

## PAYROLL GEORGIA, UNIQUE ASPECTS OF GEORGIA PAYROLL LAW AND PRACTICE

**The Georgia State Agency that oversees the collection and reporting of State income taxes deducted from payroll checks is:** Department of Revenue Withholding Tax Unit 504 Trinity-Washington Bldg, 270 Washington Street Atlanta, GA 30334 404-417-2311 <http://www.etax.dor.ga.gov/withholding.shtml> Georgia requires that you use Georgia form "G-4, Employee's Withholding Certificate" instead of a Federal W-4 Form for Georgia State Income Tax Withholding. Not all states allow salary reductions made under Section 125 cafeteria plans or 401(k) to be treated in the same manner as the IRS code allows. In Georgia cafeteria plans are: not taxable for income tax calculation; not taxable for unemployment insurance purposes. 401(k) plan deferrals are: not taxable for income taxes; taxable for unemployment purposes. In Georgia supplemental wages are taxed or a graduated rate Annual wage Rate Under \$8,000.00 2.0% \$8,000.00 to \$10,000.00 3.0% \$10,000.00 to \$12,000.00 4.0% \$12,000.00 to \$15,000.00 5.0% over \$15,000.00 6.0% You must file your Georgia State W-2s by magnetic media if you have at least 250 employees. **The Georgia State Unemployment Insurance Agency is:** Georgia Department of Labor Unemployment Insurance Division 148 International Blvd., N.E. Atlanta, GA 30303-1751 404-656-3122 [www.dol.state.ga.us/em/](http://www.dol.state.ga.us/em/) The State of Georgia taxable wage base for unemployment purposes is wages up to \$8500.00. Georgia requires Magnetic media reporting of quarterly wage reporting if the employer has at least 100 employees that they are reporting that quarter. Unemployment records must be retained in Georgia for a minimum period of four years. This information generally includes: name; social security number; dates of hire, rehire and termination; wages by period; payroll pay periods and pay dates; date and circumstances of termination. **The Georgia State Agency charged with enforcing the state wage and hour laws is:** Department of Labor 148 International Blvd., N.E., Ste. 276 Atlanta, GA 30303-1751 866-487-9243 [www.dol.state.ga.us/](http://www.dol.state.ga.us/) The minimum wage in Georgia is \$5.15 per hour. There is also no general provision in Georgia State Law covering paying overtime in a non-FLSA covered employer. Georgia State new hire reporting requirements are that every employer must report every new hire and rehires. The employer must report the federally required elements of:

- Employee's name
  - Employee's address
  - Employee's social security number
  - Employer's name
  - Employers address
  - Employer's Federal Employer Identification Number (EIN)
- Plus
- Date of Birth
  - UI ID# of UBI ID#

This information must be reported within 10 days of the hiring or rehiring. The information can be sent as a W4 or equivalent by mail, fax or electronically. There is a written warning for a late report in Georgia. The Georgia new hire-reporting agency can be reached at 888-541-0469 / 404-525-2985 or on the web at <https://newhirereporting.com/ga-newhire/default.asp>. Georgia does allow compulsory direct deposit but the employee's choice of financial institution must meet federal Regulation E regarding choice of financial institutions. Georgia requires the following information on an employee's pay stub:

- Employer
- pay rate
- hours worked
- itemized deductions

Georgia requires that employee be paid no less often than semi-monthly and at even intervals. There is an exemption for officials, superintendents and department heads. In Georgia there are no statutory requirements concerning the lag time between when the services are performed and when the employee must be paid. Georgia has no general provision on when terminated employees must be paid their final wages. Deceased employee's wages up to \$2,500.00 must be paid to the designated beneficiary, surviving spouse or children's guardian (in that order). Escheat laws in Georgia require that unclaimed wages be paid over to the state after one year. The employer is further required in California to keep a record of the wages abandoned and turned over to the state for a period of ten years. There is no provision in Georgia law concerning tip credits against State minimum wage. In the Georgia payroll law there is no provision covering required rest or meal periods. There is no provision in Georgia law concerning record retention of wage and hour records therefor it is probably wise to follow FLSA guidelines. **The Georgia agency charged with enforcing Child Support Orders and laws is:** Child Support Enforcement State Department of Human Resources 2 Peachtree St., N.W. 15th Fl. 404-657-3851 <http://ocse.dhr.georgia.gov/portal/site/DHR-OCSE/> Georgia has the following provisions for child support deductions:

- When to start Withholding? **14 days after order is mailed**
- When to send Payment? **Two days of Payday.**
- When to send Termination Notice? **"Promptly"**
- Maximum Administrative Fee? **\$3 per payment (\$25 for first one).**
- Withholding Limits? **Federal Rules under CCPA.**

Please note that this article is not updated for changes that can and will happen from time to time.