

Since 1953

Minimum Wage

1-1-2020

1-1-2021

1-1-2022

1-1-2023

1-1-2024*

OVERTIME

N.J.S.A. 34:11-56a et seg.

STATUTORY MINIMUM WAGE RATE

Exempt from the overtime entitlement are:

limousine drivers.

Hotel and motel

EXEMPTIONS

the statutory rate).

July, August and September.

Seasonal amusement

WAGE ORDER REGULATIONS

be paid not less than the statutory minimum wage rate.

First processing of farm products

Food service (restaurant industry)

Wage and Hour Law Abstract

\$11

\$12

\$13

\$14.13

\$15.13

executive, administrative, and professional employees

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

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

Seasonal & Small

Employers

(fewer than 6)

\$10.30

\$11.10

\$11 90

\$12.93

\$13.73

overtime is payable at the rate of 1.5 times the employee's regular hourly rate for hours

employees engaged in labor on a farm or relative to raising or care of livestock; and

ployees in the occupations found below are covered by this wage order and regulations and must

Exempt from the statutory minimum wage rate are full-time students employed by the college or

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

corporation or association are exempt from minimum and overtime rates during the months of June,

Employees at summer camps, conferences and retreats operated by any nonprofit or religious

university at which they are enrolled at not less than 85% of the effective minimum wage rate; outside

The minimum wage rates for 2024 will be at least the amounts listed above, but could be higher based on the Consumer Price Index (CPI).

Wage for Long-Term Care Facility

Direct Care Staff Members

\$11, \$14 as of 11/1/20

\$15

\$16

\$17.13

\$18.13

Employees engaged on a piece-rate basis to labor on a farm shall be paid for each day worked not less

Any employer who violates any provisions of this act shall be quilty of a disorderly persons violation

Commissioner is authorized to assess and collect administrative penalties, up to a maximum of \$250

The employer shall also pay the Commissioner an administrative fee equal to not less than 10% or

Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305

If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this

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

for a first violation and up to a maximum of \$500 for each subsequent violation.

This and other required employer posters are available free online at nj.gov/labor

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

Labor Laws

Worker Misclassificatio

- WHAT IS MISCLASSIFICATION? Misclassification is the practice of an
- contractors. Misclassification may illegally depriv employees such as the right to be pa
- mode of pay protections, the prot compensation, temporary disab compensation, family leave and
- Often when workers are paid in cash other employment related legal obli

AM I AN EMPLOYEE OR AN INDEPEND

- Under New Jersey's Unemployment Wage Collection Law, Temporary Dis Insurance) and Earned Sick Leave La an employee, unless the employe You have been and will continue both under a contract of service a (B) The service is either outside the us the service is performed outside of is performed; and) You are customarily engaged in ar This is referred to in New Jersey as the Please go to www.myworkrights above tests. DO I HAVE TO PROVE THAT I AM AN EN No. If you worked and were paid, you to show that all three parts of the Al
- If the employer can't meet its burder to be an employee, entitled to the r cited New Jersey laws.

If you believe you are misclassified, e

- **DOES IT MATTER IF I RECEIVED AN IRS** No. It does not matter which federal What matters are the facts surround
- application of the ABC test to those

REPORTING MISCLASSIFICATION f you have been misclassified and would like https://wagehour.dol.state.nj.us/defau To seek further information: CALL: misclass@dol.nj.gov 609-292-2321

Whichever way you chose to reach of

MW-220

REV. 09/2023

assistance made available as neede You can also visit www.myworkri

NOTICE: This state requires an employer to appropriate state agency to obtain a copy o

THIS NOTICE IS FOR IN

NOTICE: In accordance with State Child La with the following information: Names of I a form provided by the New Jersey Departr 08625-0110. Telephone: (609) 777-3200. THIS NOTICE IS



Department of Labor and Workforce Development

Agricultural Employers

\$10.30

\$10.30

\$11.05

\$12.01

\$12.81

worked in excess of 40 in any week except where otherwise specifically provided by wage than the minimum hourly wage rate multiplied by the total number of hours worked.

Cash Wage for

Tipped Worker

\$3.13

\$4.13

\$5.13

\$5.26

\$5.26

PENALTIES

LABOR ON A FARM AT PIECE-RATE

more than 25% of any payment due to employees.

department through the New Jersey Relay: 7-1-1.

Display this poster in a conspicuous place



The New Jersey Family Leave Act (NJFLA) ntitles 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; lote that the NJ Family Leave Act does not 💦 💦 Kare for a family member, or someone who is the equivalent of family, who has a serious health condition, or who has been isolated ovide leave for the employee's own health. or quarantined because of suspected exposure to a communicable disease (including COVID-19) during a state of emergency; or 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 ditional leave under the federal Family and epidemic of a communicable disease (including COVID-19) or other public health emergency. 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.

Department of Labor ar	nd Workforce Development		Department of Labor an
NEW JERSEY LAW PROHIBITS	S WORKER MISCLASSIFICATION		Your employer is subject to t
NOTICE OF EMPLOYEE RIGHTS	& EMPLOYER RESPONSIBILITIES		& Temporary Disa
n employer improperly classifying employees as independent ve workers of basic rights, protections, and benefits guaranteed to aid the minimum wage, the right to overtime pay, time and	 IF MY EMPLOYER HAD ME SIGN AN INDEPENDENT CONTRACTOR AGI ME, DOES THAT MAKE ME AN INDEPENDENT CONTRACTOR? No. Your employment status is determined based on an analysis of all the relationship with the employer under the ABC test. 	Benefits are payable to workers who lose the of full-time work and who meet the eligibility if you become totally or partially unemployed	d, file a claim for unemployment insurance benefits as soon
aid the minimum wage , the right to overtime pay, time and ection against illegal deductions from pay, unemployment bility benefits, family leave insurance benefits, workers' earned sick leave. n "off the books", it may be a method to hide misclassification or igations.	 NJ DOL would review the agreement you signed but your employment redetermined by this agreement alone. New Jersey courts have ruled that to consider only the agreement, if one of the facts surrounding your relationship with the presumed employer, substance," which the courts say is wrong. 	e exists, and not the totality if the formation of the last 1 as possible. The cases, quickest way is to here over the phone by contacting our Reemploym if you were a maritime employee in the last 1	e online at <u>myunemployment.nj.gov</u> . You can also file a claim nent Call Centers at one of these numbers listed below. Note, 8 months or live outside of the United States, you must file ve information about yourself, your employer and your work
PENT CONTRACTOR? Compensation Law, Wage and Hour Law, Wage Payment Law, sability Benefits Law (including sections providing for Family Leave w, if you perform a service and are paid, you are presumed to be r can prove all three of the following: to be free from control or direction over performance of the service, nd in fact; and sual course of the business for which such service is performed, or of all the places of business of the enterprise for which such service n independently established trade, occupation, profession or	 WHAT HAPPENS WHEN IT IS FOUND BY A STATE AGENCY OR COURT TIMISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR? In addition to the award of a remedy or remedies to make the misclassified employer for the employer's violation of the underlying New Jersey wage, benefit or award of back pay to the misclassified employee who has been illegally deprived wage or overtime premium pay in violation of the State Wage and Hour law, or willegal deductions in violation of the State Wage Payment law), New Jersey law a of Labor and Workforce Development to take actions and impose penalties againsclassified employees including: A penalty paid by the employer to the misclassified employee of worker's gross earnings over the past 12 months. A penalty of up to \$250 per misclassified employee for a first viomisclassified employee for each subsequent violation. 	Ioyee or the State agency r tax law (for example, the d of the statutory minimum whose pay was subject to also empowers the Department ainst an employer who has Finot more than 5 percent of the Dilation and up to \$1,000 per In the state insurance of the polation and up to \$1,000 per In the state insurance plan or	e Plan* ("state plan") olan, you may apply for disability benefits (or download a
he "ABC test " for independent contractor status. .nj.gov to learn about the factors considered for each of the three MPLOYEE? u are presumed to be an employee. It is the employer's burden BC test are met. n to establish all three parts of the ABC test, then you are deemed ights, protections, and benefits of an employee under the above-	 For violation of State wage, benefit or tax laws in connection with the m the imposition of A stop-work order. The suspension or revocation of any one or more licenses tha and that are necessary to operate the employer's business. Additional penalties and fees payable to the Department and employee, an additional amount in liquidated damages payable not more than 200 percent of the wages owed. 	At are held by the employer where wages are owed to the e to the employee equal to by the employee equal to by the employee equal to cor mail to: Division of Temporary Disability In: PO Box 387 Trenton, New Jersey 08625-0387 For more information, visit myleavebenefits.r	surance
email <u>misclass@nj.dol.gov</u> .	MISCLASSIFICATION? Employees are protected from retaliation by their employers for having r	made an inquiry or complaint	
S FORM 1099, AS OPPOSED TO IRS FORM W-2? I tax form the employer uses to report earnings. Iing your working relationship with the employer and the facts.	 Employees are protected from retailation by their employers for having r to the employer, to the Commissioner of Labor or to an authorized repres possible violation by the employer of any State wage, benefit or tax law, complaints that involve misclassification, or because the employee cause to cause to be instituted any proceeding under or related to State wage, the employee has testified or is about to testify in such a proceeding. Where such retaliation has occurred, the Department is authorized by law 	sentative regarding any , including those inquiries or ed to be instituted or is about benefit or tax law, or because This Notice Must Be	Department of Labor an SAF Posted in a Conspicuous Place
	 Where such retaination has occurred, the Department is authorized by land penalty against the employer; however, only the courts are authorized b and/or back pay. 	by law to order reinstatement New Jersey SAFE Leave of absence to address	Act N.J.S.A. 34:11C-1 et seq. domestic or sexual violence
e to file a claim, you can do so here: ult.htm	DISPLAY THIS POSTER IN A CONSPICUOUS F	to receive an unpaid leave of absence, for up to 20	ent Act ("NJ SAFE Act") provides that certain employees are eligible days in a 12-month period, to address circumstances resulting from
FAX: 609-292-7801 WRITE: EMPLOYER ACCOUNTS SUBJECT – MISCLASSIFICATION NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT 1 JOHN FITCH PLAZA P.O. Box 942 TRENTON, NJ 08625-0942 Dut, multilingual staff will be able to assist you and translation	THE NEW JERSEY DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT DOOL	BOR WW 200	least 1,000 hours during the immediately preceding 12-month for an employer in the State that employs 25 or more employees. The magging in any of the following activities by (1) an employee violent offense, or (2) an employee whose parent-in-law, sibling, mestic partner, or civil union partner, or any other individual related that the employee shows to have a close association with the ionship, is a victim of domestic violence or a sexually violent offense: ng from, physical or psychological injuries caused by domestic or
d ghts.nj.gov to learn more about misclassification.		1. Seeking medical attention for, or recovering sexual violence REV. 05/2020 2. Obtaining services from a victim services 3. Obtaining psychological or other counseling	organization
of this state's Workers' Compensation posting or notice of com ed by the state or the employer's insurance carrier for informa	mployer's insurance carrier or a state agency. Employers should contact their pliance/certificate of insurance. Employees should refer to the Workers' Com ation about Workers' Compensation. JLFILL THIS STATE'S WORKERS' COMPENSATION POSTING R	 safety from future domestic violence or set safety from future domestic violence or set Seeking legal assistance or remedies to er Attending, participating in or preparing for domestic or sexual violence. EQUIREMENT. Leave under the NJ SAFE Act must be used in the 1	or a criminal or civil court proceeding relating to an incident of en 12-month period immediately following an instance of domestic
ninors under 18, schedule of hours, maximum daily and wee nent of Labor. It is available from the New Jersey Department	nors under 18 must keep and conspicuously post the Schedule of Hours of Ma kly hours permitted, daily in and out times, and meal period in and out time of Labor and Workforce Development, Office of Constituent Relations, PO B NOT FULFILL THE SCHEDULE OF HOURS POSTING REQUIRE	 Inors Under 18 Years of Age intermittently. NJ SAFE Act and Other Leave Laws Unpaid leave under the SAFE Act shall run concurre leave, or any family temporary disability leave ben period of unpaid leave. If the employee requests leave 	leave must be taken at least one day at a time, and may be taken ently with any paid vacation leave, personal leave, or medical or sick nefits, that the employee elects to use during any part of the 20-day eave for a reason covered by both the NJ SAFE Act and the Family
			Family Leave
			New Jersey law provides up to 6 benefits. Beginning July 1, 2020 weeks of continuous family leav leave. Employees who are cover apply for benefits to: • bond with a child within
The Law Against Discrimin ased on Actual or Perceived —	nation (LAD) Prohibits Discrimin	nation and Harassment in Employm	must be the child's biolog
Race or color Sex Sex		National origin, nationality, or ancestry Care for a family memory Care for a family memory	

- Disability
- Age
- Liability for military service Sexual orientation
- 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

711 (Relay Service)

 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

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

All employers, 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. 13:8-1.2.

This poster is in compliance with state posting requirements.

Department of Labor and Workforce Development ect to the New Jersey Unemployment

ry Disability Benefits Laws

Private Disability Insurance Plan ("private plan")

se of a lack New Jersey employers have the option of providing coverage to their employees through an approved 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 varying 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

I ABOR AND WORKFORCE DEVELOPMENT nj.gov/labor

f Labor and Workforce Development

SAFE Act

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.

Notice and Documentation of NJ SAFE Act Leave 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, unless an emergency or other unforeseen circumstance precludes prior notice. 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 domestic violence or sexually violent offense that is the basis for the leave. The employer must retain anydocumentation provided to it in this manner in the strictest confidentiality, unless the disclosure is voluntarily authorized in writing by the employee or is required by a federal or State law, rule or regulation.

Prohibition Against Retaliation Under the NJ SAFE Act

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. Learn more at myworkrights.gov. Seeking a Remedy Under the NJ SAFE Act

o 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. Learn more at njcourts.gov.

Need Additional Support? You and your loved one deserve help coping with and finding safety from domestic or sexual violence. For additional

support, contact **New Jersey Coalition Against Sexual Assault Hotline**

1-800-601-7200

New Jersey Domestic Violence Hotline

1-800-572-SAFE (7233)

Women's Referral Central

1-800-322-8092

New Jersey Department of Labor and Workforce Development

AD-289

Department of Labor and Workforce Development

Your employer is subject to the

Family Leave Insurance

ions of the New Jersey Temporary Disability Benefits Law

des up to 6 weeks of family leave insurance **Private Family Leave Insurance Plan** ("private uly 1, 2020, the law will allow up to 12 family leave or 56 days of intermittent o are covered by family leave insurance can

nild within 12 months of the child's birth or adoption or foster care. The applicant, or s spouse or domestic or civil union partner nild's biological, adoptive or foster parent,

gate carried the child. y member with a serious health condition. Supporting documentation from a health care provider

care for a victim of domestic violence or a sexually

is mandatory.

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 partner, and any other person related by blood to the employee or with whom the employee has a close association that is the

equivalent of a family relationship. 'Child" means a biological, adopted, or foster child, stepchild or egal ward of a parent. A child gained by way of a valid written contract between the parent and a surrogate (gestational

carrier) is included in this definition. State Family Leave Insurance Plan ("state

You 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

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

REV. 04/2022

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

nforced 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. NEW JERSEY DEPARTMENT OF

LWD LABOR AND WORKFORCE DEVELOPMENT

nj.gov/labor

REV. 04/2019

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

vears 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 seq.)

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

3. The periods of their employment:

5. Their withholding exemption certificates;

Hour Law or Prevailing Wage Act:

609-292-2305

609-292-2810

609-292-2515

609-292-6400

emplacets@dol.ni.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

Phone[.]

E-mail:

Phone:

E-mail:

Phone:

Phone:

Mail

MW-40

JAN2024

To update your labor law posters contact

J. J. Keller & Associates, Inc.

JJKeller.com/laborlaw

800-327-6868

8 The dates and amounts of navments made: and

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,

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

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

Each employer, when directed to do so by the Division of Workers' Compensation, must submit to the Division of

regardless of the amount of tax actually due for a particular quarter. Quarterly reports are due on the 30th day of the

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

Workers' Compensation copies of such medical certificates and reports as it may have on file.

representatives of the New Jersey Division of Taxation. Such records must include the following:

7. Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed;

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

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 Gross Income Tax Act:

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,

LWD

nj.gov/labor

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,

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

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,

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

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

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
- d. 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

he 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.

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 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 o 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:

Address;

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- 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;
- 10. 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.

Inemployment Compensation Law (N.J.S.A. 43:21-1 et seq.), emporary Disability Benefits Law (N.J.S.A. 43:21-25 et seq.) and

amily Leave Insurance Benefits Law, P.L. 2008, c. 17

The date separated from employment and the reason for separation;

workers insured under a "private plan" for family leave insurance

Vivision of Revenue, within the Department of the Treasury.

which may bear upon the eligibility of the claimant.

nsurance for a one-year period from the date that the private plan is terminated.

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!

Go to: JJKeller.com/LLPverify

Enter this code: 69434-012024

QR CODE)) Scan with phone camera:

ONLINE

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,

business of the employing unit.

preceding calendar years

subsequent six quarters

the Treasury.

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. ue of all compensation in any medium other than cash; gratuities received regularly in the course of emplo f 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;

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.

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

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

0, "Employer Report of Wages Paid," with the Division of Revenue, within the Department of the Treasury, within

3.7(b)) must file an annual, rather than quarterly, WR-30 with the Division of Revenue, within the Department of

Contribution reporting: Each employer (other than employers of domestic service workers) must electronically

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

period, the number of workers insured under a "private plan" for temporary disability insurance and the number of

maximum, the taxable wages on which contributions are due, the number of workers employed during the pay

ach 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

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

ave insurance benefits and must make such records available for inspection by the Division of Temporary Disability

Ich 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

respect to a period of disability, furnish the Division with any information requested or known to the employer

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 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-

insured 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

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

30 days after the end of each quarter. The WR-30 lists the name, social security number and wages paid to each

Each employer of domestic service workers (as the term "domestic service worker" is defined at N.J.A.C. 12:16-

employee and the number of base weeks worked by the employee during the calendar guarter.

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



NEW JERSEY DEPARTMENT OF

LABOR AND WORKFORCE DEVELOPMENT

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.

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 **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

For possible failure to meet the record keeping or reporting requirements of the Wage Payment Law, Wage and

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:

9. Days worked inside and outside of New Jersey for all nonresident employees. **Contact Information** 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

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;

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, Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar guarter

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

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

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

Within three weeks after an accident or upon knowledge of the occurrence of an occupational disease, every

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

4. 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,

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

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

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 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

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 temporary disability insurance is in effect, the employer must file a report with the Division of Temporary Disability