Minimum Wage

Labor Laws

Department of Labor and Workforce Development

### 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 schedule

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	\$14.13	\$12.93	\$12.01	\$5.26	\$17.13
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

highest of the federal minimum wage rate, the minimum wage rate set by New Jersey statute,

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

 $^{+st}$  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. \* 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.

Exempt from the overtime entitlement are:

limousine drivers.

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

# **WAGE ORDER REGULATIONS**

July, August and September.

**PENALTIES** 

LABOR ON A FARM AT PIECE-RATE

more than 25% of any payment due to employees.

be paid not less than the statutory minimum wage rate.

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

First processing of farm products

Employees 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

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

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

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 guilty 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

This and other required employer posters are available free online at **ni.gov/labor**, or from the Office

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.

of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

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

than the minimum hourly wage rate multiplied by the total number of hours worked.

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

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***	<ul> <li>First processing of farm products</li> <li>Hotel and motel</li> <li>Food service (restaurant industry)</li> <li>Seasonal amusement</li> </ul>	
1-1-20	\$11	\$10.30	\$10.30	\$3.13	\$11, \$14 as of 11/1/20	These regulations are contained in N.J.	
1-1-2021	\$12	\$11.10	No Change	\$4.13	\$15		
1-1-2022	\$13	\$11.90	\$11.05	\$5.13	\$16	<b>EXEMPTIONS</b> Exempt from the statutory minimum wage i	
1-1-2023	\$14.13	\$12.93	\$12.01	\$5.26	\$17.13	university at which they are enrolled at not	
1-1-2024	\$15	\$13.50	\$12.50	No Change	\$18	sales person; sales person of motor vehicles; tending of children in the home of the empl 18 in the first processing of farm products, h	
1-1-2025	TBD	\$14.30	\$13.40	TBD	TBD		
1-1-2026	TBD	\$15.00	\$14.20	TBD	TBD	cleaning, dyeing, light manufacturing and a above and vocational school graduates with	
		<del></del>				_	

\* Under the law, the "effective minimum wage rate" for any given year covered by this chart is the 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 2023 are the true effective minimum wage rates for those years. However, the minimum wage rates listed for 2024 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

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

executive, administrative, and professional employees

Display this poster in a conspicuous place

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

MW-220

THE NEW JERSEY DEPARTMENT OF

REV. 01/2023

**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.

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

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

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

epidemic of a communicable disease (including COVID-19) or other public health emergency.

The LEAVE is being taken to: Description or bond with a child within 1 year of the child's birth or placement for adoption or foster care;

THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.

Department of Labor and Workforce Development

# **NEW JERSEY LAW PROHIBITS WORKER MISCLASSIFICATION**

NOTICE OF EMPLOYEE RIGHTS & EMPLOYER RESPONSIBILITIES IF MY EMPLOYER HAD ME SIGN AN INDEPENDENT CONTRACTOR AGREEMENT BEFORE HIRING WHAT IS MISCLASSIFICATION?

- ME, DOES THAT MAKE ME AN INDEPENDENT CONTRACTOR? Misclassification is the practice of an employer improperly classifying employees as independent No. Your employment status is determined based on an analysis of all the facts surrounding your Misclassification may illegally deprive workers of basic rights, protections, and benefits guaranteed to relationship with the employer under the ABC test.
- 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 mode of pay protections, the protection against illegal deductions from pay, unemployment determined by this agreement alone

misclassified employees including

the imposition of

A stop-work order.

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 compensation, family leave and earned sick leave of the facts surrounding your relationship with the presumed employer, would be to "place form over 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.

### AM I AN EMPLOYEE OR AN INDEPENDENT CONTRACTOR?

other employment related legal obligations.

- Under New Jersey's Unemployment Compensation Law, Wage and Hour Law, Wage Payment Law, Wage Collection Law, Temporary Disability Benefits Law (including sections providing for Family Leave Insurance) and Earned Sick Leave Law, if you perform a service and are paid, **you are presumed to be an employee**, unless the employer can prove all three of the following:
- 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 both under a contract of service and in fact: and
- The service is either outside the usual course of the business for which such service is performed, or the service is performed outside of all the places of business of the enterprise for which such service is performed: and
- You are customarily engaged in an independently established trade, occupation, profession or
- This is referred to in New Jersey as the "ABC test" for independent contractor status. Please go to **www.myworkrights.nj.gov** to learn about the factors considered for each of the three

# above tests.

REPORTING MISCLASSIFICATION

To seek further information:

https://wagehour.dol.state.nj.us/default.htm

assistance made available as needed

DO I HAVE TO PROVE THAT I AM AN EMPLOYEE?

- No. If you worked and were paid, you are presumed to be an employee. It is the employer's burden to show that all three parts of the ABC test are met.
- If the employer can't meet its burden to establish all **three** parts of the ABC test, then you are deemed to be an employee, entitled to the rights, protections, and benefits of an employee under the abovecited New Jersey laws.

## If you believe you are misclassified, email misclass@nj.dol.gov.

DOES IT MATTER IF I RECEIVED AN IRS FORM 1099, AS OPPOSED TO IRS FORM W-2? No. It does not matter which federal tax form the employer uses to report earnings.

Whichever way you chose to reach out, multilingual staff will be able to assist you and translation

You can also visit www.myworkrights.nj.gov to learn more about misclassification.

What matters are the facts surrounding your working relationship with the employer and the application of the ABC test to those facts.

f you have been misclassified and would like to file a claim, you can do so here:

WRITE: EMPLOYER ACCOUNTS THE NEW JERSEY DEPARTMENT OF misclass@dol.nj.gov | 609-292-2321 | 609-292-7801 | Subject — Misclassification LABOR & WORKFORCE

NJ DEPARTMENT OF LABOR AND

WORKFORCE DEVELOPMENT

Trenton, NJ 08625-0942

1 John Fitch Plaza

P.O. Box 942

DEVELOPMENT

REV. 05/2020

**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 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

Gender identity or expression

Liability for military service

Sexual orientation

Recruitment and job postings
 Compensation, including salary and benefits

Interviews and hiring decisions
 All terms, conditions, or privileges of employment

Membership in a union

in all aspects of employment, including but not limited to:

**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 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 THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT FULFILL THE SCHEDULE OF HOURS POSTING REQUIREMENT

### Department of Labor and Workforce Development Your employer is subject to the New Jersey Unemployment

& Temporary Disability Benefits Laws

**Unemployment Insurance** 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 of full-time work and who meet the eligibility requirements of the law.

If you become totally or partially unemployed, file a claim for unemployment insurance benefits as soon as possible. The easiest, quickest way is to file online at myunemployment.nj.gov. You can also file a claim over the phone by contacting our Reemployment Call Centers at one of these numbers listed below. Note, if you were a maritime employee in the last 18 months or live outside of the United States, you must file your claim over the phone. Be prepared to have information about yourself, your employer and your work history available when filing your claim.

Cumberland Call Center.....856-507-2340 Freehold Call Center.....732-761-2020 Out of State.....1-888-795-6672 Union City Call Center......201-601-4100

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 ondition that prevents them from working. Temporary disability insurance coverage includes new 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 to apply for disability benefits, start by asking whether your employer participates in the state disability 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.

Trenton, New Jersey 08625-0387

New Jersey State Disability Insurance Plan\* ("state plan") 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

SAFE Act

paper application — Form DS-1) online at myleavebenefits.nj.gov. Applying online is faster. For violation of State wage, benefit or tax laws in connection with the misclassification of employees. Submit the completed paper application by fax to: 609-984-4138 or mail to: Division of Temporary Disability Insurance The suspension or revocation of any one or more licenses that are held by the employer PO Box 387

and that are necessary to operate the employer's business 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. employee, an additional amount in **liquidated damages payable to the employee equal to** not more than 200 percent of the wages owed.

# AM I PROTECTED FROM RETALIATION BY MY EMPLOYER FOR REPORTING

Employees are protected from retaliation by their employers for having made an inquiry or complaint to the employer, to the Commissioner of Labor or to an authorized representative regarding any possible violation by the employer of any State wage, benefit or tax law, including those inquiries or complaints that involve misclassification, or because the employee caused to be instituted or is about to cause to be instituted any proceeding under or related to State wage, benefit or tax law, or because the employee has testified or is about to testify in such a proceeding.

WHAT HAPPENS WHEN IT IS FOUND BY A STATE AGENCY OR COURT THAT AN EMPLOYER HAS

In addition to the award of a remedy or remedies to make the misclassified employee or the State agency

whole for the employer's violation of the underlying New Jersey wage, benefit or tax law (for example, the

award of back pay to the misclassified employee who has been illegally deprived of the statutory minimum

MISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR?

worker's gross earnings over the past 12 months.

misclassified employee for each subsequent violation

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 and/or back pay

DISPLAY THIS POSTER IN A CONSPICUOUS PLACE

he Law Against Discrimination (LAD) Prohibits Discrimination and Harassment in Employment

— 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

If you believe you have experienced discrimination, contact the Division on Civil Rights

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.

Seeking medical attention for, or recovering from, physical or psychological injuries caused domestic partner or civil union partner MW-899

> child, parent, spouse, domestic partner, or civil union partner 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 actions to increase the safety from future domestic violence or sexual violence or to ensure
- 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
- an incident of domestic or sexual violence of which the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, was a victim.

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

Temporary Disability Insurance Fund and the Workforce Development/Supplemental Workforce Funds. 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

equal opportunity programs. Auxiliary aids and services are available upon request to individuals with

NEW JERSEY DEPARTMENT OF

LABOR AND WORKFORCE DEVELOPMENT

REV. 06/2019

## Department of Labor and Workforce Developmen

he New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), P.L. 2013, c.82, provides that 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

or more employees for each working day during each of 20 or more calendar workweeks in the thencurrent or immediately preceding calendar year. 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,

r civil union partner is a victim of domestic violence or a sexually violent offense.

eave under the NJ SAFE Act may be taken for the purpose of engaging in any of the following activities as they relate to an incident of domestic violence or a sexually violent offense:

- by domestic or sexual violence to the employee or the employee's child, parent, spouse, Obtaining services from a victim services organization for the employee or the employee's
- the economic security of the employee or the employee's child, parent, spouse, domestic
- from domestic violence or sexual violence; or Attending, participating in or preparing for a criminal or civil court proceeding relating to

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 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 2-month period. Further, the employee must have worked for an employer in the State that employs 25 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 domestic 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

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.

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

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

The date hired, rehired and returned to work after temporary layoff;

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

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;

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

The earnings of each employee, including the regular hourly wage, gross to net amounts with itemized deductions,

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

Regarding each employee for whom the employer claims credit for food or lodging as a cash substitute for the

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

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

Specifically, it applies only when an employer enters into a contract in excess of the prevailing wage contract

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

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

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

certified payroll record containing the following employee information:

Actual daily, overtime and weekly hours worked in each craft or trade;

the public body or the lessor which contracted for the public works project

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

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

record must contain the following information about the worker:

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

0. Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and

**Payroll records:** Each employing unit must maintain a record for each worker engaged in employment, which

nd service charges collected by the employer and distributed to workers in lieu of gratuities and tips;

employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing

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

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

The address of the employee:

the following information

office in New Jersey

Address;

. Craft or trade;

Gross pay;

be leased by a public body.

. Social security number;

Actual hourly rate of pay;

Itemized deductions

Net pay paid to the employee;

Fringe benefits paid in cash to the employee.

program while performing work on the project.

a. the employee's name,

the employee's address

and the basis on which wages are paid;

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

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

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

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

), "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 **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,

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

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

vision 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

ive 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 30<sup>th</sup> day following the close of the calendar half-year, file a report showing the amount of taxable wages paid during such calendar half-year to employees while covered under each such private

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 selfnsured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the respective six-month period showing:

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

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

On or before the 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

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

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

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

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

- biological parent with a newborn child, bonding by individual with newly adopted child:
- 1. The number of claims for family leave insurance benefits received during the one-year period,
- 2. The number of claims for family leave insurance benefits accepted during the one-year period,
- 3. The number of workers who received family leave insurance benefits during the one-year period,
- 4. The amount of family leave insurance benefits paid during the one-year period,
- . The average weekly family leave insurance benefit during the one-year period,
- . 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 intermittent family leave insurance benefits paid during the one-year period, and
- 8. The average duration of family leave insurance benefits, in days, during the one-year period. The information reported in 1. through 8. above must be broken down by sex and by age group, beginning at 25 years and under and increasing in increments of 10.
- On or before the 30<sup>th</sup> day following the close of each calendar year during which a self-insured private plan for family leave insurance is in effect, the employer must file a report with the Division of Temporary Disability
- 1. The amount of funds available at the beginning of that year for payment of family leave insurance benefits,
- . The amount contributed by workers during that year, . The direct cost of administration of the plan during that year.
- 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 . The number of employees covered by the plan as of December 31, and ablic body is a party or for public work to be done on a property or premises owned by a public body or leased or . Such other information as the Division of Temporary Disability Insurance may require with respect to the financial

ability of the self-insurer to meet the self-insured's obligation under the plan. ach public works contractor must submit to the public body or lessor which contracted for the public works project **Workers' Compensation Law** (N.J.S.A. 34:15-1 et seq.) Upon the happening of an accident or the occurrence of any occupational disease, an employer who has insurance coverage or utilizes a third-party administrator shall promptly furnish the insurance carrier or the third-party

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

employer may prepare and sign an amended report and file the amended report with the insurance carrier or third-party administrator. The amended report must then be filed electronically with the Division through the Compensation Rating and Inspection Bureau Each public works contractor must, within 10 days of payment of wages, submit the certified payroll record to 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 Each public works contractor which employs one or more apprentices on a public works project must maintain temporary disability benefits where no claim petition has been filed or where a claim petition has not been with its records written evidence that the apprentice or apprentices are registered in an approved apprenticeship answered. The full name, telephone number, mailing address, email address and fax number of the contact person

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

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

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, . 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. Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar quarter reported by the employee, or if not so reported, the minimum wage rate prescribed under applicable laws of this regardless of the amount of tax actually due for a particular quarter. Quarterly reports are due on the 30th day of the

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

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 **Records to be kept:** Every employer is required to keep all pertinent records available for inspection by authorized

be shown separately under this heading: cash payments, cash value of other remuneration, the nature of such 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;

payments, the period during which the services were performed for which special payments were payable; 2. The names, addresses and occupations of employees receiving such payments;

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

3. The periods of their employment; 4. Their social security numbers;

5. Their withholding exemption certificates;

6. The employer's New Jersey Taxpayer Identification Number; 7. Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed; 8. The dates and amounts of payments made: and

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

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

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

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

ompliance, P.O. Box 389, Trenton, NJ 08625-0389 For possible failure to meet the record keeping or reporting requirements of the **Unemployment Compensation** Law, Temporary Disability Benefits Law or Family Leave Insurance Benefits Law:

New Jersey Department of Labor and Workforce Development, Division of Employer Accounts, P.O. Box 947, Trenton, NJ 08625-0947 For possible failure to meet the record keeping or reporting requirements of the **Workers' Compensation Law**:

New Jersey Department of Labor and Workforce Development, Division of Workers' Compensation, P.O. Box 381, Trenton, NJ 08625-0381 For possible failure to meet the record keeping or reporting requirements of the **Gross Income Tax Act**:

609-292-6400 nj.taxation@treas.state.nj.us

New Jersey Department of the Treasury, Division of Taxation, Information and Publications Branch, P.O. Box 281, Trenton, NJ 08625-0281

NEW JERSEY DEPARTMENT OF

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



1-833-NJDCR4U NJCivilRights.gov

Based on Actual or Perceived  $\,{}^ullet$ 

Race or color

Religion or creed

Promotion or transfer

Termination or demotion

This poster is in compliance with state posting requirements.



National origin, nationality, or ancestry

Marital or domestic partnership or civil union status

including the refusal to submit to genetic testing

Remedies may include money damages, an order to

stop discrimination or harassment, adoption of new

policies and procedures, attorney's fees, and more.

Atypical cellular or blood trait, genetic information

Pregnancy or breastfeeding



# An employer may provide family leave insurance through a

private insurance carrier, if this Division approves the plan. If your employer has an approved private plan, your employer must provide information about coverage and provide the forms to apply for benefits.

Supporting documentation from a health care provider

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

# **State Family Leave Insurance Plan** ("state

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.

to file for family leave benefits after the child is born.

To update your labor law posters contact

ONLINE JAN2023

OR CODE) Scan with phone camera: 🎎 Go to: JJKeller.com/LLPverify Enter this code: **62868-012023** 

J. J. Keller & Associates, Inc. JJKeller.com/laborlaw

### lote that the NJ Family Leave Act does not 💎 🕒 Care for a family member, or someone who is the equivalent of family, who has a serious health condition, or who has been isolated 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

The EMPLOYER has at least 30 employees worldwide OR is a government entity, regardless of size;

1-833-NJDCR4U NJCivilRights.gov

The New Jersey Family Leave Act (NJFLA)

Employers generally must provide NJFLA leave if —

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.

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

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provisions of the New Jersey Temporary Disability Benefits Law 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

the applicant's spouse or domestic or civil union partner must be the child's biological, adoptive or foster parent, unless a surrogate carried the child. care for a family member with a serious health condition.

violent offence or for a victim's family member. Family member" means a child, parent, parent-in-law, sibling,

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 carrier) is included in this definition. The New Jersey Department of Labor and Workforce

lew mothers who receive temporary disability benefits through the state plan for their pregnancy will get instructions on how

REV. 04/2019

LABOR AND WORKFORCE DEVELOPMENT

This notice must be conspicuously posted. Not later than December 7. 2011. each employee must also he 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.

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

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,

**noted** on your pay envelope, paycheck, or on some other form of notice. The amount of wages that are

The deduction may be allocated at varying rates to the Unemployment Insurance Trust Fund, the If an approved private plan is non-contributory, no contributions can be deducted from workers' wages for

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

Display this poster in a conspicuous place

Leave under the NJ SAFE Act must be used in the 12-month period immediately following an instance

The NJ SAFE Act also prohibits an employer from discharging, harassing or otherwise discriminating or

Department of Labor and Workforce Development Your employer is subject to the

Family Leave Insurance

eave. Employees who are covered by family leave insurance can pply for benefits to: bond with a child within 12 months of the child's birth or placement by adoption or foster care. The applicant, or

care for a victim of domestic violence or a sexually

quivalent of a family relationship. This and other required employer posters are available free 'Child" means a biological, adopted, or foster child, stepchild or

ou can get program information and an application for family

Display this poster in a conspicuous place

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

of forced by: NJ Department of Labor and Workforce evelopment Division of Temporary Disability Insurance, PO Box

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

nj.gov/labor

LABOR AND WORKFORCE DEVELOPMENT

TWO ways to verify poster compliance!

800-327-6868