## 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 below.

Date	Most Employers	Seasonal & Small Employers (fewer than 6)	Agricultural Employers	Cash for Tipped Workers	Wage for Long-Term Care Facility Direct Care Staff
1-1-2020	\$11	\$10.30	\$10.30	\$3.13	\$11, \$14 as of 11/1/20
1-1-2021	\$12	\$11.10	\$10.30	\$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	\$13.73	\$12.81	\$5.26	\$18.13
1-1-2025*	\$15.49	\$14.53	\$13.40	\$5.62	\$18.49

Minimum wage may continue to increase each January 1 based on a measure of inflation.

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

Exempt from the overtime entitlement are:

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

limousine drivers. WAGE ORDER REGULATIONS

aployees 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

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

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

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,

The New Jersey Family Leave Act (NJFLA)

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

mployers generally must provide NJFLA leave if —

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.

Any employer who violates any provisions of this act shall be quilty of a disorderly persons violation and upon conviction shall be punished by a fine of not less than \$100 nor more than \$1.000. As an alternative to or in addition to any other sanctions provided by law for violations, the Commissioner is authorized to assess and collect administrative penalties, up to a maximum of \$250 for a first violation and up to a maximum of \$500 for each subsequent violation.

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

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

Enforced by: NJ Department of Labor and Workforce Development Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305 This and other required employer posters are available free online at nj.gov/labor If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.

Display this poster in a conspicuous place

REV. 01/2025

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.

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

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

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

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

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 seg., shall display this official poster in places easily visible to all employees and applicants for employment.

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 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.

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;

Department of Labor and Workforce Development

**NEW JERSEY LAW PROHIBITS WORKER MISCLASSIFICATION** 

substance," which the courts say is wrong.

worker's gross earnings over the past 12 months.

misclassified employee for each subsequent violation

and that are necessary to operate the employer's business

not more than 200 percent of the wages owed.

AM I PROTECTED FROM RETALIATION BY MY EMPLOYER FOR REPORTING

the employee has testified or is about to testify in such a proceeding.

misclassified employees including

the imposition of

and/or back pay

A stop-work order.

MISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR?

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 compensation, temporary disability benefits, family leave insurance benefits, workers' New Jersev courts have ruled that to consider only the agreement, if one exists, and not the totality

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 legal 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, 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

(B) 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

No. If you worked and were paid, you are presumed to be an employee. It is the employer's burden

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

DO I HAVE TO PROVE THAT I AM AN EMPLOYEE?

REPORTING MISCLASSIFICATION

o seek further information:

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

assistance made available as needed

misclass@dol.nj.gov | 609-292-2321 | 609-292-7801 |

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-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:

DISPLAY THIS POSTER IN A CONSPICUOUS PLACE

of the facts surrounding your relationship with the presumed employer, would be to "place form over

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

• For violation of State wage, benefit or tax laws in connection with the misclassification of employees.

The suspension or revocation of any one or more licenses that are held by the employer

Additional **penalties and fees payable to the Department** and where wages are owed to the

employee, an additional amount in **liquidated damages payable to the employee equal to** 

Employees are protected from retaliation by their employers for having made an inquiry or complaint

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

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

to the employer, to the Commissioner of Labor or to an authorized representative regarding any

WRITE: EMPLOYER ACCOUNTS THE NEW JERSEY DEPARTMENT OF Subject — Misclassification LABOR & WORKFORCE NJ DEPARTMENT OF LABOR AND DEVELOPMENT WORKFORCE DEVELOPMENT

1 John Fitch Plaza

TRENTON, NJ 08625-0942

P.O. Box 942

NJ.GOV/LABOR

MW-899

REV. 05/2020

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

**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

**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.

## Your employer is subject to the New Jersey Unemployment

**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 expecting 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.

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

> paper application — Form DS-1) online at myleavebenefits.nj.gov. Applying online is faster. Submit the completed paper application by fax to: 609-984-4138 or mail to: Division of Temporary Disability Insurance

PO Box 387 Trenton, New Jersey 08625-0387

SAFE Act

omestic violence or a sexually violent offense.

For more information, visit myleavebenefits.nj.gov or call 609-292-7060.

Department of Labor and Workforce Development

& Temporary Disability Benefits Laws

Private Disability Insurance Plan ("private plan")

private plan instead of the state plan. If you are covered under a private plan, your employer's insurance carrier is responsible for processing and paying benefits on your disability claim. If you become disabled, ask your employer for the form you need to claim benefits under the private plan. Who pays for Unemployment & Temporary Disability Programs?

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

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

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

> Display this poster in a conspicuous place NEW JERSEY DEPARTMENT OF

> > I ABOR AND WORKFORCE DEVELOPMENT

REV. 06/2019

Department of Labor and Workforce Development

This Notice Must Be Posted in a Conspicuous Place

New Jersey SAFE Act

Leave of absence to address domestic or sexual violence

To be eligible, the employee must have worked at least 1,000 hours during the immediately preceding 12-month

period. Further, the employee must have worked for an employer in the State that employs 25 or more employees. **Covered Reasons for NJ SAFE Act Leave** NJ SAFE Act leave may be taken for the purpose of engaging in any of the following activities by (1) an employee

ho is a victim of domestic violence or a sexually violent offense, or (2) an employee whose parent-in-law, sibling, randparent, grandchild, child, parent, spouse, domestic partner, or civil union partner, or any other individual relate y blood to the employee, or any other individual that the employee shows to have a close association with the mployee which is the equivalent of a family relationship, is a victim of domestic violence or a sexually violent offense Seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or

Obtaining services from a victim services organization

Obtaining psychological or other counseling

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 the economic security Seeking legal assistance or remedies to ensure health and safety Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of

When NJ SAFE Act Leave May Be Taken

eave under the NJ SAFE Act must be used in the 12-month period immediately following an instance of domestic iolence or a sexually violent offense. The unpaid leave must be taken at least one day at a time, and may be taken

NJ SAFE Act and Other Leave Laws

npaid leave under the SAFE Act shall run concurrently with any paid vacation leave, personal leave, or medical or sick eave, or any family temporary disability leave benefits, that the employee elects to use during any part of the 20-day eriod of unpaid leave. If the employee requests leave for a reason covered by both the NJ SAFE Act and the Family

he employer with written notice of the need for the leave, unless an emergency or other unforeseen circumstance The New Jersey Security and Financial Empowerment Act ("NJ SAFE Act") provides that certain employees are eligible precludes prior notice. The employee must provide the employer with written notice as far in advance as reasonable to receive an unpaid leave of absence, for up to 20 days in a 12-month period, to address circumstances resulting from 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.

Employees eligible to take leave under the NJ SAFE Act must, if the necessity for the leave is foreseeable, provide

Leave Act, N.J.S.A. 34:11B-1 et seg., or the federal Family and Medical Leave Act, 20 U.S.C. 2601 et seg., the leave shall

count simultaneously against the employee's entitlement under each respective law.

Notice and Documentation of NJ SAFE Act Leave

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 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. 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

New Jersey Coalition Against Sexual Assault Hotline 1-800-601-7200 New Jersey Domestic Violence Hotline

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 

Private Family Leave Insurance Plan ("private")

1-800-572-SAFE (7233) Women's Referral Central 1-800-322-8092

New Jersey Department of Labor and Workforce Development

Il records referred to in 1. through 7. above must be kept safe and readily accessible at the New Jersey place of business of the employing unit All records referred to in 1, through 7, above must be retained for the current calendar year and for the four

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

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

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.

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

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

Full name, address and social security number;

record must contain the following information about the worker:

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

The date separated from employment and the reason for separation;

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

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

Each public works contractor which employs one or more apprentices on a public works project must maintain

**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;

with its records written evidence that the apprentice or apprentices are registered in an approved apprenticeship

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

The address of the employee:

the following information:

a. the employee's name.

b. the employee's address

office in New Jersey

Address;

Craft or trade:

Gross pay:

o 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.

and the basis on which wages are paid;

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

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

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

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.

**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 0, "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, and remit the corresponding unemployment insurance, supplemental workforce fund, workforce development partnership fund, temporary disability insurance and family leave insurance contribution payments, within 30 days after the end of each quarter. The NJ-927 lists the total of all wages paid, the wages paid in excess of the taxable maximum, the taxable wages on which contributions are due, the number of workers employed during the pay period, the number of workers insured under a "private plan" for temporary disability insurance and the number of workers insured under a "private plan" for family leave insurance

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 vivision of Revenue, within the Department of the Treasury.

Temporary Disability Insurance and Family Leave Insurance information: Each employer must retain all

records pertaining to any election to discontinue a private plan for temporary disability insurance and/or family ave insurance benefits and must make such records available for inspection by the Division of Temporary Disability nsurance for a one-year period from the date that the private plan is terminated. 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

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

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.

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

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

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

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

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

6. The number of employees covered by the plan as of December 31. Each employer who provides family leave insurance to its employees through a self-insured private plan must for the one-year period ending December 31 of each calendar year during which a self-insured private plan is in effect

file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the one-year period showing the following information with regard to each of the following types of claims: care of a sick child, care of a sick spouse, care of a sick domestic partner, care of a sick civil union partner, care of a sick parent, bonding by biological parent with a newborn child, bonding by domestic partner or civil union partner of biological parent with a newborn child, bonding by individual with newly adopted child:

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

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

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

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

employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing . 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 depreciated investment in any assets allocable to the furnishing of the lodgings, including the date of acquisition or

intermittent family leave insurance benefits paid during the one-year period, and construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such 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

vears and under and increasing in increments of 10. On or before the 30th day following the close of each calendar year during which a self-insured private plan for he employer must keep the wage and hour records described above at the place of employment or in a central 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.

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

ublic body is a party or for public work to be done on a property or premises owned by a public body or leased or . 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. Each 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 Each public works contractor must, within 10 days of payment of wages, submit the certified payroll record to

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

manner instructed on the form. Each employer, when directed to do so by the Division of Workers' Compensation, must submit to the Division of

Workers' Compensation copies of such medical certificates and reports as it may have on file. Gross Income Tax Act (N.J.S.A. 54A:1-1 et seq.) **Employer's Quarterly Report:** The Employer's Quarterly Report, NJ-927, reports New Jersey Gross Income Tax withheld, unemployment insurance, supplemental workforce fund, workforce development partnership fund,

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 freported 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, An entry under the heading "special payments" of the amount of any special payments, such as bonuses and gifts, rather than quarterly, basis on an NJ-927H. 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: payments, the period during which the services were performed for which special payments were payable; 1. The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;

2. The names, addresses and occupations of employees receiving such payments;

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

> 5. Their withholding exemption certificates; 6. The employer's New Jersey Taxpayer Identification Number; 7. Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed;

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

**Contact Information** 

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

To update your labor law posters contact

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 LABOR AND WORKFORCE DEVELOPMENT

nj.gov/labor 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

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

TWO ways to verify poster compliance! QR CODE) Scan with phone camera: 🔣 Go to: JJKeller.com/LLPverify

J. J. Keller & Associates, Inc.

JJKeller.com/laborlaw 800-327-6868



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he Law Against Discrimination (LAD) Prohibits Discrimination and Harassment in Employment Based on Actual or Perceived • Race or color Religion or creed Gender identity or expression Liability for military service Sexual orientation Atypical cellular or blood trait, genetic information

Recruitment and job postings
 Compensation, including salary and benefits

1-833-NJDCR4U NJCivilRights.gov

Membership in a union

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

Promotion or transfer

Termination or demotion

 National origin, nationality, or ancestry Pregnancy or breastfeeding Marital or domestic partnership or civil union status

The law applies to all employers (including labor unions, apprenticeship and training programs, and employment agencies) and

including the refusal to submit to genetic testing

Remedies may include money damages, an order to stop discrimination or harassment, adoption of new Interviews and hiring decisions
 All terms, conditions, or privileges of employment policies and procedures, attorney's fees, and more.

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

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



No one can retaliate against you for reporting LAD violations, filing a discrimination complaint, or exercising other rights under the LAD Display this poster in a conspicuous place

penefits. Beginning July 1, 2020, the law will allow up to 12 weeks of continuous family leave or 56 days of intermittent An employer may provide family leave insurance through a eave. Employees who are covered by family leave insurance can private insurance carrier, if this Division approves the plan. If

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

taxable wage base for unemployment and temporary disability

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

Development is an equal opportunity employer with equal

opportunity programs. Auxiliary aids and services are available

NEW JERSEY DEPARTMENT OF

The New Jersey Department of Labor and Workforce

upon request to individuals with disabilities.

nforced by: NJ Department of Labor and Workforce

wage base for family leave insurance benefits is the same as the

your employer has an approved private plan, your employer bond with a child within 12 months of the child's birth or must provide information about coverage and provide the forms placement by adoption or foster care. The applicant, or to apply for benefits. the applicant's spouse or domestic or civil union partner Who pays for Family Leave Insurance? must be the child's biological, adoptive or foster parent, unless a surrogate carried the child. Payroll contributions from employees finance this program.

care for a victim of domestic violence or a sexually violent offence or for a victim's family member.

care for a family member with a serious health condition.

Supporting documentation from a health care provider

Family member" means a child, parent, parent-in-law, sibling,

randparent, grandchild, spouse, domestic partner, civil union

pply for benefits to:

partner, and any other person related by blood to the employee Development Division of Temporary Disability Insurance, PO Box or with whom the employee has a close association that is the quivalent of a family relationship. This and other required employer posters are available free 'Child" means a biological, adopted, or foster child, stepchild or online at nj.gov/labor, or from the Office of Constituent egal ward of a parent. A child gained by way of a valid written

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

contract between the parent and a surrogate (gestational

carrier) is included in this definition.

the state plan for their pregnancy will get instructions on how to file for family leave benefits after the child is born.

nsurance, P.O. Box 387, Trenton, NJ 08625-0387.

lew mothers who receive temporary disability benefits through

LABOR AND WORKFORCE DEVELOPMENT nj.gov/labor

REV. 04/2019

## This poster is in compliance with state posting requirements.