

NEW JERSEY

Labor Laws

Minimum Wage

schedule below.

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

STATUTORY MINIMUM WAGE RATE

Employees are to be paid not less than the New Jersey minimum wage in accordance with the

Date	Most Employers	Seasonal & Small Employers (fewer than 6)	Agricultural Employers	Cash Wage for Tipped Workers**	Wage for Long- Term Care Facility Direct Care Staff Members***
1-1-20	\$11	\$10.30	\$10.30	\$3.13	\$11, \$14 as of 11/1/20
1-1-2021	\$12	\$11.10	No Change	\$4.13	\$15
1-1-2022	\$13	\$11.90	\$11.05	\$5.13	\$16
1-1-2023	\$14	\$12.70	\$11.70	No Change	\$17
1-1-2024	\$15	\$13.50	\$12.50	No Change	\$18
1-1-2025	TBD	\$14.30	\$13.40	TBD	TBD
1-1-2026	TBD	\$15.00	\$14.20	TBD	TBD
1-1-2027	TBD	TBD	\$15	TBD	TBD

⁴ Under the law, the "effective minimum wage rate" for any given year covered by this chart is the highest of the federal minimum wage rate, the minimum wage rate set by New Jersey statute, or a minimum wage rate adjusted to account for increases in the Consumer Price Index (CPI). The minimum wage rates listed in the chart through 2022 are the true effective minimum wage rates for those years. However, the minimum wage rates listed for 2023 and the following years reflect only the NJ statutory rates (and, thus, are estimates), in that we do not yet know whether either the federal minimum wage rate or the CPI-adjusted rates will exceed the NJ statutory rates for those

** Cash wage plus tips must equal at least the State minimum wage.

** As of 11/1/2020, Long-Term Care Facility Direct Care Staff Members are paid \$3.00 above the State minimum hourly wage and increases accordingly anytime the State minimum wage increases. ⁴ Overtime at the time and a half regular rate is due with the exception of certain truck drivers, loaders, helpers and mechanics involving vehicles weighing in excess of 10,000 lbs. GVW and who travel interstate.

OVERTIME

Overtime is payable at the rate of 1.5 times the employee's regular hourly rate for hours worked in excess of 40 in any week except where otherwise specifically provided by wage

- Exempt from the overtime entitlement are:
- executive, administrative, and professional employees
- employees engaged in labor on a farm or relative to raising or care of livestock; and limousine drivers.

WAGE ORDER REGULATIONS

Employees in the occupations found below are covered by this wage order and regulations and must be paid not less than the statutory minimum wage rate.

- First processing of farm products Hotel and motel
- Food service (restaurant industry)
- Seasonal amusement

These regulations are contained in N.J.A.C. 12:56-11.1 et seq.

EXEMPTIONS

Department of Labor and Workforce Development

Exempt from the statutory minimum wage rate are full-time students employed by the college or university at which they are enrolled at not less than 85% of the effective minimum wage rate; outside sales person; sales person of motor vehicles; part time employees primarily engaged in the care and tending of children in the home of the employer; and minors under 18 (**EXCEPT** that minors under 18 in the first processing of farm products, hotels, motels, restaurants, retail, beauty culture, laundry, cleaning, dyeing, light manufacturing and apparel occupations are covered by the wage order rates as above and vocational school graduates with special permits under the Child Labor Law are covered by the statutory rate).

Employees at summer camps, conferences and retreats operated by any nonprofit or religious corporation or association are exempt from minimum and overtime rates during the months of June, July, August and September.

LABOR ON A FARM AT PIECE-RATE

Employees engaged on a piece-rate basis to labor on a farm shall be paid for each day worked not less than the minimum hourly wage rate multiplied by the total number of hours worked.

PENALTIES

Any employer who violates any provisions of this act shall be guilty of a disorderly persons violation and upon conviction shall be punished by a fine of not less than \$100 nor more than \$1,000.

As an alternative to or in addition to any other sanctions provided by law for violations, the Commissioner is authorized to assess and collect administrative penalties, up to a maximum of \$250 for a first violation and up to a maximum of \$500 for each subsequent violation.

The employer shall also pay the Commissioner an administrative fee equal to not less than 10% or more than 25% of any payment due to employees.

Penalties for violation of this order are set forth in N.J.S.A. 34:11-56a22.

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*, or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200. 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. THE NEW JERSEY DEPARTMENT OF

DOL I ABOR & WORKFORCE DEVELOPM

MW-220

REV. 01/2022

Display this poster in a conspicuous place

NOTICE: This state has its own minimum wage law. Employers are also required to display the federal Employee Rights Under the Fair Labor Standards Act posting, which indicates the federal minimum wage. Where federal and state rates both apply to an employee, the U.S. Department of Labor dictates that the employee is entitled to the higher minimum wage rate. THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.



The New Jersey Family Leave Act (NJFLA)

entitles certain employees to take up to 12 weeks of family leave in a 24-month period without losing their jobs

Employers generally must provide NJFLA leave if —

- The EMPLOYER has at least 30 employees worldwide OR is a government entity, regardless of size;
- The EMPLOYEE has worked for that employer for at least 1 year, AND has worked at least 1,000 hours in the past 12 months; and
- The LEAVE is being taken to: Care for or bond with a child within 1 year of the child's birth or placement for adoption or foster care;
- tote that the NJ Family Leave Act does not E Care for a family member, or someone who is the equivalent of family, who has a serious health condition, or who has been isolated wele reave for the employees own health or quarantined because of suspected exposure to a communicable disease (including COVID-19) during a state of emergency; or
- ertain employees may be eligible for
- Provide required care or treatment for a child during a state of emergency if their school or place of care is closed due to an mai leave under the federal Family an epidemic of a communicable disease (including COVID-19) or other public health emergency.

711 (Relay Serv.

Remedies may include money damages, an order to stop violating the Act, adoption of new policies and procedures, attorney's fees, and more.

To get more information or file a complaint, contact the Division on Civil Rights



NJCivilRights.gov



No one can retaliate against you for attempting to take or taking NJFLA leave, reporting NJFLA violations, or exercising other rights under the NJFLA

All entities subject to the New Jersey Family Leave Act, N.J.S.A. 34:11B-1 et seq., shall display this official poster in places easily visible to all employees and applicants for employment

assistance made available as needed

WHAT IS MISCLASSIFICATION?

is performed: and

cited New Jersey laws.

REPORTING MISCLASSIFICATION

CALL:

To seek further information:

above tests.

contractors

08625-0110. Telephone: (609) 777-3200.

IF MY EMPLOYER HAD ME SIGN AN INDEPENDENT CONTRACTOR AGREEMENT BEFORE HIRING **Unemployment Insurance** ME, DOES THAT MAKE ME AN INDEPENDENT CONTRACTOR? Misclassification is the practice of an employer improperly classifying employees as independent Benefits are payable to workers who lose their jobs or who are working less than full time because of a lack New Jersey employers have the option of providing coverage to their employees through an approved No. Your employment status is determined based on an analysis of all the facts surrounding your of full-time work and who meet the eligibility requirements of the law. Misclassification may illegally deprive workers of basic rights, protections, and benefits guaranteed to relationship with the employer under the ABC test. If you become totally or partially unemployed, file a claim for unemployment insurance benefits as soon employees such as the right to be paid the **minimum wage**, the right to **overtime** pay, **time and** NJ DOL would review the agreement you signed but your employment relationship would not be as possible. The easiest, quickest way is to file online at myunemployment.nj.qov. You can also file a claim mode of pay protections, the protection against illegal deductions from pay, unemployment determined by this agreement alone over the phone by contacting our Reemployment Call Centers at one of these numbers listed below. Note, compensation, temporary disability benefits, family leave insurance benefits, workers' New Jersey courts have ruled that to consider only the agreement, if one exists, and not the totality if you were a maritime employee in the last 18 months or live outside of the United States, you must file compensation, family leave and earned sick leave of the facts surrounding your relationship with the presumed employer, would be to "place form over your claim over the phone. Be prepared to have information about yourself, your employer and your work Often when workers are paid in cash "off the books", it may be a method to hide misclassification or substance," which the courts say is wrong. history available when filing your claim. other employment related legal obligations. WHAT HAPPENS WHEN IT IS FOUND BY A STATE AGENCY OR COURT THAT AN EMPLOYER HAS Cumberland Call Center.....856-507-2340 Freehold Call Center.....732-761-2020 AM I AN EMPLOYEE OR AN INDEPENDENT CONTRACTOR? MISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR? Out of State.....1-888-795-6672 Union City Call Center......201-601-4100 Under New Jersey's Unemployment Compensation Law, Wage and Hour Law, Wage Payment Law, In addition to the award of a remedy or remedies to make the misclassified employee or the State agency Wage Collection Law, Temporary Disability Benefits Law (including sections providing for Family Leave whole for the employer's violation of the underlying New Jersey wage, benefit or tax law (for example, the Insurance) and Earned Sick Leave Law, if you perform a service and are paid, **you are presumed to be** award of back pay to the misclassified employee who has been illegally deprived of the statutory minimum **Disability Insurance an employee**, unless the employer can prove all three of the following: wage or overtime premium pay in violation of the State Wage and Hour law, or whose pay was subject to Benefits are payable to New Jersey workers who suffer a non-work-related illness, injury, or other medical You have been and will continue to be free from control or direction over performance of the service, illegal deductions in violation of the State Wage Payment law), New Jersey law also empowers the Department ondition that prevents them from working. Temporary disability insurance coverage includes new and both under a contract of service and in fact: and of Labor and Workforce Development to take **actions** and impose **penalties** against an employer who has xpecting mothers during their final weeks of pregnancy and recovery. If you become disabled and wish misclassified employees including: The service is either outside the usual course of the business for which such service is performed, or to apply for disability benefits, start by asking whether your employer participates in the state disability the service is performed outside of all the places of business of the enterprise for which such service A penalty paid by the employer to the misclassified employee of not more than 5 percent of the nsurance plan or has a private insurance plan. worker's gross earnings over the past 12 months. New Jersey State Disability Insurance Plan* ("state plan") You are customarily engaged in an independently established trade, occupation, profession or A penalty of up to \$250 per misclassified employee for a first violation and up to \$1,000 per If you are covered under the state insurance plan, you may apply for disability benefits (or download a misclassified employee for each subsequent violation paper application — Form DS-1) online at myleavebenefits.nj.gov. Applying online is faster. This is referred to in New Jersev as the **"ABC test"** for independent contractor status. For violation of State wage, benefit or tax laws in connection with the misclassification of employees, the imposition of Submit the completed paper application by fax to: 609-984-4138 Please go to **www.myworkrights.nj.gov** to learn about the factors considered for each of the three or mail to: Division of Temporary Disability Insurance A stop-work order. The suspension or revocation of any one or more licenses that are held by the employer PO Box 387 DO I HAVE TO PROVE THAT I AM AN EMPLOYEE? Trenton, New Jersey 08625-0387 and that are necessary to operate the employer's business No. If you worked and were paid, you are presumed to be an employee. It is the employer's burden Additional **penalties and fees payable to the Department** and where wages are owed to the For more information, visit myleavebenefits.nj.gov or call 609-292-7060. to show that all three parts of the ABC test are met. employee, an additional amount in liquidated damages payable to the employee equal to If the employer can't meet its burden to establish all **three** parts of the ABC test, then you are deemed not more than 200 percent of the wages owed. to be an employee, entitled to the rights, protections, and benefits of an employee under the above-AM I PROTECTED FROM RETALIATION BY MY EMPLOYER FOR REPORTING MISCLASSIFICATION? If you believe you are misclassified, email misclass@nj.dol.gov. Employees are protected from retaliation by their employers for having made an inquiry or complaint DOES IT MATTER IF I RECEIVED AN IRS FORM 1099, AS OPPOSED TO IRS FORM W-2? to the employer, to the Commissioner of Labor or to an authorized representative regarding any SAFE Act possible violation by the employer of any State wage, benefit or tax law, including those inquiries or No. It does not matter which federal tax form the employer uses to report earnings. complaints that involve misclassification, or because the employee caused to be instituted or is about What matters are the facts surrounding your working relationship with the employer and the to cause to be instituted any proceeding under or related to State wage, benefit or tax law, or because application of the ABC test to those facts. the employee has testified or is about to testify in such a proceeding. he New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), P.L. 2013, c.82, provides that certain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days in a of domestic violence or a sexually violent offense. The unpaid leave may be taken intermittently in Where such retaliation has occurred, the Department is authorized by law to issue an administrative penalty against the employer; however, only the courts are authorized by law to order reinstatement 2-month period, to address circumstances resulting from domestic violence or a sexually violent offense. To be eligible, the employee must have worked at least 1,000 hours during the immediately preceding and/or back pay 2-month period. Further, the employee must have worked for an employer in the State that employs 25 or more employees for each working day during each of 20 or more calendar workweeks in the thencurrent or immediately preceding calendar year. f you have been misclassified and would like to file a claim, you can do so here: DISPLAY THIS POSTER IN A CONSPICUOUS PLACE https://wagehour.dol.state.nj.us/default.htm ave under the NJ SAFE Act may be taken by an employee who is a victim of domestic violence, as that erm is defined in N.J.S.A. 2C:25-19, or a victim of a sexually violent offense, as that term is defined in N.J.S.A. 30:4-27.6. Leave may also be taken by an employee whose child, parent, spouse, domestic partner, WRITE: EMPLOYER ACCOUNTS FAX: THE NEW JERSEY DEPARTMENT OF r civil union partner is a victim of domestic violence or a sexually violent offense. misclass@dol.nj.gov | 609-292-2321 | 609-292-7801 | SUBJECT – MISCLASSIFICATIO LABOR & WORKFORCE NJ DEPARTMENT OF LABOR AND eave under the NJ SAFE Act may be taken for the purpose of engaging in any of the following activities as DEVELOPMENT NJ.GOV/LABOR WORKFORCE DEVELOPMENT hey relate to an incident of domestic violence or a sexually violent offense: **1 JOHN FITCH PLAZA** Seeking medical attention for, or recovering from, physical or psychological injuries caused P.O. Box 942 by domestic or sexual violence to the employee or the employee's child, parent, spouse, TRENTON, NJ 08625-0942 domestic partner or civil union partner MW-899 Whichever way you chose to reach out, multilingual staff will be able to assist you and translation Obtaining services from a victim services organization for the employee or the employee's You can also visit www.myworkrights.nj.gov to learn more about misclassification. child, parent, spouse, domestic partner, or civil union partner REV. 05/2020 Obtaining psychological or other counseling for the employee or the employee's child, parent, spouse, domestic partner or civil union partner Participating in safety planning, temporarily or permanently relocating, or taking other **NOTICE:** This state requires an employer to display a Workers' Compensation posting furnished by the employer's insurance carrier or a state agency. Employers should contact their insurance carrier or the actions to increase the safety from future domestic violence or sexual violence or to ensure appropriate state agency to obtain a copy of this state's Workers' Compensation posting or notice of compliance/certificate of insurance. Employees should refer to the Workers' Compensation posting or notice of partner or civil union partne THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT FULFILL THIS STATE'S WORKERS' COMPENSATION POSTING REQUIREMENT **NOTICE:** In accordance with State Child Labor Law N.J.S.A. 34:2-21-5, every employer that employs minors under 18 must keep and conspicuously post the Schedule of Hours of Minors Under 18 Years of Age from domestic violence or sexual violence: or with the following information: Names of minors under 18, schedule of hours, maximum daily and weekly hours permitted, daily in and out times, and meal period in and out times. This schedule shall be on a form provided by the New Jersey Department of Labor. It is available from the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey parent, spouse, domestic partner, or civil union partner, was a victim. THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT FULFILL THE SCHEDULE OF HOURS POSTING REQUIREMENT Family Leave pply for benefits to:

The Law Against Discrimination (LAD) Prohibits Discrimination and Harassment in Employment Based on Actual or Perceived —

Race or color

- Religion or creed
- Disability
- Aae
- Sexual orientation

Sex

Department of Labor and Workforce Development

NEW JERSEY LAW PROHIBITS WORKER MISCLASSIFICATION

NOTICE OF EMPLOYEE RIGHTS & EMPLOYER RESPONSIBILITIES

- Gender identity or expression Liability for military service
- National origin, nationality, or ancestry
- Pregnancy or breastfeeding
- Marital or domestic partnership or civil union status
- Atypical cellular or blood trait, genetic information including the refusal to submit to genetic testing

------ The law means people cannot be treated differently, harassed, or otherwise discriminated against at work based on their membership in a protected class -------

The law applies to all employers (including labor unions, apprenticeship and training programs, and employment agencies) and in all aspects of employment, including but not limited to:

 Promotion or transfer Termination or demotion

 Recruitment and job postings
Compensation, including salary and benefits Interviews and hiring decisions
All terms, conditions, or privileges of employment Membership in a union

Remedies may include money damages, an order to stop discrimination or harassment, adoption of new policies and procedures, attorney's fees, and more.

If you believe you have experienced discrimination, contact the Division on Civil Rights 1-833-NJDCR4U NJCivilRights.gov 711 (Relay Service)

No one can retaliate against you for reporting LAD violations, filing a discrimination complaint, or exercising other rights under the LAD

All employees, employment agencies, and labor organizations shall display this official poster in places easily visible to all employees and applicants for employment. N.J.A.C. 12:8-1.2.

This poster is in compliance with state posting requirements.

Unemployment Ins

- the economic security of the employee or the employee's child, parent, spouse, domestic Seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, including
- preparing for or participating in any civil or criminal legal proceeding related to or derived
- Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of domestic or sexual violence of which the employee or the employee's child,

New Jersey law provides up to 6 weeks of family leave insurance **Private Family Leave Insurance Plan** ("private penefits. Beginning July 1, 2020, the law will allow up to 12 weeks of continuous family leave or 56 days of intermittent eave. Employees who are covered by family leave insurance can

AD-289

- placement by adoption or foster care. The applicant, or the applicant's spouse or domestic or civil union partner unless a surrogate carried the child.
- Supporting documentation from a health care provider is mandatory.
- care for a victim of domestic violence or a sexually violent offence or for a victim's family member.

Family member" means a child, parent, parent-in-law, sibling, randparent, grandchild, spouse, domestic partner, civil union forced by: NJ Department of Labor and Workforce partner, and any other person related by blood to the employee Development Division of Temporary Disability Insurance, PO Box or with whom the employee has a close association that is the 387, Trenton, NJ 08625-0387 quivalent of a family relationship. This and other required employer posters are available free 'Child" means a biological, adopted, or foster child, stepchild or online at nj.gov/labor, or from the Office of Constituent egal ward of a parent. A child gained by way of a valid written Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200. contract between the parent and a surrogate (gestational

itate Family Leave Insurance Plan ("state

ou can get program information and an application for family eave benefits (form FL-1) online at myleavebenefits.nj.gov, by phone at 609-292-7060, or by mail: Division of Family Leave nsurance, P.O. Box 387, Trenton, NJ 08625-0387. lew mothers who receive temporary disability benefits through the state plan for their pregnancy will get instructions on how to file for family leave benefits after the child is born.

Display this poster in a conspicuous place

Department of Labor and Workforce Development

Your employer is subject to the New Jersey Unemployment & Temporary Disability Benefits Laws

Private Disability Insurance Plan ("private plan")

private plan instead of the state plan. If you are covered under a private plan, your employer's insurance carrier is responsible for processing and paying benefits on your disability claim. If you become disabled,

ask your employer for the form you need to claim benefits under the private plan.

Who pays for Unemployment & Temporary Disability Programs? These programs are paid for by payroll taxes paid by employers and employees. Your employer is authorized to deduct worker contributions (tax) from your wages. The deductions must be **noted** on your pay envelope, paycheck, or on some other form of notice. The amount of wages that are

taxable changes from year to year.

The deduction may be allocated at varving rates to the Unemployment Insurance Trust Fund, the Temporary Disability Insurance Fund and the Workforce Development/Supplemental Workforce Funds.

If an approved private plan is non-contributory, no contributions can be deducted from workers' wages for disability insurance.

Your employer's contributions are based in part on their employment experience.

Inforced by: NJ Department of Labor and Workforce Development

Division of Temporary Disability Insurance, PO Box 387, Trenton, NJ 08625-0387

This and other required employer posters are available free online at nj.gov/labor, or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

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 conspicuous place NEW JERSEY DEPARTMENT OF LWD

LABOR AND WORKFORCE DEVELOPMENT nj.gov/labor

Department of Labor and Workforce Development

SAFE Act

Leave under the NJ SAFE Act must be used in the 12-month period immediately following an instance intervals of no less than one day. The unpaid leave shall run concurrently with any paid vacation leave, personal leave, or medical or sick leave that the employee elects to use or which the employer requires the employee to use during any part of the 20-day period of unpaid leave. If the employee requests leave for a reason covered by both the NJ SAFE Act and the Family Leave Act, N.J.S.A. 34:11B-1 et seq., or the federal Family and Medical Leave Act, 20 U.S.C. 2601 et seq., the leave shall count simultaneously against the employee's entitlement under each respective law.

Employees eligible to take leave under the NJ SAFE Act must, if the necessity for the leave is foreseeable, provide the employer with written notice of the need for the leave. The employee must provide the employer with written notice as far in advance as reasonable and practicable under the circumstances. The employer has the right to require the employee to provide the employer with documentation of the lomestic violence or sexually violent offense that is the basis for the leave. The employer must retain any documentation provided to it in this manner in the strictest confidentiality, unless the disclosure s voluntarily authorized in writing by the employee or is authorized by a federal or State law, rule or

The NJ SAFE Act also prohibits an employer from discharging, harassing or otherwise discriminating or retaliating or threatening to discharge, harass or otherwise discriminate against an employee with respect to the compensation, terms, conditions or privileges of employment on the basis that the employee took or requested any leave that the employee was entitled to under the NJ SAFE Act, or on the basis that the employee refused to authorize the release of information deemed confidential under the NJ SAFE Act. To obtain relief for a violation of the NJ SAFE Act, an aggrieved person must file a private cause of action in the Superior Court within one year of the date of the alleged violation.

This notice must be conspicuously displayed.

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

Department of Labor and Workforce Development

Your employer is subject to the

Family Leave Insurance

provisions of the New Jersey Temporary Disability Benefits Law

bond with a child within 12 months of the child's birth or must be the child's biological, adoptive or foster parent,

care for a family member with a serious health condition.

carrier) is included in this definition.

An employer may provide family leave insurance through a private insurance carrier, if this Division approves the plan. If

REV. 09/2013

your employer has an approved private plan, your employer must provide information about coverage and provide the forms to apply for benefits.

Who pays for Family Leave Insurance?

Payroll contributions from employees finance this program. Family leave insurance coverage under the state plan will require contributions to be deducted from employee wages. The deductions must be noted on the employee's pay envelope, paycheck, or on some other form of notice. In 2018, the taxable wage base for family leave insurance benefits is the same as the taxable wage base for unemployment and temporary disability

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. NEW JERSEY DEPARTMENT OF

LWD LABOR AND WORKFORCE DEVELOPMENT

nj.gov/labor

REV. 04/2019

AUG2022

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

Insurance showing

the one-year period,

Insurance showing

years and under and increasing in increments of 10.

. The amount contributed by workers during that year,

. The direct cost of administration of the plan during that year.

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

administrator with accident or occupational disease information.

Compensation Rating and Inspection Bureau

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

rather than quarterly, basis on an NJ-927H.

3. The periods of their employment;

5. Their withholding exemption certificates;

The dates and amounts of payments made: and

Hour Law or Prevailing Wage Act:

609-292-2305

609-292-2810

609-292-2515

dwc@dol.ni.a

609-292-6400

emplaccts@dol.nj.go

P.O. Box 947, Trenton, NJ 08625-0947

P.O. Box 381, Trenton, NJ 08625-0381

P.O. Box 281, Trenton, NJ 08625-0281

nj.taxation@treas.state.nj.us

wagehour@dol.nj.go

ompliance, P.O. Box 389, Trenton, NJ 08625-0389

Phone[.]

E-mail:

Phone:

Phone:

Mail

MW-40

To update your labor law posters contact

J. J. Keller & Associates, Inc.

JJKeller.com/laborlaw

800-327-6868

65826F

E-mail:

6. The employer's New Jersey Taxpayer Identification Number;

4. Their social security numbers;

manner instructed on the form.

2. The amount contributed by workers during that year,

4. The amount of disability benefits paid during that year,

3. The amount contributed by the employer 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.

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: The name of the employee

The address of the employee:

Records

- The birth date of the employee if the employee is under the age of 18;
- The total hours worked by the employee each day and each workweek;
- 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; Regarding each employee who receives gratuities, the total gratuities received by the employee during the payroll
- 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
- the employee's social security number the name and address of the employer
- e. the calendar day or week covered by the report, and
- the total amount of gratuities received; and
- 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

e employer may use any system of time keeping provided that it is a complete, true and accurate record. he employer must keep the wage and hour records described above for a period of six years.

he employer must keep the wage and hour records described above at the place of employment or in a central

office in New Jersev

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 hreshold amount for any public work (as the term "public work" is defined at N.J.S.A. 34:11-56.26) to which any ublic body is a party or for public work to be done on a property or premises owned by a public body or leased or be leased by a public body.

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

Name Address;

REV. 06/2019

- . Social security number;
- . Craft or trade;
- Actual hourly rate of pay; Actual daily, overtime and weekly hours worked in each craft or trade;
- Gross pay;
- Itemized deductions
- Net pay paid to the employee;
- 0. Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and 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:

- Full name, address and social security number
- . Total remuneration paid in each pay period showing separately cash, including commissions and bonuses; the cash family leave insurance and temporary disability insurance wage and withholding information. medium other than cash aratuities received regularly in t reported by the employee, or if not so reported, the minimum wage rate prescribed under applicable laws of this tate or of the United States, or the amount of remuneration actually received by the employee, whichever is higher, month following the end of each quarter. nd service charges collected by the employer and distributed to workers in lieu of gratuities and tips;
- 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;
- The date hired, rehired and returned to work after temporary layoff; The date separated from employment and the reason for separation;
- Such information as may be necessary to determine remuneration on a calendar week basis; and The number of base weeks (as the term "base week" is defined in N.J.S.A. 43:21-19(t)) and wages.
- Il 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 vears

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- If an employee or an employee's authorized representative wishes to contact a State representative in order to), "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. 12:16-3.7(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

vorkers insured under a "private plan" for family leave insurance ch employer of domestic service workers (as the term "domestic service worker" is defined in N.J.A.C. 12:16-3.11(c)) must file an annual, rather than quarterly, NJ-927H, "Domestic Employer's Annual Report," with the Vivision 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 ve insurance benefits and must make such records available for inspection by the Division of Temporary Disability surance for a one-year period from the date that the private plan is terminated.

h employer having a private plan for temporary disability insurance and/or family leave insurance must, within 0 days after the Division of Temporary Disability Insurance has mailed the employer a request for information with espect 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.

ach employer having two or more approved private plans in effect during a calendar half-year or any portion thereof must, on or before the 30th 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

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-

the 30th day following the end of the respective six-month period showing:

ability of the self-insurer to meet the self-insured's obligations under the plan.

TWO ways to verify poster compliance!

QR CODE)) Scan with phone camera:

ONLINE

Go to: JJKeller.com/LLPverify

Enter this code: 62868-082022

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

The amount of benefits paid during the six-month period, and

The number of claims accepted during the six-month period,

nsured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before

Such other information as the Division of Temporary Disability Insurance may require with respect to the financial



LABOR AND WORKFORCE DEVELOPMENT

New Jersey Department of Labor and Workforce Development, Division of Workers' Compensation,

New Jersey Department of the Treasury, Division of Taxation, Information and Publications Branch,

NEW JERSEY DEPARTMENT OF

LWD

nj.gov/labor

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

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 f the employee's hiring. See N.J.A.C. 12:2-1.3 for alternate methods of posting and distribution by electronic means.

REV. 03/2018

New Jersey Department of Labor and Workforce Development, Division of Employer Accounts, For possible failure to meet the record keeping or reporting requirements of the Workers' Compensation Law:

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:

New Jersey Department of Labor and Workforce Development, Division of Wage and Hour

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

7. Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed; Days worked inside and outside of New Jersey for all nonresident employees. **Contact Information**

Employers of "domestic service workers" may report and pay New Jersey Gross Income Tax withheld on an annual, **Records to be kept:** Every employer is required to keep all pertinent records available for inspection by authorized

withheld, unemployment insurance, supplemental workforce fund, workforce development partnership fund, Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar guarter regardless of the amount of tax actually due for a particular guarter. Quarterly reports are due on the 30th day of the

Employer's Quarterly Report: The Employer's Quarterly Report, NJ-927, reports New Jersey Gross Income Tax

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.

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 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

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

coverage or utilizes a third-party administrator shall promptly furnish the insurance carrier or the third-party

Upon the happening of an accident or the occurrence of any occupational disease, an employer who has insurance

ability of the self-insurer to meet the self-insured's obligation under the plan.

. Such other information as the Division of Temporary Disability Insurance may require with respect to the financial

. The number of employees covered by the plan as of December 31, and

1. The amount of funds available at the beginning of that year for payment of family leave insurance benefits,

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 On or before the 30th 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

temporary disability insurance is in effect, the employer must file a report with the Division of Temporary Disability 1. The amount of funds available at the beginning of that year for payment of disability benefits,

On or before the 30th day following the close of each calendar year during which a self-insured private plan for

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 30th day following the end of

the one-year period showing the following information with regard to each of the following types of claims: care

parent, bonding by biological parent with a newborn child, bonding by domestic partner or civil union partner of

. The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration during

With regard solely to family leave insurance benefit claims to care for sick family members, the amount of

must be submitted to the Division of Workers' Compensation utilizing the Division's contact person form in the

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;

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

biological parent with a newborn child, bonding by individual with newly adopted child:

4. The amount of family leave insurance benefits paid during the one-year period,

. The average weekly family leave insurance benefit during the one-year period,

intermittent family leave insurance benefits paid during the one-year period, and

1. The number of claims for family leave insurance benefits received during the one-year period,

3. The number of workers who received family leave insurance benefits during the one-year period,

2. The number of claims for family leave insurance benefits accepted during the one-year period,