

● **STATE WITHHOLDING TAX LAW**

*STATUTORY CITATION:* Ga. Code §§ 48-7-100 – 48-7-129

*GENERAL SUMMARY:* With certain exceptions, the state withholding tax law requires employers to deduct and withhold for state income tax purposes a portion of the wages paid to their employees, and to forward withheld taxes to the state for credit against the employees' state income tax liability.

*PROVISIONS APPLICABLE TO AGRICULTURE:* Remuneration paid for agricultural labor is not deemed "wages" under this law, effectively **exempting** agricultural employers and their workers from state income tax withholding requirements.

*SPECIAL NOTES OR ADVISORIES*

**TAX RETURNS AND LIABILITY** — Despite exemption from withholding from wages, farmworkers may be obligated to file an annual state income tax return and may be liable for payment of taxes, depending on total net income during the tax year and other circumstances.

*ADMINISTRATION AND ENFORCEMENT*

**PRIMARY ENFORCEMENT AGENCY** — *Georgia Department of Revenue, Atlanta, Georgia 30345.*

**SECONDARY OR ASSOCIATED ENFORCEMENT AGENCY** — *None.*