

## Minimum Wage 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 to be paid not less than the New Jersey minimum wage in accordance with the schedule below.

Date	Most Employers	Seasonal & Small Employers (fewer than 10)	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, \$14.65 of 11/1/20
1-1-2021	\$12	\$11.10	No Change	\$4.13	\$15
1-1-2022	\$13	\$11.90	\$11.05	\$5.13	\$16
1-1-2023	\$14	\$12.70	\$11.70	No Change	\$17
1-1-2024	\$15	\$13.50	\$12.50	No Change	\$18
1-1-2025	TBD	\$14.30	\$13.40	TBD	TBD
1-1-2026	TBD	\$15.00	\$14.20	TBD	TBD
1-1-2027	TBD	TBD	\$15	TBD	TBD

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

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

\*\*\* As of 11/1/2020, Long-Term Care Facility Direct Care Staff Members are paid \$3.00 above the State minimum hourly wage and increases accordingly anytime the State minimum wage increases.

\*\*\*\* Overtime at the time and a half regular rate as well as the exception of certain truck drivers, loaders, helpers and mechanics involving vehicles weighing in excess of 10,000 lbs. GVW and who travel interstate.

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

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

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

**EXEMPTIONS**  
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 persons; salesperson of motor vehicles; part time employees primarily engaged in the care and tending of children in the home of the employer; and minors under 18 (EXCEPT that minors under 18 in the first processing of farm products, hotels, motels, restaurants, retail, beauty culture, laundry, cleaning, dyeing, light manufacturing and apparel occupations are covered by the wage order rates as above and vocational school graduates with special permits under the Child Labor Law are covered by the statutory rate).

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

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

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

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

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

Penalties for violation of this order are set forth in N.J.S.A. 34:11-56a(2).

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

Exempt from the overtime entitlement are:

- executive, administrative, and professional employees
- employees engaged in labor on a farm relative to raising or care of livestock; and
- limousine drivers.

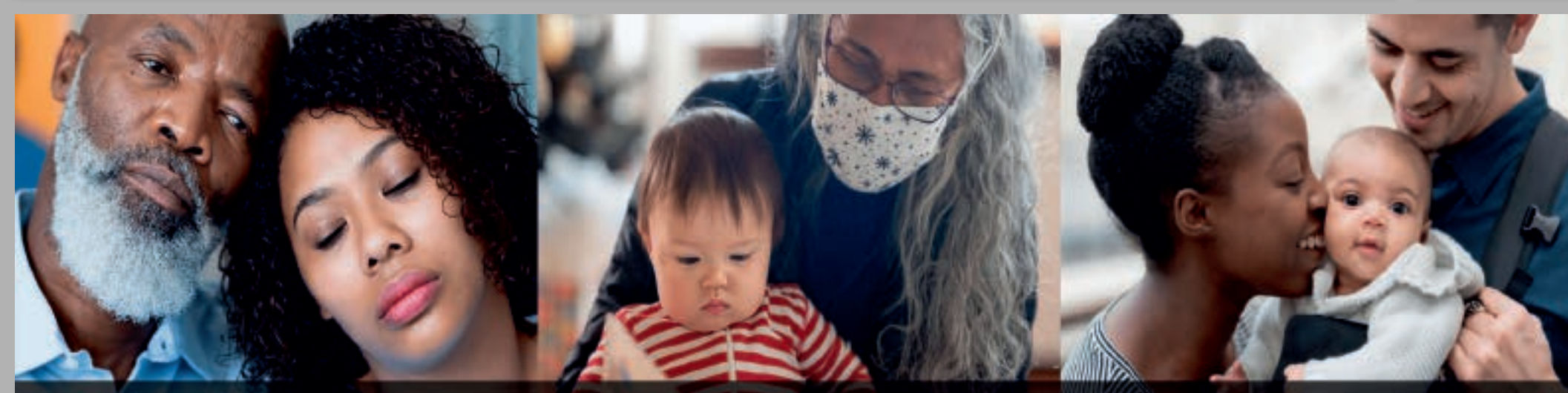
THE NEW JERSEY DEPARTMENT OF  
**DOL**  
LABOR AND WORKFORCE DEVELOPMENT

**Display this poster in a conspicuous place**

REV. 01/2022

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

**THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY.**



## The New Jersey Family Leave Act (NJFLA)

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

**Employers generally must provide NJFLA leave if**

- The EMPLOYER has at least 30 employees worldwide OR is a government entity, regardless of size;
- The EMPLOYEE has worked for that employer for at least 1 year, AND has worked at least 1,000 hours in the past 12 months; and
- The LEAVE is being taken to:
  - Care for or bond with a child within 1 year of the child's birth or placement for adoption or foster care;
  - 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 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**

1-833-NJDCR4U NJCivilRights.gov

711 (Relay Service) #CivilRightsNJ

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.

## Worker Misclassification Department of Labor and Workforce Development

### NEW JERSEY LAW PROHIBITS WORKER MISCLASSIFICATION

#### NOTICE OF EMPLOYEE RIGHTS & EMPLOYER RESPONSIBILITIES

**WHAT IS MISCLASSIFICATION?**

- Misclassification is the practice of an employer improperly classifying employees as independent contractors.
- Misclassification may illegally deprive workers of basic rights, protections, and benefits guaranteed to employees such as the right to be paid the minimum wage, the right to overtime pay, time and mode of pay protections, the protection against illegal deductions from pay, unemployment compensation, temporary disability benefits, family leave insurance benefits, workers' compensation, family leave and earned sick leave.
- Often when workers are paid in cash "off the books", it may be a method to hide misclassification or other employment-related obligations.

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

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, 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 business.

This is referred to in New Jersey as the "ABC test" for independent contractor status.

Please go to [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn about the factors considered for each of the three above tests.

**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 above-cited New Jersey laws.
- If you believe you are misclassified, email [misclass@doj.gov](mailto:misclass@doj.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.
- What matters are the facts surrounding your working relationship with the employer and the application of the ABC test to those facts.

**REPORTING MISCLASSIFICATION**

If you have been misclassified and would like to file a claim, you can do so here: <https://wagehour.dol.state.nj.us/def/claim.htm>

To seek further information:

EMAIL: <a href="mailto:misclass@doj.gov">misclass@doj.gov</a>	CALL: 609-292-2321	FAK: 609-292-7801	WRITE: EMPLOYER ACCOUNTS SECTION - MISCLASSIFICATION, NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT, 100 SOUTH PLAZA, 100, BOX 942, TRENTON, NJ 08625-0942
---	--------------------	-------------------	---

• Whenever you chose to reach out, multilingual staff will be able to assist you and translation assistance made available as needed.

• You can also visit [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn more about misclassification.

**AM I PROTECTED FROM RETALIATION BY MY EMPLOYER FOR REPORTING MISCLASSIFICATION?**

- 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.
- When 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**

**DOL**  
THE NEW JERSEY DEPARTMENT OF LABOR & WORKFORCE DEVELOPMENT

**NJ.GOV/LABOR**

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 states Workers' Compensation posting or notice of compliance/certificate of insurance. Employees should refer to the Workers' Compensation or notice of compliance/certificate of insurance furnished by the state or the employer's insurance carrier for information about Workers' Compensation.

**THIS NOTICE IS FOR INFORMATIONAL PURPOSES ONLY. IT DOES NOT FULFILL THIS STATE'S WORKERS' COMPENSATION POSTING REQUIREMENT.**

**NOTICE:** In accordance with State Child Labor Law N.J.S.A. 34:2-21.5, every employer that employs minors under 18 must keep and conspicuously post the Schedule of Hours of Minors Under 18 Years of Age 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 & Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110. Telephone: (609) 777-3200.

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



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

• Race or color	• Sex	• National origin, nationality, or ancestry
• Religion or creed	• Gender identity or expression	• Pregnancy or breastfeeding
• Disability	• Liability for military service	• Marital or domestic partnership or civil union status
• Age	• Sexual orientation	• Atypical cellular or blood trait, genetic information including the refusal to submit to genetic testing from domestic violence or sexual violence or

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:

- Recruitment and job postings
- Interviews and hiring decisions
- Promotion or transfer
- Termination or demotion
- Compensation, including salary and benefits
- 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.

"Child" means a biological, adopted, or foster child, stepchild or legal 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.

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

1-833-NJDCR4U NJCivilRights.gov

711 (Relay Service) #CivilRightsNJ

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. 12:8-1.2.

## Unemployment Ins. 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 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](http://myunemployment.nj.gov). You can also file a claim over the phone by contacting our Unemployment Call Centers at one of the 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  
Union City Call Center.....201-601-4100

Freehold Call Center.....732-716-2020  
Out of State.....1-888-795-6622

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.

Enforced 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](http://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. 06/2019

## SAFE Act Department of Labor and Workforce Development

### SAFE Act

The New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), PL. 2013, c.82, provides that certain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days in a 12-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 12-month period. Further, the employer must have worked for an employer in the State that employs 25 or more employees for each working day during each of 20 or more calendar workweeks in the three-current or immediately preceding calendar year.

Leave under the NJ SAFE Act may be taken by an employee who is a victim of domestic violence, as that term 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. 20A-27.5. Leave may also be taken by an employee whose child, parent, spouse, domestic partner, or civil union partner is a victim of domestic violence or a sexually violent offense.

Leave 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:

- Seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- Obtaining services from a victim services organization for the employee or the employee's 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 the future domestic violence or sexual violence or to ensure the economic security of the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- 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 from domestic violence or sexual violence or
- Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of domestic or sexual violence of which the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, was a victim.

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 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.

Leave voluntarily authorized in writing by the employer or by a federal or State law, rule or regulation.

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 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.

Upon brief relief for a violation of the NJ SAFE Act, an aggrieved person may file a private cause of action in the Superior Court within one year of the date of the alleged violation.

**This notice must be conspicuously displayed.**

AD-289

NEW JERSEY DEPARTMENT OF  
**LWD**  
LABOR AND WORKFORCE DEVELOPMENT

**nj.gov/labor**

REV. 09/2013

## Family Leave Department of Labor and Workforce Development

### Your employer is subject to the Family Leave Insurance provisions of the New Jersey Temporary Disability Benefits Law

New Jersey law provides up to 6 weeks of family leave insurance benefits. Beginning July 1, 2020, the law will allow up to 12 weeks of continuous family leave or 56 days of intermittent leave. Employees who are covered by family leave insurance can apply 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 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. Supporting documentation from a health care provider is mandatory.
- care for a victim of domestic violence or a sexually violent offense or for a victim's family member.

"Family member" means a child, parent, parent-in-law, sibling, grandparent, 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 legal 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 plan")**  
You can get program information and an application for family leave benefits (form FL-1) online at [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov), by phone at 609-292-7060, or by mail: Division of Family Leave Insurance, P.O. Box 387, Trenton, NJ 08625-0387.

New 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.

**Private Family Leave Insurance Plan ("private plan")**  
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.

**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 insurance.

Enforced 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](http://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

## Records Department of Labor and Workforce Development

### Employer Obligation to Maintain and Report Records Regarding Wages, Benefits, Taxes and Other Contributions and Assessments Pursuant to State Wage, Benefit and Tax Laws

**Wage Payment Law** (N.J.S.A. 34:11-4.1 et seq.) and **Wage and Hour Law** (N.J.S.A. 34:11-56a et seq.)  
Each employer must keep a record of each employee which contains the following information:

- The name of the employee.
- The address of the employee.
- The birth date of the employee if the employee 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 wages to net amounts with direct 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 week;
- Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the following information:
  - the employee's name;
  - the employee's address;
  - the employer's local security number;
  - the name and address of the employer;
  - the calendar day or week covered by the report, and
  - the total amount of gratuities received;
- Regarding each employer who for the employee 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 lodging, 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 allocated to the furnishing of the lodgings, including the date of acquisition or construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such assets.

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

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

**Prevailing Wage Act** (N.J.S.A. 34:11-56.25 et seq.)  
The Prevailing Wage Act applies to employers only under certain circumstances. Specifically, it applies only when an employer enters into a contract in excess of the prevailing wage contract threshold amount for any public work (as the term "public work" is defined in N.J.S.A. 34:11-56.26) to which any public body is a party or for public work to be done on a property or premises owned by a public body or leased or to be leased by a public body.

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

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

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

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

**Unemployment Compensation Law** (N.J.S.A. 43:21-1 et seq.), **Temporary Disability Benefits Law** (N.J.S.A. 43:21-25 et seq.) and **Family Leave Insurance Benefits Law**, PL. 2008, c. 17.  
**Payroll records:** Each employing unit must maintain a record for each worker engaged in employment, which record must contain the following information about the worker:

- Full name, address and social security number;
- Total remuneration paid in each pay period showing separately cash, including commissions and bonuses; the cash value of all compensation in any medium other than cash; gratuities received regularly in the course of employment if reported by the employee, or if not so reported, the minimum wage rate prescribed under applicable laws of this State or of the United States; or the amount of remuneration actually received by the employee, whichever is higher; and service charges collected by the employer and distributed to workers in lieu of gratuities and tips.
- This entry under the heading "special payments" includes 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 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 layoffs;
- 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(i)) and wages.

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

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

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

**Wage Reporting:** Each employer (other than employers of domestic service workers) must electronically file a WR-30, "Employer Report of Wages Paid," with the Division of Revenue, within the Department of the Treasury, within 30 days after the end of each quarter. The WR-30 lists the name, social security number and wages paid to each employee and the number of base weeks 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. 12:16-13.7(b)) must file an annual, rather than quarterly, WR-30 with the Division of Revenue, within the Department of the Treasury.

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

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

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

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

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, or 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-insurer's obligations under the plan.

NEW JERSEY DEPARTMENT OF  
**LWD**  
LABOR AND WORKFORCE DEVELOPMENT

**nj.gov/labor**

REV. 03/2018

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

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

Phone: 609-292-2305  
E-mail: [wagehour@dol.nj.gov](mailto:wagehour@dol.nj.gov)  
Mail: New Jersey Department of Labor and Workforce Development, Division of Wage and Hour Compliance, P.O. Box 385, Trenton, NJ 08625-0389

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

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

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

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

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

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

NEW JERSEY DEPARTMENT OF  
**LWD**  
LABOR AND WORKFORCE DEVELOPMENT

**nj.gov/labor**

REV. 03/2018

This notice must be conspicuously posted. Not later than December 7, 2017, each employer must also be provided a written copy of the notice or, for employers 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. 12:12-13 for alternate methods of posting and distribution by electronic means.

NW-400