

COMPLETING PARTS I AND II OF EMPLOYER'S QUARTERLY TAX AND WAGE REPORT, FORM DOL-4

Part I is designed for reporting wages of employees, including corporate officers. Enter Social Security Number, last name, first initial and total covered wages for the quarter. Provide page numbers, page totals and the **Total Gross Wages for the Quarter**. Wages must be reported for the quarter in which payment was actually made. If you have separate wage detail sheets, **staple them to Part I only**.

Part II is for reporting tax information and changes to your account. Unless you are a new employer, account information has been printed on the form. New employers should print the appropriate quarter and year at the top of the form and use a total tax rate of 2.70% (contribution + administrative assessment). As a new employer, or if you have not been assigned an account number, enter "Applied for" in the space for account number and attach a DOL- 1, Employer Status Report, if not previously submitted. Also, new employers must enter their complete name and address in **Item A.** and Federal ID# in **Item C.** at the bottom of Part II.

- Line 1* Enter monthly covered employment data, as defined in *Item 1*.
- Line 2* Show total gross wages paid for the quarter (all employees).
- Line 3* Subtract non-taxable wages (those above \$8500 per employee per calendar year).
- Line 4* Enter the difference between *Line 2* and *Line 3*.
- Line 5* Compute Contribution Tax. The rate has been provided except for new employers who must use 2.62%.
- Line 6* Compute Administrative Assessment. This rate is .08% (.0008) effective January 1, 2000 or .06% (.0006) for prior years and applies to all employers except minimum rated (0.0%) and maximum rated (5.4%) employers.
- Line 7* Compute interest at 1.5% per month (a month is one or more days of a month). Interest accrues until all tax and administrative assessment are paid.
- Line 8* Enter penalty if the report is filed late. Penalty required is \$20 or .05% (.0005) of total wages, whichever is greater, for each month. Compute penalty as .05% (.0005) of total wages whenever total wages for the quarter are more than \$40,000.
- Line 9* To be completed by the Department, if applicable.
- Line 10* Enter the amount owed, adjusted by subtracting any credit or adding any debit amount shown in *Line 9*.

Make check or money order payable to Georgia Department of Labor and provide your DOL account number on your check.

Applicable changes made in your business should be reported in Items A-D at the bottom of Part II of the form. Should you need assistance completing that portion of the form call 404-232-3301. Sign and mail the report, Parts I and II, by the due date.