

State of New Jersey – Division of Taxation  
Employee's Withholding Allowance Certificate

1. SS#			2. Filing Status: (Check only one box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/Civil Union Couple Joint 3. <input type="checkbox"/> Married/Civil Union Partner Separate 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving Civil Union Partner			
Name						
Address						
City	State	Zip				
3. If you have chosen to use the chart from instruction A, enter the appropriate letter here.....						3.
4. Total number of allowances you are claiming (see instructions).....						4.
5. Additional amount you want deducted from each pay .....						5. \$
6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here.....						6.
7. Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.						
Employee's Signature					Date	
Employer's Name and Address					Employer Identification Number	

**BASIC INSTRUCTIONS**

- Line 1 Enter your name, address, and Social Security number in the spaces provided.
- Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.  
Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er) Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below. If you do not complete Line 3, you will be withheld at Rate B.
- Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.
- Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:
  - Your filing status is **SINGLE** or **MARRIED/CIVIL UNION PARTNER SEPARATE** and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
  - Your filing status is **MARRIED/CIVIL UNION COUPLE JOINT**, and your wages combined with your spouse's/civil union partner's wages plus your taxable nonwage income will be \$20,000 or less for the current year.
  - Your filing status is **HEAD OF HOUSEHOLD** or **QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER** and your wages plus your taxable nonwage income will be \$20,000 or less for the current year.

Your exemption is good for ONE year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at (609) 292-6400.

**Instruction A - Wage Chart**

This chart is designed to increase withholdings on your wages, if these wages will be taxed at a higher rate due to inclusion of other wages or income on your NJ-1040 return. **It is not intended to provide withholding for other income or wages.** If you need additional withholdings for other income or wages, use Line 5 on the NJ-W4. This Wage Chart applies to taxpayers who are married/civil union couple filing jointly, heads of households, or qualifying widow(er)/surviving civil union partner. **Single individuals or married/civil union partners filing separate returns do not need to use this chart.** If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$50,000, you should strongly consider using the Wage Chart. (See the Rate Tables on the reverse side to estimate your withholding amount.)

**HOW TO USE THE CHART**

- 1) Find the amount of your wages in the left-hand column.
- 2) Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
- 3) Follow along the row that contains your wages until you come to the column that contains the other wages.
- 4) This meeting point indicates the Withholding Table that best reflects your income situation.
- 5) If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the NJ-W4.

**NOTE:** If your income situation substantially increases (or decreases) in the future, you should resubmit a revised NJ-W4 to your employer.

**WAGE CHART**

		Total of All Other Wages	0 10,000	10,001 20,000	20,001 30,000	30,001 40,000	40,001 50,000	50,001 60,000	60,001 70,000	70,001 80,000	80,001 90,000	OVER 90,000
<b>YOUR WAGES</b>	0 10,000		B	B	B	B	B	B	B	B	B	B
	10,001 20,000		B	B	B	B	C	C	C	C	C	C
	20,001 30,000		B	B	B	A	A	D	D	D	D	D
	30,001 40,000		B	B	A	A	A	A	A	E	E	E
	40,001 50,000		B	C	A	A	A	A	A	E	E	E
	50,001 60,000		B	C	D	A	A	A	E	E	E	E
	60,001 70,000		B	C	D	A	A	E	E	E	E	E
	70,001 80,000		B	C	D	E	E	E	E	E	E	E
	80,001 90,000		B	C	D	E	E	E	E	E	E	E
	OVER 90,000		B	C	D	E	E	E	E	E	E	E

## RATE TABLES FOR WAGE CHART

The rate tables listed below correspond to the letters in the Wage Chart on the front page. Use these to estimate the amount of withholding that will occur if you choose to use the wage chart. Compare this to your estimated income tax liability for your New Jersey Income Tax return to see if this is the correct amount of withholding that you should have.

<b>RATE "A"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 673	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 35,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 673	\$ 769	\$ 11.54 +	3.9%	\$ 673		\$ 35,000	\$ 40,000	\$ 600.00 +	3.9%	\$ 35,000	
\$ 769	\$ 1,442	\$ 15.29 +	6.1%	\$ 769		\$ 40,000	\$ 75,000	\$ 795.00 +	6.1%	\$ 40,000	
\$ 1,442	\$ 9,615	\$ 56.35 +	7.0%	\$ 1,442		\$ 75,000	\$ 500,000	\$ 2,930.00 +	7.0%	\$ 75,000	
\$ 9,615	\$ 19,231	\$ 628.46 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 32,680.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,580.38	\$ 11.8%	\$ 19,231		\$ 1,000,000	over	\$ 82,180.00	\$ 11.8%	\$ 1,000,000		
<b>RATE "B"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 962	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 50,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 962	\$ 1,346	\$ 17.31 +	2.7%	\$ 962		\$ 50,000	\$ 70,000	\$ 900.00 +	2.7%	\$ 50,000	
\$ 1,346	\$ 1,538	\$ 27.69 +	3.9%	\$ 1,346		\$ 70,000	\$ 80,000	\$ 1,440.00 +	3.9%	\$ 70,000	
\$ 1,538	\$ 2,885	\$ 35.19 +	6.1%	\$ 1,538		\$ 80,000	\$ 150,000	\$ 1,830.00 +	6.1%	\$ 80,000	
\$ 2,885	\$ 9,615	\$ 117.31 +	7.0%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,100.00 +	7.0%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 588.46 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 30,600.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,540.38	\$ 11.8%	\$ 19,231		\$ 1,000,000		\$ 80,100.00	\$ 11.8%	\$ 1,000,000		
<b>RATE "C"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 769	\$ 5.77 +	2.3%	\$ 385		\$ 20,000	\$ 40,000	\$ 300.00 +	2.3%	\$ 20,000	
\$ 769	\$ 962	\$ 14.62 +	2.8%	\$ 769		\$ 40,000	\$ 50,000	\$ 760.00 +	2.8%	\$ 40,000	
\$ 962	\$ 1,154	\$ 20.00 +	3.5%	\$ 962		\$ 50,000	\$ 60,000	\$ 1,040.00 +	3.5%	\$ 50,000	
\$ 1,154	\$ 2,885	\$ 26.73 +	5.6%	\$ 1,154		\$ 60,000	\$ 150,000	\$ 1,390.00 +	5.6%	\$ 60,000	
\$ 2,885	\$ 9,615	\$ 123.65 +	6.6%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,430.00 +	6.6%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 567.88 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 29,530.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,519.81	\$ 11.8%	\$ 19,231		\$ 1,000,000		\$ 79,030.00	\$ 11.8%	\$ 1,000,000		
<b>RATE "D"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 769	\$ 5.77 +	2.7%	\$ 385		\$ 20,000	\$ 40,000	\$ 300.00 +	2.7%	\$ 20,000	
\$ 769	\$ 962	\$ 16.15 +	3.4%	\$ 769		\$ 40,000	\$ 50,000	\$ 840.00 +	3.4%	\$ 40,000	
\$ 962	\$ 1,154	\$ 22.69 +	4.3%	\$ 962		\$ 50,000	\$ 60,000	\$ 1,180.00 +	4.3%	\$ 50,000	
\$ 1,154	\$ 2,885	\$ 30.96 +	5.6%	\$ 1,154		\$ 60,000	\$ 150,000	\$ 1,610.00 +	5.6%	\$ 60,000	
\$ 2,885	\$ 9,615	\$ 127.88 +	6.5%	\$ 2,885		\$ 150,000	\$ 500,000	\$ 6,650.00 +	6.5%	\$ 150,000	
\$ 9,615	\$ 19,231	\$ 565.38 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 29,400.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,517.31	\$ 11.8%	\$ 19,231		\$ 1,000,000		\$ 78,900.00	\$ 11.8%	\$ 1,000,000		
<b>RATE "E"</b>											
<b>WEEKLY PAYROLL PERIOD (Allowance \$19.20)</b>						<b>ANNUAL PAYROLL PERIOD (Allowance \$1,000)</b>					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over		Of Excess Over			Over	But Not Over		Of Excess Over		
\$ 0	\$ 385		1.5%	\$ 0		\$ 0	\$ 20,000		1.5%	\$ 0	
\$ 385	\$ 673	\$ 5.77 +	2.0%	\$ 385		\$ 20,000	\$ 35,000	\$ 300.00 +	2.0%	\$ 20,000	
\$ 673	\$ 1,923	\$ 11.54 +	5.8%	\$ 673		\$ 35,000	\$ 100,000	\$ 600.00 +	5.8%	\$ 35,000	
\$ 1,923	\$ 9,615	\$ 84.04 +	6.5%	\$ 1,923		\$ 100,000	\$ 500,000	\$ 4,370.00 +	6.5%	\$ 100,000	
\$ 9,615	\$ 19,231	\$ 584.04 +	9.9%	\$ 9,615		\$ 500,000	\$ 1,000,000	\$ 30,370.00 +	9.9%	\$ 500,000	
\$ 19,231	\$ 1,535.96	\$ 11.8%	\$ 19,231		\$ 1,000,000		\$ 79,870.00	\$ 11.8%	\$ 1,000,000		

**STATE OF NEW JERSEY  
Department of the Treasury  
Division of Taxation  
PO Box 269  
Trenton, NJ 08695-0269**

**Employee's Certificate of Nonresidence In New Jersey**

Print or Type

First Name	MI	Last Name	Social Security Number
Street Address			
City	State		ZIP Code

**Pennsylvania Residents**

I hereby declare, under penalties of perjury, that I am a resident of the State of Pennsylvania and that, pursuant to a reciprocal agreement existing between that State and the State of New Jersey, I claim exemption from withholding of New Jersey Gross Income Tax on compensation paid to me in the State of New Jersey and authorize my employer to withhold Pennsylvania personal income taxes on my behalf.

**Note:** If you change your residence from Pennsylvania to any other state, you must notify your employer within 10 days.

\_\_\_\_\_

Date Signature

**Military Spouses**

Under the Servicemember Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New Jersey Income Tax on your wages if you reside in New Jersey but have chosen a state other than New Jersey as your legal residence. If you claim exemption under the SCRA, attach a copy of your spousal military identification card to Form NJ-165.

I certify that I am not subject to New Jersey withholding. I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.

\_\_\_\_\_

Date Signature

**New Jersey Employer**

You are required to have a copy of this form on file for each employee receiving compensation paid in New Jersey and who is a resident of Pennsylvania and claims exemption from withholding of New Jersey Gross Income Tax under the reciprocal agreement between New Jersey and Pennsylvania or who claims exemption from withholding of New Jersey Gross Income Tax under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act. **Do not forward this Form to the Division of Taxation.**

**This Form May Be Reproduced  
Do Not Forward This Form To The Division of Taxation**

# Right to be Free of Gender Inequity or Bias in Pay, Compensation, Benefits or Other Terms and Conditions of Employment

*New Jersey and federal laws prohibit employers from discriminating against an individual with respect to his/her pay, compensation, benefits, or terms, conditions or privileges of employment because of the individual's sex.*

## FEDERAL LAW

Title VII of the Civil Rights Act of 1964 prohibits employment discrimination based on, among other things, an individual's sex. Title VII claims must be filed with the United States Equal Employment Opportunity Commission (EEOC) before they can be brought in court. Remedies under Title VII may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

The Equal Pay Act of 1963 (EPA) prohibits discrimination in compensation based on sex. EPA claims can be filed either with the EEOC or directly with the court. Remedies under the EPA may include the amount of the salary or wages due from the employer, plus an additional equal amount as liquidated damages.

Please be mindful that in order for a disparity in compensation based on sex to be actionable under the EPA, it must be for equal work on jobs the performance of which requires equal skill, effort, and responsibility, and which are performed under similar working conditions.

There are strict time limits for filing charges of employment discrimination. For further information, contact the EEOC at 800-669-4000 or at [www.eeoc.gov](http://www.eeoc.gov).

## NEW JERSEY LAW

The New Jersey Law Against Discrimination (LAD) prohibits employment discrimination based on, among other things, an individual's sex. LAD claims can be filed with the New Jersey Division on Civil Rights (NJDCR) or directly in court. Remedies under the LAD may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

Another State law, N.J.S.A. 34:11-56.1 et seq., prohibits discrimination in the rate or method of payment of wages to an employee because of his or her sex. Claims under this wage discrimination law may be filed with the New Jersey Department of Labor and Workforce Development (NJDLWD) or directly in court. Remedies under this law may include the full amount of the salary or wages owed, plus an additional equal amount as liquidated damages.

Please be mindful that under the State wage discrimination law a differential in pay between employees based on a reasonable factor or factors other than sex shall not constitute discrimination.

There are strict time limits for filing charges of employment discrimination. For more information regarding LAD claims, contact the NJDCR at 609-292-4605 or at [www.njcivilrights.gov](http://www.njcivilrights.gov). For information concerning N.J.S.A. 34:11-56.1 et seq., contact the Division of Wage and Hour Compliance within the NJDLWD at 609-292-2305 or at <http://lwd.state.nj.us>.

***This notice must be conspicuously displayed.***



## Acknowledgment of Receipt of Gender Equity Notification

I received a copy of the gender equity notification on the date listed below.  
I have read it and I understand it.

\_\_\_\_\_  
Name (signature)

\_\_\_\_\_  
Name (print)

\_\_\_\_\_  
Date



NEW JERSEY DEPARTMENT OF  
**LWD**  
LABOR AND WORKFORCE DEVELOPMENT  
nj.gov/labor

# New Jersey Earned Sick Leave

## Notice of Employee Rights

Under New Jersey's Earned Sick Leave Law, most employees have a right to accrue up to 40 hours of earned sick leave per year. Go to [nj.gov/labor](http://nj.gov/labor) to learn which employees are covered by the law.

**New employees must receive this written notice from their employer when they begin employment, and existing employees must receive it by November 29, 2018. Employers must also post this notice in a conspicuous and accessible place at all work sites, and provide copies to employees upon request.**

### YOU HAVE A RIGHT TO EARNED SICK LEAVE.

#### Amount of Earned Sick Leave

Your employer must provide up to a total of 40 hours of earned sick leave every benefit year. Your employer's benefit year is:

Start of Benefit Year: \_\_\_\_\_ End of Benefit Year: \_\_\_\_\_

#### Rate of Accrual

You accrue earned sick leave at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours of leave per benefit year. Alternatively, your employer can provide you with 40 hours of earned sick leave up front.

#### Date Accrual Begins

You begin to accrue earned sick leave on October 29, 2018, or on your first day of employment, whichever is later.

*Exception:* If you are covered by a collective bargaining agreement that was in effect on October 29, 2018, you begin to accrue earned sick leave under this law beginning on the date that the agreement expires.

#### Date Earned Sick Leave is Available for Use

You can begin using earned sick leave accrued under this law on February 26, 2019, or the 120th calendar day after you begin employment, whichever is later. However, your employer can provide benefits that are more generous than those required under the law, and can permit you to use sick leave at an earlier date.

#### Acceptable Reasons to Use Earned Sick Leave

You can use earned sick leave to take time off from work when:

- You need diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or you need preventive medical care.
- You need to care for a **family member** during diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or your family member needs preventive medical care.
- You or a family member **have been the victim of domestic violence or sexual violence** and need time for treatment, counseling, or to prepare for legal proceedings.
- You need to attend **school-related conferences, meetings, or events** regarding your child's education; or to attend a school-related meeting regarding your child's health.
- Your employer's business **closes due to a public health emergency** or you need to care for a child whose school or child care provider closed due to a public health emergency.

#### Family Members

The law recognizes the following individuals as "family members:"

- Child (biological, adopted, or foster child; stepchild; legal ward; child of a domestic partner or civil union partner)
- Grandchild • Sibling • Spouse • Parent • Grandparent
- Domestic partner or civil union partner
- Spouse, domestic partner, or civil union partner of an employee's parent or grandparent
- Sibling of an employee's spouse, domestic partner, or civil union partner
- Any other individual related by blood to the employee
- Any individual whose close association with the employee is the equivalent of family

#### Advance Notice

If your need for earned sick leave is foreseeable (can be planned in advance), your employer can require up to 7 days' advance notice of your intention to use earned sick leave. If your need for earned sick leave is unforeseeable (cannot be planned in advance), your employer may require you to give notice as soon as it is practical.

#### Documentation

Your employer can require reasonable documentation if you use earned sick leave on 3 or more consecutive work days, or on certain dates specified by the employer. The law prohibits employers from requiring your health care provider to specify the medical reason for your leave.

#### Unused Sick Leave

Up to 40 hours of unused earned sick leave can be carried over into the next benefit year. However, your employer is only required to let you use up to 40 hours of leave per benefit year. Alternatively, your employer can offer to purchase your unused earned sick leave at the end of the benefit year.

#### You Have a Right to be Free from Retaliation for Using Earned Sick Leave

Your employer cannot retaliate against you for:

- Requesting and using earned sick leave
- Filing a complaint for alleged violations of the law
- Communicating with any person, including co-workers, about any violation of the law
- Participating in an investigation regarding an alleged violation of the law, and
- Informing another person of that person's potential rights under the law.

Retaliation includes any threat, discipline, discharge, demotion, suspension, or reduction in hours, or any other adverse employment action against you for exercising or attempting to exercise any right guaranteed under the law.

#### You Have a Right to File a Complaint

You can file a complaint with the New Jersey Department of Labor and Workforce Development online at [nj.gov/labor/wagehour/complnt/filing\\_wage\\_claim.html](http://nj.gov/labor/wagehour/complnt/filing_wage_claim.html) or by calling 609-292-2305 between 8:30 a.m. and 4:30 p.m., Monday through Friday.

**Keep a copy of this notice and all documents that show your amount of sick leave accrual and usage.**

You have a right to be given this notice in English and, if available, your primary language.

For more information visit the website of the Department of Labor and Workforce Development: [nj.gov/labor](http://nj.gov/labor).



Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor).  
If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.

New Jersey Department of Labor and Workforce Development

Chapter 194, Laws of New Jersey, 2009, Relating to

## **Employer Obligation to Maintain and Report Records**

Regarding Wages, Benefits, Taxes and Other Contributions and Assessments Pursuant to State Wage, Benefit and Tax Laws

**Wage Payment Law** (N.J.S.A. 34:11-4.1 et seq.) and

**Wage and Hour Law** (N.J.S.A. 34:11-56a et seq.)

Each employer must keep a record of each employee which contains the following information:

1. The name of the employee;
2. The address of the employee;
3. The birth date of the employee if the employee is under the age of 18;
4. The total hours worked by the employee each day and each workweek;
5. The earnings of each employee, including the regular hourly wage, gross to net amounts with itemized deductions, and the basis on which wages are paid;
6. Regarding each employee who receives gratuities, the total gratuities received by the employee during the payroll week;
7. Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the following information: (a) the employee's name, (b) the employee's address, (c) the employee's social security number, (d) the name and address of the employer, (e) the calendar day or week covered by the report, and (f) the total amount of gratuities received; and
8. Regarding each employee for whom the employer claims credit for food or lodging as a cash substitute for the employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing such food or lodgings, including but not limited to the nature and amount of any expenditures entering into the computation of the fair value of the food or lodging and the date required to compute the amount of the depreciated investment in any assets allocable to the furnishing of the lodgings, including the date of acquisition or construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such assets.

The employer may use any system of time keeping provided that it is a complete, true and accurate record.

The employer must keep the wage and hour records described above for a period of six years.

The employer must keep the wage and hour records described above at the place of employment or in a central office in New Jersey.

**Prevailing Wage Act** (N.J.S.A. 34:11-56.25 et seq.)

The Prevailing Wage Act applies to employers only under certain circumstances.

Specifically, it applies only when an employer enters into a contract in excess of the prevailing wage contract threshold amount for any public work (as the term "public work" is defined at N.J.S.A. 34:11-56.26) to which any

public body is a party or for public work to be done on a property or premises owned by a public body or leased or to be leased by a public body.

Each public works contractor must submit to the public body or lessor which contracted for the public works project a certified payroll record containing the following employee information:

1. Name;
2. Address;
3. Social security number;
4. Craft or trade;
5. Actual hourly rate of pay;
6. Actual daily, overtime and weekly hours worked in each craft or trade;
7. Gross pay;
8. Itemized deductions;
9. Net pay paid to the employee;
10. Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and
11. Fringe benefits paid in cash to the employee.

Each public works contractor must, within 10 days of payment of wages, submit the certified payroll record to the public body or the lessor which contracted for the public works project.

Each public works contractor which employs one or more apprentices on a public works project must maintain with its records written evidence that the apprentice or apprentices are registered in an approved apprenticeship program while performing work on the project.

**Unemployment Compensation Law** (N.J.S.A. 43:21-1 et seq.),

**Temporary Disability Benefits Law** (N.J.S.A. 43:21-25 et seq.) and

**Family Leave Insurance Benefits Law**, P.L. 2008, c. 17.

Payroll records: Each employing unit must maintain a record for each worker engaged in employment, which record must contain the following information about the worker:

1. Full name, address and social security number;
2. Total remuneration paid in each pay period showing separately cash, including commissions and bonuses; the cash value of all compensation in any medium other than cash; gratuities received regularly in the course of employment if reported by the employee, or if not so reported, the minimum wage rate prescribed under applicable laws of this State or of the United States, or the amount of remuneration actually received by the employee, whichever is higher, and service charges collected by the employer and distributed to workers in lieu of gratuities and tips;
3. An entry under the heading "special payments" of the amount of any special payments, such as bonuses and gifts, which have been paid during the pay period but which relate to employment in a prior period. The following shall be shown separately under this heading: cash payments, cash value of other remuneration, the nature of such payments, the period during which the services were performed for which special payments were payable;
4. The date hired, rehired and returned to work after temporary layoff;
5. The date separated from employment and the reason for separation;
6. Such information as may be necessary to determine remuneration on a calendar week basis; and
7. The number of base weeks (as the term "base week" is defined in N.J.S.A. 43:21-19(t)) and wages.

All records referred to in 1. through 7. above must be kept safe and readily accessible at the New Jersey place of business of the employing unit.

All records referred to in 1. through 7. above must be retained for the current calendar year and for the four preceding calendar years.

Once an employer becomes inactive, the employer must keep all records referred to in 1. through 7. above for the subsequent six quarters.

Wage reporting: Each employer (other than employers of domestic service workers) must electronically file a WR-30, "Employer Report of Wages Paid," with the Division of Revenue, within the Department of the Treasury, within 30 days after the end of each quarter. The WR-30 lists the name, social security number and wages paid to each employee and the number of base weeks worked by the employee during the calendar quarter.

Each employer of domestic service workers (as the term "domestic service worker" is defined at N.J.A.C. 12:16-13.7(b)) must file an annual, rather than quarterly, WR-30 with the Division of Revenue, within the Department of the Treasury.

Contribution reporting: Each employer (other than employers of domestic service workers) must electronically file an NJ-927, "Employer's Quarterly Report," with the Division of Revenue, within the Department of the Treasury, and remit the corresponding unemployment insurance, supplemental workforce fund, workforce development partnership fund, temporary disability insurance and family leave insurance contribution payments, within 30 days after the end of each quarter. The NJ-927 lists the total of all wages paid, the wages paid in excess of the taxable maximum, the taxable wages on which contributions are due, the number of workers employed during the pay period, the number of workers insured under a "private plan" for temporary disability insurance and the number of workers insured under a "private plan" for family leave insurance.

Each employer of domestic service workers (as the term "domestic service worker" is defined in N.J.A.C. 12:16-13.11(c)) must file an annual, rather than quarterly, NJ-927H, "Domestic Employer's Annual Report," with the Division of Revenue, within the Department of the Treasury.

Temporary Disability Insurance and Family Leave Insurance information: Each employer must retain all records pertaining to any election to discontinue a private plan for temporary disability insurance and/or family leave insurance benefits and must make such records available for inspection by the Division of Temporary Disability Insurance for a one-year period from the date that the private plan is terminated.

Each employer having a private plan for temporary disability insurance and/or family leave insurance must, within 10 days after the Division of Temporary Disability Insurance has mailed the employer a request for information with respect to a period of disability, furnish the Division with any information requested or known to the employer which may bear upon the eligibility of the claimant.

Each employer having two or more approved private plans in effect during a calendar half-year or any portion thereof must, on or before the 30<sup>th</sup> day following the close of the calendar half-year, file a report showing the amount of taxable wages paid during such calendar half-year to employees while covered under each such private plan.

Each employer who provides temporary disability insurance to its employees through a self-insured private plan must, for the six-month periods ending June 30 and December 31 of each calendar year during which the self-insured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the respective six-month period showing:

1. The number of claims received during the six-month period,

2. The number of claims accepted during the six-month period,
3. The amount of benefits paid during the six-month period, and
4. Such other information as the Division of Temporary Disability Insurance may require with respect to the financial ability of the self-insurer to meet the self-insured's obligations under the plan.

On or before the 30<sup>th</sup> day following the close of each calendar year during which a self-insured private plan for temporary disability insurance is in effect, the employer must file a report with the Division of Temporary Disability Insurance showing:

1. The amount of funds available at the beginning of that year for payment of disability benefits,
2. The amount contributed by workers during that year,
3. The amount contributed by the employer during that year,
4. The amount of disability benefits paid during that year,
5. Direct cost of administration of the plan during that year, and
6. The number of employees covered by the plan as of December 31.

Each employer who provides family leave insurance to its employees through a self-insured private plan must for the one-year period ending December 31 of each calendar year during which a self-insured private plan is in effect file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the one-year period showing the following information with regard to each of the following types of claims: care of a sick child, care of a sick spouse, care of a sick domestic partner, care of a sick civil union partner, care of a sick parent, bonding by biological parent with a newborn child, bonding by domestic partner or civil union partner of biological parent with a newborn child, bonding by individual with newly adopted child:

1. The number of claims for family leave insurance benefits received during the one-year period,
2. The number of claims for family leave insurance benefits accepted during the one-year period,
3. The number of workers who received family leave insurance benefits during the one-year period,
4. The amount of family leave insurance benefits paid during the one-year period,
5. The average weekly family leave insurance benefit during the one-year period,
6. The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration during the one-year period,
7. With regard solely to family leave insurance benefit claims to care for sick family members, the amount of intermittent family leave insurance benefits paid during the one-year period, and
8. The average duration of family leave insurance benefits, in days, during the one-year period.

The information reported in 1. through 8. above must be broken down by sex and by age group, beginning at 25 years and under and increasing in increments of 10.

On or before the 30<sup>th</sup> day following the close of each calendar year during which a self-insured private plan for family leave insurance is in effect, the employer must file a report with the Division of Temporary Disability Insurance showing:

1. The amount of funds available at the beginning of that year for payment of family leave insurance benefits,
2. The amount contributed by workers during that year,
3. The direct cost of administration of the plan during that year,
4. The number of employees covered by the plan as of December 31, and
5. Such other information as the Division of Temporary Disability Insurance may require with respect to the financial ability of the self-insurer to meet the self-insured's obligation under the plan.

## **Workers' Compensation Law** (N.J.S.A. 34:15-1 et seq.)

Upon the happening of an accident or the occurrence of any occupational disease, an employer who has insurance coverage or utilizes a third-party administrator shall promptly furnish the insurance carrier or the third-party administrator with accident or occupational disease information.

Within three weeks after an accident or upon knowledge of the occurrence of an occupational disease, every insurance carrier, third-party administrator, statutory non-insured employer, including the State, counties, municipalities and school districts, and duly authorized self-insured employer not utilizing a third-party administrator must file a report designated as "first notice of accident" in electronic data interchange media with the Division of Workers' Compensation through the Compensation Rating and Inspection Bureau in a format prescribed by the Compensation Rating and Inspection Bureau. When filed by an insurance carrier or third-party administrator, the report must also be sent to the employer. If the employer disagrees with the report, the employer may prepare and sign an amended report and file the amended report with the insurance carrier or third-party administrator. The amended report must then be filed electronically with the Division through the Compensation Rating and Inspection Bureau.

Every insurance carrier providing workers' compensation insurance and every workers' compensation self-insured employer shall designate a contact person who is responsible for responding to issues concerning medical and temporary disability benefits where no claim petition has been filed or where a claim petition has not been answered. The full name, telephone number, mailing address, email address and fax number of the contact person must be submitted to the Division of Workers' Compensation utilizing the Division's contact person form in the manner instructed on the form.

Each employer, when directed to do so by the Division of Workers' Compensation, must submit to the Division of Workers' Compensation copies of such medical certificates and reports as it may have on file.

## **Gross Income Tax Act** (N.J.S.A. 54A:1-1 et seq.)

Employer's Quarterly Report: The Employer's Quarterly Report, NJ-927, reports New Jersey Gross Income Tax withheld, unemployment insurance, supplemental workforce fund, workforce development partnership fund, family leave insurance and temporary disability insurance wage and withholding information.

Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar quarter, regardless of the amount of tax actually due for a particular quarter. Quarterly reports are due on the 30th day of the month following the end of each quarter.

Employers of "domestic service workers" may report and pay New Jersey Gross Income Tax withheld on an annual, rather than quarterly, basis on an NJ-927H.

Records to be kept: Every employer is required to keep all pertinent records available for inspection by authorized representatives of the New Jersey Division of Taxation. Such records must include the following:

1. The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;
2. The names, addresses and occupations of employees receiving such payments;
3. The periods of their employment;
4. Their social security numbers;
5. Their withholding exemption certificates;
6. The employer's New Jersey Taxpayer Identification Number;
7. Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed;

8. The dates and amounts of payments made; and
9. Days worked inside and outside of New Jersey for all nonresident employees.

## Contact Information

If an employee or an employee's authorized representative wishes to contact a State representative in order to provide information to or file a complaint with the representative regarding an employer's possible failure to meet any of the requirements set forth above, he or she may use the following contact information:

For possible failure to meet the record keeping or reporting requirements of the **Wage Payment Law, Wage and Hour Law or Prevailing Wage Act:**

Phone: 609-292-2305  
E-mail: [wagehour@dol.nj.gov](mailto:wagehour@dol.nj.gov)  
Mail: New Jersey Department of Labor and Workforce Development  
Division of Wage and Hour Compliance  
P.O. Box 389  
Trenton, NJ 08625-0389

For possible failure to meet the record keeping or reporting requirements of the **Unemployment Compensation Law, Temporary Disability Benefits Law or Family Leave Insurance Benefits Law:**

Phone: 609-292-2810  
E-mail: [emplaccts@dol.nj.gov](mailto:emplaccts@dol.nj.gov)  
Mail: New Jersey Department of Labor and Workforce Development  
Division of Employer Accounts  
P.O. Box 947  
Trenton, NJ 08625-0947

For possible failure to meet the record keeping or reporting requirements of the **Workers' Compensation Law:**

Phone: 609-292-2515  
E-mail: [dwc@dol.nj.gov](mailto:dwc@dol.nj.gov)  
Mail: New Jersey Department of Labor and Workforce Development  
Division of Workers' Compensation  
P.O. Box 381  
Trenton, NJ 08625-0381

For possible failure to meet the record keeping or reporting requirements of the **Gross Income Tax Act:**

Phone: 609-292-6400  
E-mail: [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.state.nj.us)  
Mail: New Jersey Department of the Treasury  
Division of Taxation • Information and Publications Branch  
P.O. Box 281  
Trenton, NJ 08625-0281



*This notice must be conspicuously posted. Not later than December 7, 2011, each employee must also be provided a written copy of the notice or, for employees hired after November 7, 2011, a written copy of the notice must be provided at the time of the employee's hiring. See N.J.A.C. 12:2-1.3 for alternate methods of posting and distribution by electronic means.*

*Your employer is subject to the*  
**Family Leave Insurance**

provisions of the New Jersey Temporary Disability Benefits Law

New Jersey employees can receive cash benefits while taking leave from work to bond with a new child, care for a loved one with a physical or mental health condition, or cope with domestic or sexual violence. Employees can receive benefits for up to 12 consecutive weeks or 56 intermittent days in a 12-month period.

Ask your employer whether they participate in the state family leave insurance plan (“state plan”) or have a private family leave insurance plan (“private plan”). See the current year’s maximum benefit level, eligibility requirements, and how to apply at [myleavebenefits.nj.gov/fli](http://myleavebenefits.nj.gov/fli).

### State Plan

The state plan provides 85% of workers’ average weekly wages, up to a maximum amount set for each calendar year. Payroll contributions from employees finance this program.

### Private Plan

An employer may provide family leave insurance through a private insurance carrier, if approved by the Division of Temporary Disability and Family Leave Insurance. The plan must be at least as generous as the state plan. If your employer has an approved private plan, they must provide information about coverage and how to apply for benefits.

### Job Protection

While you receive benefits, your job may be protected under state or federal law. Learn more at [myleavebenefits.nj.gov/jobprotection](http://myleavebenefits.nj.gov/jobprotection).

### Bond With a New Child

Benefits are for bonding with a newborn, newly adopted, or newly placed foster child. You can receive benefits during the first year after your child was born, adopted, or placed in your care.

### Family Caregivers

Benefits are to care for a loved one’s mental or physical health. When applying, your loved one’s medical provider will need to certify their need for your care.

### Victims or Survivors of Domestic or Sexual Violence and Their Caregivers

Benefits are to handle certain matters related to domestic or sexual violence or caring for a loved one who is a victim or survivor.

Enforced by: Division of Temporary Disability and Family Leave Insurance  
NJ Department of Labor & Workforce Development  
PO Box 387 • Trenton, New Jersey 08625-0387

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor).

The New Jersey Department of Labor and Workforce Development is an equal opportunity employer with equal opportunity programs. Auxiliary aids and services are available upon request to individuals with disabilities.



***Display this poster in a place noticeable to all employees.***

**WAGE PAYMENT NOTIFICATION FORM**

Rate or rates of pay: \_\_\_\_\_

Overtime rate or rates of pay: \_\_\_\_\_

Paid by/on: \_\_\_\_\_

Pay Frequency: \_\_\_\_\_

Place of Payment: \_\_\_\_\_

Regularly scheduled pay day(s)/dates(s): \_\_\_\_\_

**I, the employee, acknowledge that I have received a copy of this notice:**

Employee name: \_\_\_\_\_

Employee signature: \_\_\_\_\_

Date: \_\_\_\_\_