



**State of Georgia
Department of Revenue**

**2023
EMPLOYER'S WITHHOLDING
TAX GUIDE**

Revised October 2022

THIS GUIDE CONTAINS:

- **ANSWERS TO FREQUENTLY ASKED QUESTIONS**
- **ELECTRONIC FILING INFORMATION**
- **WITHHOLDING TAX TABLES**
- **GENERAL WITHHOLDING TAX INFORMATION**

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United States



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The Complete Guide to Human Resources and the Law Dana Shilling, 2015-10-26 The Complete Guide to Human Resources and the Law will help you navigate complex and potentially costly Human Resources issues You ll know what to do and what not to do to avoid costly mistakes or oversights confront HR problems legally and effectively and understand the rules The Complete Guide to Human Resources and the Law offers fast dependable plain English legal guidance for HR related situations from ADA accommodation diversity training and privacy issues to hiring and termination employee benefit plans compensation and recordkeeping It brings you the most up to date information as well as practical tips and checklists in a well organized easy to use resource The 2016 Edition includes updated coverage of the following developments Laws requiring employers to provide paid sick leave have been adopted in Connecticut California and Massachusetts and in a number of cities New York City San Francisco Philadelphia and Newark The Consolidated and Further Continuing Appropriations Act of 2014 Pub L No 113 235 nicknamed the and Cromnibusand bill includes the Multi Employer Pension Relief Act MPRA The Supreme Court permitted an employer to reduce retiree health benefits reversing a Sixth Circuit holding that the benefits had vested for life The Supreme Court ruled that PPACA subsidies can be paid to taxpayers whether they purchase coverage on a state Exchange or the federal Exchange in states that have not created an Exchange of their own King v Burwell No 14 114 U S June 25 2015 Extensive litigation continued on contraceptive mandate and what religious organizations must do to vindicate their objection to providing contraceptive coverage The Supreme Court ruled that all of the states must recognize same sex marriage because the right to marriage equality is of constitutional dimensions Obergefell v Hodges No 14 556 U S June 26 2015 And more *Larry's 2013 Tax Guide for U. S. Expats and Green Card Holders in User-Friendly English* Laurence E. 'Larry', 2013-03 A guide for the overseas American tax filer written especially for people who hate taxes *Research Handbook on City and Municipal Finance* Craig L. Johnson, Tima M. Moldogaziev, Justin M. Ross, 2023-09-06 This timely Research Handbook explores the handling of city and municipal finances in the 21st century It examines the impact of the Great Recession and COVID 19 pandemic on cities and municipalities highlighting strengths weaknesses and avenues for future progress in city and municipal financial management **The Oxford Handbook of State and Local Government Finance** Robert D. Ebel, John E. Petersen, 2012-03-21 This handbook evaluates the persistent problems in the fiscal systems of state and local governments and what can be done to solve them Each chapter provides a description of the discipline area examines major developments in policy practices and research and opines on future prospects **Child Support Guidelines** Laura W. Morgan, 2011-09-28 Child Support Guidelines Second Edition is the only comprehensive guidebook for determining child support awards that takes practitioners step by step through the interpretation and application of the guidelines and their worksheets in both the normal and exceptional child support case This unique publication thoroughly covers each state s version of one of the three basic models for determining

child support the percentage of income model the income shares model and the Melson formula Important issues affecting calculations are clearly explained including Definition of "income" under the guidelines The impact of divided custody shared custody split custody and extended visitation Second household expenses other dependents subsequent children and stepchildren Impact of a private contract on the court's decision to apply the guideline amount Deviation from the guidelines for a high income parent Deviation from the guidelines to pay for medical expenses private school and child care expenses Imputed income Modification of prior awards And more The Sri Lankan Economy Prema-chandra Athukorala, Edimon Ginting, Hal Hill, Utsav Kumar, 2017-10-01 This is a pivotal period in Sri Lanka's economic development The end of conflict opens a door for accelerated economic growth and poverty reduction Reform is needed to regain momentum because fiscal imbalances and rising public debt could jeopardize macroeconomic stability The economy would benefit from significant trade and commercial policy reform The labor market suffers from sluggish growth of formal sector employment and from skills mismatches which can be addressed by changes in education policy and systems The book analyzes these and related critical constraints on the Sri Lankan economy and proposes a set of policy reforms that would lay the foundations for more rapid and inclusive development *Monthly Catalog of United States Government Publications*, 2004 Public Budgeting in Context Katherine G. Willoughby, 2014-09-22 Public budgeting structure process legal framework and policy with examples from industrialized and developing countries Public Budgeting in Context examines budgeting at all levels of U S government federal state and local and in a sample of governments around the world The book assesses the context of public budgeting in these governments especially the legal foundations for its practice and how the process and final budgets are impacted by governance structures laws various budget actors and different branches of government The author presents focused attention on the influences on government budgets of the executive legislative and judicial branches of government the bureaucracy the public and the media In light of worldwide fiscal malaise especially during and since the Great Recession this book illustrates the heightened complexity of the budgeting environment that pervades all governments today industrialized or developing large or small For those who like to dive into the details the book presents numerous examples of public budgeting as practiced and points to the wealth of data available for analyses of the budgetary context and process budget shares and results regarding virtually any government of interest Chapters cover the constitutional and statutory provisions for budgeting in selected governments Budget and policy agenda setting and executive leadership legislative budget powers and the influence of the judiciary on modern government budgets are exposed Budget execution requirements of the bureaucracy the input of customers clients and citizens to government budgets and media influences on public budgets and agencies are highlighted Budget mechanics budget types formats timelines and reforms are introduced and compared Taxes and intergovernmental revenues are considered with predominant tax choices at every level of government in the United States and those in a select developing country represented The book introduces an

emerging method for investigating the outcomes of government spending human rights budget analysis and includes as an example the assessment of budget reform and results of public health spending in one selected government Highlights of Public Budgeting in Context Offers a comprehensive text for understanding public budgeting in governments of a variety of contexts and capacities and across different levels Written by a noted expert in the field of public budgeting and financial management Contains illustrative examples from industrialized and developing countries Guides to innumerable datasets with information about governments and their budgets Includes a companion website filled with templates for budget and fiscal analysis Unravel the complex issues of modern public budgeting using this unique presentation of its practice in a variety of governments in the U S and a select sample from around the world

Planning Atlanta Harley Etienne, Barbara Faga, 2017-11-08 More than any other major U S city Atlanta regularly reinvents itself From the Civil War s devastation to the 1996 Olympic boom to the current housing crisis the city s history is a cycle of rise and fall ruin and resurgence In Planning Atlanta two dozen planning practitioners and thought leaders bring the story to life Together they trace the development of projects like Freedom Parkway and the Jimmy Carter Presidential Library They examine the impacts of race relations on planning and policy They explore Atlanta s role as a 19th century rail hub and as the home of the world s busiest airport They probe the city s economic and environmental growing pains And they look toward new plans that will shape Atlanta s next incarnation Read Planning Atlanta and discover a city where change is always in the wind

Politics in Georgia Robert M. Howard, Arnold Fleischmann, Richard N. Engstrom, 2017-10-15 This new edition has been extensively updated to reflect developments in Georgia politics and government since 2007 a decade that has seen three presidential election cycles two midterm elections and a census Updates reflect not only changes in how Georgia is governed but also the economic and social trends helping to drive those changes These include the continued growth and dispersal of Hispanic and Asian populations the decline by a variety of measures of rural areas and the moderating effect of probusiness government factions on social conservative agendas This edition maintains the book s comparative approach which examines the state from three revealing perspectives This allows readers to determine the extent to which Georgia is similar to its peers on such topics as the length and features of the constitution the organization of the state government and the nature of policies All this allows students and scholars to have a better understanding of the political and economic dynamics of Georgia and the relationship of those dynamics to national political and economic developments The result is a thorough up to date resource on Georgia s dynamic political system Features Coverage of trends and events since the prior edition appeared in 2007 Analysis of the most recent state elections A rewritten chapter on the judiciary that reflects greater representation of women and minorities on the bench and a sharp rise in Republican appointees A rewritten chapter on policy with added detail on such topics as transportation the environment education social welfare and public safety and security Extensive revisions to sections on the U S Constitution The removal of a chapter on public opinion so that its contents can be more tightly woven throughout the

book Greater attention to the increased power of interest groups Acknowledgment throughout of the impact of the web and social media in politics and government Political Social Work Shannon R. Lane, Suzanne Pritzker, 2017-12-16 This social work book is the first of its kind describing practical steps that social workers can take to shape and influence both policy and politics It prepares social workers and social work students to impact political action and subsequent policy with a detailed real world framework for turning ideas into concrete goals and strategies for effecting change Tracing the roots of social work in response to systemic social inequality it clearly relates the tenets of social work to the challenges and opportunities of modern social change The book identifies the core domains of political social work including engaging individuals and communities in voting influencing policy agendas and seeking and holding elected office Chapters elaborate on the necessary skills for political social work featuring discussion examples and critical thinking exercises in such vital areas as Power empowerment and conflict engaging effectively with power in political settings Getting on the agenda assessing the political context and developing political strategy Planning the political intervention advocacy and electoral campaigns Empowering voters Persuasive political communication Budgeting and allocating resources Evaluating political social work efforts Making ethical decisions in political social work Political Social Work is a potent reference for social work professionals practitioners and students seeking core political knowledge and skills to practically advance their work For specialists and generalists alike it solidifies political action as vital for the evolution of the field *County and City Extra* 2015 Deirdre A. Gaquin, Mary Meghan Ryan, 2015-12-01 When you want only one source of information about your city or county turn to County and City Extra This trusted reference compiles information from many sources to provide all the key demographic and economic data for every state county metropolitan area congressional district and for all cities in the United States with a 2010 population of 25 000 or more In one volume you can conveniently find data from 1990 to 2014 in easy to read tables No other resource compiles this amount of detailed information into one place Subjects covered in County and City Extra include Population by age and race Government finances Income and poverty Manufacturing trade and services Crime Housing Education Immigration and migration Labor force and employment Agriculture land and water Residential construction Health resources Voting and elections The main body of this volume contains five basic parts and covers the following areas Part A states Part B counties Part C metropolitan areas Part D cities with a 2010 census population of 25 000 or more Part E congressional districts In addition this publication includes Figures and text in each section that highlight pertinent data and provide analysis Ranking tables which present each geography type by various subjects including population land area population density educational attainment housing values race unemployment and crime Multiple color maps of the United States on various topics including median household income poverty voting and race Furthermore this volume contains several appendixes which include Notes and explanations for further reference Definitions of geographic concepts A listing of metropolitan and micropolitan areas and their component counties A list of cities by

county Maps showing congressional districts counties and selected places within each state New in the 23rd edition Parts B and D include financial data from the 2012 Census of Governments while Part E includes new information from the Census of Agriculture *Law and Legal Information Directory*, 1997 Federal Taxes and the Measurement of State Capacity United States. Division of Public Health Methods, Beatrice Crowther, 1954 *Journal of the Senate of the United States of America* United States. Congress. Senate, *Handbook on Pretrial Justice* Christine S. Scott-Hayward, Jennifer E. Copp, Stephen Demuth, 2021-09-20 The Handbook on Pretrial Justice covers the front end of the criminal legal system from pretrial diversion to pretrial detention or release Often overlooked the decisions made at the earliest phases of the criminal legal system have huge implications for defendants and their families the community and the system itself and impact the entire criminal legal system This collection of essays and reports of original research explores the complexities of pretrial decisions and practices and includes chapters in the following broad areas the consequences of detention pretrial decision making community supervision and risk assessment The book also includes a section looking at pretrial justice outside of the U S Each chapter summarizes what is known identifies the gaps in the research and discusses the theoretical empirical and policy implications of the research findings This is Volume 6 of the American Society of Criminology's Division on Corrections and Sentencing handbook series The handbooks provide in depth coverage of seminal and topical issues around sentencing and correction for scholars students practitioners and policymakers **J.K. Lasser's Small Business Taxes 2015** Barbara Weltman, 2014-10-02 Eliminate confusion maximize deductions reduce payments and conquer your small business taxes with ease In J K Lasser's Small Business Taxes 2015 the most trusted name in tax guidance helps small business owners maximize their bottom line Fully updated for 2014 tax returns and 2015 tax planning this detailed guide provides concise plain English explanations of tax laws tailored to business owners who are experts in their field not in taxes A complete listing of available business expense deductions includes comprehensive information on dollar limits and record keeping requirements allowing business owners to quickly recognize the deductions for which they qualify and make tax savvy business decisions year round Sample forms and checklists allow you to organize your preparation and clear instruction on tax form navigation helps you get it right the first time Small business owners have a full plate Indeed just keeping the business going is a more than full time job But when tax time rolls around you still need to file correctly on time and without making errors or leaving money on the table Small Business Taxes 2015 simplifies the process breaking down tax laws and the filing process You'll get expert insight on every step of the process from organizing paperwork to sending the check including clear guidance on how to Create a year long record keeping system that will streamline the filing process Clarify income and losses and deal with operational income and losses capital gains and property sales Discover the latest tax credits and deductions that may apply to your business Tailor a tax strategy to your business's size maturity and growth potential Frustration free filing is not a myth With the proper planning and understanding you can save your business a significant amount of money without wading

through volumes of tax legalese J K Lasser s Small Business Taxes 2015 provides the facts strategies and up to date information you need to get it done right and get back to work **Annual Report of the Commissioner of Internal Revenue** United States. Internal Revenue Service,1969 *The Economic Analysis of Public Policy* William K. Bellinger,2015-12-22 A critical analysis of public policy decisions requires a far greater depth of knowledge than can be received from news reports and political speeches Issues such as how best to reduce traffic congestion reduce acid rain improve airline safety or develop a parcel of land are better understood by organizing measuring and weighing the effects of alternative policies The Economic Analysis of Public Policy now in its second edition is the ideal introduction to benefit cost analysis the economics of efficiency risk analysis and present value and is suitable for those with only a modest background in mathematics and economics This brand new edition of the book has been rigorously updated throughout in terms of examples and data references issues covered and layout and pedagogical features Key concepts are reinforced through multiple problems and discussion questions within each chapter This latest edition contains extra material on loss aversion global warming technology and US health care reform as well as a wider range of international examples Extra tables have been included in order to clarify more complicated issues Instructors will also benefit from the new companion website which will offer power point presentations answers to end of chapter questions and a test bank This textbook encourages its readers to understand and apply key concepts whilst also learning to appreciate policy analysis as part of an interdisciplinary analytical and political process that can lead to better government policy decisions It is an ideal teaching tool for undergraduate and postgraduate students engaged in Public Administration Public Economics and Public Policy *United States Code* United States,2012

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