line 2 of Part II of the DOL-4. Right justify and zero fill. (Enter \$5,512,432.10 as 00551243210)
41-51	Non-Taxable Wages	N-11	Enter the reporting quarter non-taxable wages from line 3 of Part II of the DOL-4. Right justify and zero fill. (Enter \$5,432.10 as 000543210)
52-62	Taxable Wages	N-11	Enter the reporting quarter taxable wages from line 4 of Part II of the DOL-4. Right justify and zero fill. (Enter \$5,432.10 as 000543210)
63-71	Remittance	N-9	Enter amount of remittance from line 10 of Part II of the DOL-4. Right justify and zero fill. (Enter \$12,432.10 as 001243210)
72-80	Constant	9	Enter 9 spaces.

**ELECTRONIC MEDIA WAGE RECORD FORMAT
NASWA Y2K UNEMPLOYMENT INSURANCE FORMAT**

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 magnetic media. Total Record Length = 275 (276 if necessary). If using PC media, a soft carriage return/line feed must be at the end of each record.

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.
11-30	Employee Last Name	A-20	Enter the employee's last name, left justified. All CAPS, no lower case characters.
31-42	Employee First Name	A-12	Enter the employee's first name, left justified. All CAPS, no lower case characters.
43	Employee Middle Initial	A-1	Enter the employee's middle initial. All CAPS, no lower case characters.
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 zeros.
64-68	GDOL Wage Filler	5	Enter blanks or zeros.
69-77	Total Gross Wages	N-9	Enter the total 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. DO NOT enter the dash.
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; e.g., "032007" for the quarter of January - March of 2007.
221-275		55	Not required by GDOL.
276		1	If necessary, enter a blank.

ELECTRONIC MEDIA GDOL WAGE RECORD FORMAT

POSITION	FIELD NAME	TYPE/SIZE	DESCRIPTION
1	Record Identifier	A-1	Enter the letter "Y".
2-9	Account Number	N-8	Enter the 8 digit GDOL employer account number. Numeric only; omit hyphens, spaces and check digit.
10-13	Year	N-4	Enter the 4 digit year for which this report applies. Numeric only.
14	Quarter	N-1	Enter the quarter for which this report applies. Numeric only. 1, 2, 3, or 4 are the only valid entries.
15-23	Social Security Number	N-9	Enter the employee's SSN. Numeric only; omit hyphens, dashes and spaces.
24-35	Name	A-12	Enter the first 12 characters of the employee's last name. Omit punctuation.
36	Initial	A-1	Enter the first initial of employee's first name.
37	Initial	A-1	Enter the first initial of employee's middle name.
38-46	Total Gross Wages	N-9	Enter the total gross wages minus 125 Cafeteria plan paid during the period. Include tip wages. Right justify and zero fill. (Enter \$5,432.10 as 000543210)
47	Minor Indicator	A-1	Enter Y or N to indicate if employee is under 18 years old.
48-77	Reserved	30	Reserved for GDOL use. Enter spaces.
78-80	Code	N-3	Enter numeric "006".

SAMPLE WAGE REPORTING RECORDS & FILES
GDOL Format

Shown below is how the file would appear if you viewed the files using the "TYPE" command from the DOS prompt.

Example of a file created without the Tax N Record.

```
C:\>TYPE W36838209.WGS
Y3683820920003250232132COBB           M  000578488           006
Y3683820920003237680662JACKSON        L  000523047           006
Y3683820920003543661223KAAPA           J  000443256           006
Y3683820920003245506789KENTJR         B  000390541           006
Y3683820920003137224240KLINE          R  000740209           006
Y3683820920003362086403LEFFALL        H  000069286           006
Y3683820920003240605320LOVETT         L  000491449           006
Y3683820920003262491458RACHELJR       R  000324654           006
Y3683820920003234258156TYLER          W  000676588           006
      1           2           3           4           5           6           7           8
1234567890123456789012345678901234567890123456789012345678901234567890
```

The above two lines are entered for clarification only. Do NOT include when you produce the file.

Example of a file created with Tax (N) and Wage Records.

```
C:\>TYPE W36838209.WGS
N368382093200000060000800007000055167920000000000000005516792000001490
Y3683820920003250232132COBB           M  000578488           006
Y3683820920003237680662JACKSON        L  000523047           006
Y3683820920003543661223KAAPA           J  000443256           006
Y3683820920003245506789KENTJR         B  000390541           006
Y3683820920003137224240KLINE          R  000740209           006
Y3683820920003362086403LEFFALL        H  000069286           006
Y3683820920003240605320LOVETT         L  000491449           006
Y3683820920003262491458RACHELJR       R  000324654           006
Y3683820920003234258156TYLER          W  000676588           006
      1           2           3           4           5           6           7           8
1234567890123456789012345678901234567890123456789012345678901234567890
```

The above two lines are entered for clarification only. Do NOT include when you produce the file.