

# New Jersey Law Prohibits **Discrimination in Employment**

<b>ON THE BASIS OF:</b>	Race, Creed, Color, National Origin, Age, Ancestry, Nationality, Marital or Domestic Partnership or Civil Union Status, Sex, Pregnancy, Breastfeeding, Gender Identity or Expression, Disability, Liability for Military Service, Affectional or Sexual Orientation, Atypical Cellular or Blood Trait, Genetic Information (including the refusal to submit to genetic testing)
<b>BY:</b>	Private or State and Local Government Employers, Employment Agencies, or Labor Unions
<b>WITH RESPECT TO:</b>	Hiring, Promotion, Transfer, Demotion, Termination, Salary, Benefits, Other Privileges, Conditions or Terms of Employment, Layoff, Harassment, Apprenticeship and Training Programs, Job Referrals, or Union Membership
<b>OR:</b>	In Retaliation for Filing a Complaint, Participating or Testifying in Any Proceedings or for Opposing Any Acts Forbidden under the New Jersey Law Against Discrimination
<b>REMEDY MAY INCLUDE:</b>	An Order Restraining Unlawful Discrimination, Back Pay, Damages for Pain and Humiliation Experienced as a Result of Unlawful Discrimination, Punitive Damages, and Attorney's Fees

*It is also unlawful to publish employment advertisements which discriminate against persons in violation of the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1 et seq.*

Violations should be reported to the nearest office of the NJ Division on Civil Rights at **866-405-3050** (Toll-Free) or online **[www.NJCivilRights.gov](http://www.NJCivilRights.gov)**

**Northern Regional Office**

31 Clinton Street  
Newark, NJ 07102  
Phone: (973) 648-2700  
Fax: (973) 648-4405

**Central Regional Office**

140 East Front Street  
P.O. Box 090  
Trenton, NJ 08625-0090  
Phone: (609) 292-4605  
Fax: (609) 984-3812

**Southern Regional Office**

5 Executive Campus  
Suite 107  
Cherry Hill, NJ 08034  
Phone: (856) 486-4080  
Fax: (856) 486-2255

**South Shore Regional Office**

1325 Boardwalk  
Tennessee Ave. & Boardwalk  
Atlantic City, NJ 08401  
Phone: (609) 441-3100  
Fax: (609) 441-3578



*The regulations of the New Jersey Division on Civil Rights require that all employers, employment agencies and labor organizations who are covered by the New Jersey Law Against Discrimination shall display this official poster in places easily visible to all employees and applicants. N.J.A.C. 13:8-1.2.*



# NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

(To be posted in a conspicuous place)

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

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Beginning July 1, 2009, New Jersey law will provide up to six (6) weeks of Family Leave Insurance benefits. Benefits are payable to covered employees from either the New Jersey State Plan or an approved employer-provided private plan to:

- **Bond with a child** during the first 12 months after the child's birth, if the covered individual or the domestic partner or civil union partner of the covered individual, is a biological parent of the child, or the first 12 months after the placement of the child for adoption with the covered individual.
- **Care for a family member with a serious health condition** supported by a certification provided by a health care provider. Claims may be filed for six consecutive weeks, for intermittent weeks or for 42 intermittent days during a 12 month period beginning with the first date of the claim.

Family member means a child, spouse, domestic partner, civil union partner or parent of a covered individual.

Child means a biological, adopted, or foster child, stepchild or legal ward of a covered individual, child of a domestic partner of the covered individual, or child of a civil union partner of the covered individual, who is less than 19 years of age or is 19 years of age or older but incapable of self-care because of mental or physical impairment.

### **New Jersey State Plan**

Employees covered under the New Jersey State Plan can obtain information pertaining to the program and an application for Family Leave Insurance benefits (Form FL-1), after June 1, 2009, by visiting the Department of Labor and Workforce Development's web site at [www.nj.gov/labor](http://www.nj.gov/labor), by telephoning the Division of Temporary Disability Insurance's Customer Service Section at (609) 292-7060, or by writing to the Division of Temporary Disability Insurance, PO Box 387, Trenton, NJ 08625-0387.

If an employee is receiving State Plan temporary disability benefits for pregnancy, after the child is born, the Division will mail the employee information on how to file a claim for Family Leave Insurance benefits to bond with the newborn child. If a claim is filed to have Family Leave Insurance benefits begin immediately after the employee recovers from her pregnancy-related disability, she will be paid at the same weekly benefit amount as she was paid for her pregnancy-related disability claim and no waiting period will be required.

### **Private Plan**

An employer can elect to provide workers with Family Leave Insurance benefits coverage under a private plan approved by the Division of Temporary Disability Insurance. The Division will not approve a private plan requiring employee contributions unless a majority of the employees, covered by the private plan, have agreed to private plan coverage by written election. Employers will provide information regarding the private plan and the proper forms to claim benefits to employees covered under the private plan.

### **Financing of the Program**

This program is financed by employee contributions. Beginning January 1, 2009, employers are authorized to deduct the contributions from employee wages for all employees covered under the State Plan. These deductions must be noted on the employee's pay envelope, paycheck or on some other form of notice. The taxable wage base for Family Leave Insurance benefits is the same as the taxable wage base for Unemployment and Temporary Disability Insurance.

Employees covered under an approved private plan will not have contributions deducted from wages for Family Leave Insurance benefits coverage unless a majority of the workers consent to contribute to the approved private plan. If employees consent to contribute to the private plan, the contributions cannot exceed those paid by workers covered under the State Plan.

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Enforced by:  
New Jersey Department of Labor and  
Workforce Development  
Division of Temporary Disability Insurance  
PO Box 387  
Trenton, New Jersey 08625-0387



NEW JERSEY DEPARTMENT OF LABOR  
AND WORKFORCE DEVELOPMENT

Additional copies of this poster or any other required posters may be obtained free of charge by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110 - (609) 777-3200 or from our website: [www.nj.gov/labor](http://www.nj.gov/labor).

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.

If you need this document in Braille or large print, call (609) 292-2680. TTY users can contact this department through New Jersey Relay: 7-1-1.

# New Jersey SAFE Act

The New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), P.L. 2013, c.82, provides that certain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days in a 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 employee must have worked for an employer in the State that employs 25 or more employees for each working day during each of 20 or more calendar workweeks in the then-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. 30:4-27.6. 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:

- (1) 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
- (2) Obtaining services from a victim services organization for the employee or the employee's child, parent, spouse, domestic partner, or civil union partner
- (3) Obtaining psychological or other counseling for the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- (4) 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 of the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- (5) 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
- (6) 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.

Leave under the NJ SAFE Act must be used in the 12-month period immediately following an instance 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 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 is voluntarily authorized in writing by the employee or is authorized 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 the compensation, terms, conditions or privileges of employment on the basis that the employee took or requested any leave that the employee was entitled to under the NJ SAFE Act, or on the basis that the employee refused to authorize the release of information deemed confidential under the NJ SAFE Act.

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

***This notice must be conspicuously displayed.***



# Conscientious Employee Protection Act

## *“Whistleblower Act”*

**Employer retaliatory action; protected employee actions; employee responsibilities**

1. New Jersey law prohibits an employer from taking any retaliatory action against an employee because the employee does any of the following:
- a. Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy or practice of the employer or another employer, with whom there is a business relationship, that the employee reasonably believes is in violation of a law, or a rule or regulation issued under the law, or, in the case of an employee who is a licensed or certified health care professional, reasonably believes constitutes improper quality of patient care;
  - b. Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any violation of law, or a rule or regulation issued under the law by the employer or another employer, with whom there is a business relationship, or, in the case of an employee who is a licensed or certified health care professional, provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into quality of patient care; or
  - c. Provides information involving deception of, or misrepresentation to, any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
  - d. Provides information regarding any perceived criminal or fraudulent activity, policy or practice of deception or misrepresentation which the employee reasonably believes may defraud any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
  - e. Objects to, or refuses to participate in, any activity, policy or practice which the employee reasonably believes:
    - (1) is in violation of a law, or a rule or regulation issued under the law or, if the employee is a licensed or certified health care professional, constitutes improper quality of patient care;
    - (2) is fraudulent or criminal; or
    - (3) is incompatible with a clear mandate of public policy concerning the public health, safety or welfare or protection of the environment. N.J.S.A. 34:19-3.
2. The protection against retaliation, when a disclosure is made to a public body, does not apply unless the employee has brought the activity, policy or practice to the attention of a supervisor of the employee by written notice and given the employer a reasonable opportunity to correct the activity, policy or practice. However, disclosure is not required where the employee reasonably believes that the activity, policy or practice is known to one or more supervisors of the employer or where the employee fears physical harm as a result of the disclosure, provided that the situation is emergency in nature.

**CONTACT INFORMATION**

Your employer has designated the following contact person  
to receive written notifications, pursuant to paragraph 2 above (N.J.S.A. 34:19-4):

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

***This notice must be conspicuously displayed.***

Once each year, employers with 10 or more employees must distribute notice of this law to their employees.  
If you need this document in a language other than English or Spanish, please call (609) 292-7832.



# La Ley de protección al empleado consciente

## *“Ley de protección del denunciante”*

### Acciones de represalia del empleador; protección de las acciones del empleado

1. La ley de New Jersey prohíbe que los empleadores tomen medidas de represalia contra todo empleado que haga lo siguiente:
  - a. Divulgue o amenace con divulgar, ya sea a un supervisor o a una agencia pública toda actividad, directriz o norma del empleador o de cualquier otro empleador con el que exista una relación de negocios y que el empleado tiene motivos fundados para pensar que violan alguna ley, o en el caso de un trabajador licenciado o certificado de la salud y que tiene motivos fundados para pensar que se trata de una manera inadecuada de atención al paciente;
  - b. Facilite información o preste testimonio ante cualquier agencia pública que conduzca una investigación, audiencia o indagación sobre la violación de alguna ley, regla o reglamento que el empleador o algún otro empleador con el que exista una relación de negocios; o en el caso de un trabajador licenciado o certificado de la salud que facilite información o preste testimonio ante cualquier agencia pública que conduzca una investigación, audiencia o indagación sobre la calidad de la atención al paciente; o
  - c. Ofrece información concerniente al engaño o la tergiversación con accionistas, inversionistas, usuarios, pacientes, clientes, empleados, ex empleados, retirados o pensionados del empleador o de cualquier agencia gubernamental.
  - d. Ofrece información con respecto a toda actividad que se pueda percibir como delictiva o fraudulenta, toda directiva o práctica engañosa o de tergiversación que el empleado tenga motivos fundados para pensar que pudieran estafar a accionistas, inversionistas, usuarios, pacientes, clientes, empleados, ex empleados, retirados o pensionados del empleador o de cualquier agencia gubernamental.
  - e. Se opone o se niega a participar en alguna actividad, directriz o práctica que el empleado tiene motivos fundados para pensar que:
    - (1) viola alguna ley, o regla o reglamento que dicta la ley o en el caso de un empleado licenciado o certificado en cuidado de la salud que tiene motivos fundados para pensar que constituya atención inadecuada al paciente;
    - (2) es fraudulenta o delictiva; o
    - (3) es incompatible con algún mandato establecido por las directrices públicas relacionadas con la salud pública, la seguridad o el bienestar o la protección del medio ambiente. Artículo 34:19-3 de las Leyes comentadas de New Jersey de protección del empleado consciente (N.J.S.A., por sus siglas en inglés)
2. No se puede acoger a la protección contra la represalia, cuando se hace una divulgación a un organismo público, a no ser que el empleado le informe al empleador de tal actividad, política o norma a través de un aviso por escrito y le haya dado al empleador una oportunidad razonable para corregir tal actividad, política o norma. Sin embargo, no es necesaria la divulgación en los casos en que el empleado tenga indicios razonables para creer que un supervisor o más de un supervisor del empleador tienen conocimiento de tal actividad, política o norma o en los casos en los que el empleado teme que tal divulgación pueda traer como consecuencia daños físicos a su persona siempre y cuando la naturaleza de la situación sea la de una situación de emergencia.

#### Información del Contacto

Su empleador ha designado a la siguiente persona para recibir notificaciones de acuerdo al parafo 2, de la ley (N.J.S.A. 34:19-4):

Nombre: \_\_\_\_\_

Dirección: \_\_\_\_\_

Número de teléfono: \_\_\_\_\_

### ***Este aviso se debe exponer a la vista de todos.***

Anualmente, patronos con 10 o más empleados, deberán distribuir notificación de esta ley a todos sus empleados. Si necesita este documento en algún otro idioma que no sea inglés o español, sírvase llamar al (609) 292-7832.

# Right to be Free of Gender Inequity or Bias in Pay, Compensation, Benefits or Other Terms and Conditions of Employment

*New Jersey and federal laws prohibit employers from discriminating against an individual with respect to his/her pay, compensation, benefits, or terms, conditions or privileges of employment because of the individual's sex.*

## FEDERAL LAW

Title VII of the Civil Rights Act of 1964 prohibits employment discrimination based on, among other things, an individual's sex. Title VII claims must be filed with the United States Equal Employment Opportunity Commission (EEOC) before they can be brought in court. Remedies under Title VII may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

The Equal Pay Act of 1963 (EPA) prohibits discrimination in compensation based on sex. EPA claims can be filed either with the EEOC or directly with the court. Remedies under the EPA may include the amount of the salary or wages due from the employer, plus an additional equal amount as liquidated damages.

Please be mindful that in order for a disparity in compensation based on sex to be actionable under the EPA, it must be for equal work on jobs the performance of which requires equal skill, effort, and responsibility, and which are performed under similar working conditions.

There are strict time limits for filing charges of employment discrimination. For further information, contact the EEOC at 800-669-4000 or at [www.eeoc.gov](http://www.eeoc.gov).

## NEW JERSEY LAW

The New Jersey Law Against Discrimination (LAD) prohibits employment discrimination based on, among other things, an individual's sex. LAD claims can be filed with the New Jersey Division on Civil Rights (NJDCR) or directly in court. Remedies under the LAD may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

Another State law, N.J.S.A. 34:11-56.1 et seq., prohibits discrimination in the rate or method of payment of wages to an employee because of his or her sex. Claims under this wage discrimination law may be filed with the New Jersey Department of Labor and Workforce Development (NJDLWD) or directly in court. Remedies under this law may include the full amount of the salary or wages owed, plus an additional equal amount as liquidated damages.

Please be mindful that under the State wage discrimination law a differential in pay between employees based on a reasonable factor or factors other than sex shall not constitute discrimination.

There are strict time limits for filing charges of employment discrimination. For more information regarding LAD claims, contact the NJDCR at 609-292-4605 or at [www.njcivilrights.gov](http://www.njcivilrights.gov). For information concerning N.J.S.A. 34:11-56.1 et seq., contact the Division of Wage and Hour Compliance within the NJDLWD at 609-292-2305 or at <http://lwd.state.nj.us>.

***This notice must be conspicuously displayed.***



## Acknowledgment of Receipt of Gender Equity Notification

I received a copy of the gender equity notification on the date listed below.

I have read it and I understand it.

\_\_\_\_\_  
Name (signature)

\_\_\_\_\_  
Name (print)

\_\_\_\_\_  
Date



NEW JERSEY DEPARTMENT OF

**LWD**

LABOR AND WORKFORCE DEVELOPMENT

[nj.gov/labor](http://nj.gov/labor)

# New Jersey Department of Labor and Workforce Development

To be posted in a conspicuous place

## Chapter 173, Laws of New Jersey, 1965: Relating to Payment of Wages

### All Employers Must Pay Wages to All Employees in Full at Least Twice a Calendar Month.

Executive and supervisory employees, however, may be paid at least once a calendar month.

Payment shall be made on regular paydays designated in advance.

When a payday falls on a non-work day, payment shall be made on the immediately preceding work day, unless otherwise provided for in a collective bargaining agreement.

The end of the pay period for which payment is made on a regular payday shall be not more than 10 working days before such regular payday.

If payment is by check, suitable arrangements must be made for cashing the check without difficulty and for the full amount.

- Employees leaving or terminated for any reason, including labor disputes, shall be paid all wages due not later than the regular payday for the period in which the termination occurred.
- An additional 10 days may be allowed in the event of a labor dispute involving payroll employees.
- Employees paid on an incentive system shall be paid a reasonable approximation of wages due until exact amounts can be computed.
- Payment may be made through regular pay channels or by mail if requested by the employee.

It shall be unlawful to make any agreement for payment other than as provided in this act, except to pay at shorter intervals or to pay wages in advance.

Wages due a deceased employee may be paid to the survivors in the order of preference as outlined in the statute.

### No Deductions Shall Be Made From Employees' Wages Except:

Amounts authorized by New Jersey or United States Law or payments to correct payroll errors.  
Contributions or payments authorized by employees either in writing or under a collective bargaining agreement for:

Employee welfare • insurance • hospitalization • medical or surgical or both • pension • retirement • profit-sharing plans • plans establishing individual retirement annuities on a group or individual basis • individual retirement accounts at any State or federally chartered bank, savings bank, or savings and loan association • company-operated thrift plans • security option or security purchase plans to buy marketable securities • employee personal savings accounts such as a credit union, savings fund society, savings and loan or building and loan association • Christmas, vacation or other savings funds.

Purchase of company products or employer loans in accordance with a periodic payment schedule contained in the original purchase or loan agreement • safety equipment • U.S. government bonds • costs and fees to replace employee identification for access to sterile or secured areas of airports • contributions for organized and recognized charities • rental of work clothing or uniforms or for laundering or dry cleaning of work clothing or uniforms • labor union dues and fees • health club membership fees • child care services.

### All Employers Shall:

Notify employees at time of hiring the rate of pay and the regular payday.

Notify employees of changes in pay rates or paydays prior to the changes.

Furnish each employee with statement of deductions each pay period.

Make and keep records for employees, including wages and hours, and make such records available for inspection.

Provide employees at time of hiring a required notice (form number MW-400) describing the employer's obligation to maintain and report records regarding wages, benefits, taxes and other contributions and assessments.

**The Commissioner of Labor and Workforce Development shall enforce and administer the provisions of this act and the Commissioner or an authorized representative shall have the power to make all necessary inspections of establishments and records.**

Any employer who knowingly and willfully violates any provision of this act shall be guilty of a disorderly persons offense and upon conviction shall be punished by a fine of not less than \$100 nor more than \$1,000. Each day during which any violation of this act continues shall constitute a separate and distinct offense.

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.

The Commissioner may, after affording the employer or successor firm notice and an opportunity for a hearing in accordance with the provisions of the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), issue a written determination directing any appropriate agency to suspend any one or more licenses that are held by the employer or successor firm, for a period of time determined by the Commissioner.

**Please Note:** The Division of Wage and Hour Compliance does not investigate or inquire into the legal status of any worker. The Division applies New Jersey's labor laws without regard to a worker's legal status. The Division does not share information with "Immigration".

Enforced by:

New Jersey Department of  
Labor and Workforce Development  
Division of Wage and Hour Compliance  
PO Box 389  
Trenton, New Jersey 08625-0389  
(609) 292-2305

Additional copies of this poster or any other required poster may be obtained by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110, 609/777-3200.  
If you need this document in braille or large print, call 609/292-2305. TTY users can contact this department through New Jersey Relay 7-1-1.





# New Jersey Department of Labor and Workforce Development

This notice is to be posted in a conspicuous place. This notice is for ready reference only. For full text, consult N.J.S.A. 34:2-21.1 et seq. and N.J.A.C. 12:58 et seq.

## New Jersey Child Labor Law Abstract

34:2-21.1 to 34:2-21.64 N.J.S.A. and Rules and Regulations

Kind of Employment	Minimum Age	Hours of Work Not to Exceed <sup>(1)(3)</sup>	Prohibited Hours	Certificate or Permit Required <sup>(2)</sup>
<b>Theatrical:</b> Professional employment in a theatrical production, including stage, motion pictures, and television performances and rehearsals.	None: Minors under 16 must be accompanied at all times by an adult who is a parent, guardian, or representative of employer.	<b>Under 16:</b> No more than 2 shows or productions <sup>(4)</sup> daily or 8 weekly, 5 hours daily, 24 hours weekly, 6 days a week. (Includes rehearsal time. Combined hours of school and work not to exceed 8 hours daily.) <sup>(5)</sup>	<b>Under 16</b> Before 7 a.m. After 11:30 p.m. <sup>(6)</sup>	<b>Under 16</b> Special Theatrical Permit
		<b>16 &amp; 17 years old:</b> 8 hours daily <sup>(5)(6)</sup> 40 hours weekly 6 days a week	<b>16 &amp; 17 years old</b> Before 6 a.m. After 11:30 p.m. <sup>(6)</sup>	<b>16 &amp; 17 years old</b> Employment Certificate
<b>Agriculture:</b> No restriction on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	<b>12 years old</b> Outside school hours	10 hours daily 6 days a week	<b>None</b>	<b>12 thru 15 years</b> old only Special Agricultural Permit
	<b>16 years old</b> During school hours	10 hours daily 6 days a week		
<b>Newspaper Carriers:</b> Minors who deliver, solicit, sell and collect for newspapers outside of school hours on residential routes.	<b>11 years old</b>	Combined hours of school and work not to exceed 8 hours daily, 40 hours weekly, 7 days.	<b>11 thru 13 years old</b> Before 6 a.m. After 7 p.m.	<b>11 thru 17 years old</b> N.J. publishers may issue Special Newspaper Carrier Permit or local issuing officer may issue: Special Permit (11 thru 15 years old) or Employment Certificate (16 and 17 years old).
			<b>14 thru 17 years old</b> Before 5:30 a.m. After 8 p.m.	
<b>Street Trades:</b> Minors who sell, offer for sale, solicit for, collect for, display, or distribute any articles, goods, merchandise, commercial service, posters, circulars, newspapers or magazines or in blacking shoes on any street or other public place or from house to house.	<b>14 years old</b> Outside school hours	3 hours per day, 18 hours per week when school is in session. During school vacation, 8 hours per day, 40 hours per week, 6 days per week.	<b>14 &amp; 15 years old</b> Before 7 a.m. After 7 p.m.	Special Street Trades Permit or Employment Certificate
	<b>16 years old</b> During school hours	8 hours per day, 40 hours per week, 6 days per week.	<b>16 &amp; 17 years old</b> Before 6 a.m. After 11 p.m.	Employment Certificate
<b>General Employment:</b> Includes mercantile establishments, golf caddying, private bowling alleys, offices, gas stations, garages, and other places or means of gainful occupations unless otherwise specified.	<b>14 years old</b>	3 hours per day, 18 hours per week when school is in session. During school vacation, 8 hours per day, 40 hours per week, 6 days per week.	<b>14 &amp; 15 years old</b> Before 7 a.m. After 7 p.m. <sup>(7)</sup>	Employment Certificate
	<b>16 years old</b>	8 hours per day, 40 hours per week, 6 days per week.	<b>16 &amp; 17 years old</b> Before 6 a.m. After 11 p.m. (Exception: 1. School vacation season. 2. Days not preceding a school day with special written permission of parent or guardian.)	Employment Certificate
<b>Restaurant and Seasonal</b>	Same as for General Employment except that minors at least 16 years of age may be employed <b>after midnight</b> during regular school vacation season providing work began before 11 p.m. of the previous day, or on work days which do not begin on a school day, with special written permission from parent or guardian. May not be employed after 3 a.m. or before 6 a.m. of a day before a school day.			
<b>Public Bowling Alleys</b>	Same as for General Employment except that minors who are at least 16 years of age may be employed as pinsetters, lane attendants, or busboys until 11:30 p.m. but if it is during the school term the minor must have a <b>special permit</b> .			
<b>Domestic Services in Private Homes:</b> No restriction on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	<b>14 years old</b> Outside school hours <b>16 years old</b> During school hours	<b>No Restrictions</b> (Except minors under 16 limited to 3 hours per day, 18 hours per week, when school is in session.)	<b>None</b>	Employment Certificate
<b>Messengers for Communications Companies Under Supervision and Control of F.C.C.</b>	<b>14 years old</b> Outside school hours <b>16 years old</b> During school hours	<b>No Restrictions</b>	<b>None</b>	Employment Certificate
<b>Factory</b>	<b>16 years old</b>	8 hours daily 40 hours weekly 6 days a week	Before 6 a.m. After 10 p.m. during school vacation season. After 11 p.m. when school is in session.	Employment Certificate

association, unless the employment is primarily general maintenance work or food service activities.

<sup>4</sup> Where the professional employment is reasonably separable into discrete shows or productions.

<sup>5</sup> In **Theatrical** employment the combined time spent on a set or on call and performance time shall not exceed a total of eight hours in any one day.

<sup>6</sup> In certain cases of **Theatrical** employment the commissioner has the authority to amend the hours of the day during which a minor may work but not the total hours.

<sup>7</sup> In **General Employment** 14- and 15-year-old minors may work until 9 p.m. with written permission of parent or guardian during period of time beginning on last day of minor's school year and ending on Labor Day.

more than \$500 for a first violation, not more than \$1,000 for a second violation, and not more than \$2,500 for each subsequent violation, specified in a schedule of penalties to be promulgated as a rule or regulation by the commissioner in accordance with the "Administrative Procedure Act," P.L. 1968, c.410 (C.52:14B-1 et seq.). When determining the amount of the penalty imposed because of a violation, the commissioner shall consider factors which include the history of previous violations by the employer, the seriousness of the violation, the good faith of the employer, and the size of the employer's business. No administrative penalty shall be leveled pursuant to this section unless the Commissioner of Labor and Workforce Development provides the alleged violator with notification of the violation and of the amount of the penalty by certified mail and an opportunity to request a hearing before the commissioner or his designee within 15 days following the receipt of the notice. If a hearing is requested, the commissioner shall issue a final order upon such hearing and a finding that a violation has occurred. If no hearing is requested, the notice shall become a final order upon expiration of the 15-day period. Payment of the penalty is due when a final order is issued or when the notice becomes a final order. Any penalty imposed pursuant to this section may be recovered with costs in a summary proceeding commenced by the commissioner pursuant to the "Penalty Enforcement Law of 1999," P.L.1999, c.274 (C.2A:58-10 et seq.).

## General Information

Minors under 18 years of age must receive a 30-minute meal period after 5 consecutive hours of work.

Minors under 16 years of age may not be employed during the hours they are required to attend school.

Minors who are gainfully employed must have an employment certificate-also called "working papers." These are secured from the issuing officer of the school district where a minor resides. A minor must apply in person.

Read working papers carefully. They contain information that is important to you. Papers are valid only for the period of time and conditions stated thereon.

An age certificate may be required by an employer of a minor who is between the ages of 18 and 21. This certificate is obtained from the issuing officer and protects the employer against the possibility of age misrepresentation.

## Prohibited Occupations

**Exemptions to some of these prohibitions apply to work done by pupils in public or private schools under supervision and instruction of officers or teachers, or to a minor who is at least 17 years of age employed in the type of work in which the minor majored under the conditions of the special vocational school graduate permit or to minors in junior achievement programs.** The Department of Education, however, does limit the prohibited occupations which minors in these programs may perform. Employers should check with the coordinator of each program to determine these prohibitions.

No minor under 16 years of age shall be employed, permitted, or suffered to work in, about, or in connection with power-driven machinery.

Power-driven machinery includes, but is not limited to the following:

Conveyors and related equipment,

Power lawn mowers,

Power woodworking and metal working tools.

Power-driven machinery shall not include:

Cash register conveyor belt in a supermarket or retail establishment for minors at least 15 years of age working as cashiers or baggers,

Standard office type machines,

Standard domestic type machines or appliances when used in domestic or business establishments,

Agricultural machines when used on farms such as standard type poultry feeders, egg washers, egg coolers, and milking machines,

An attended or unattended standard type passenger elevator.

**No minor under 18 years of age shall be employed, suffered, or permitted to work in, about, or in connection with the following:**

The manufacture or packing of paints, colors, white lead, or red lead,

The handling of dangerous or poisonous acids or dyes; injurious quantities of toxic or noxious dust, gases, vapors or fumes,

Work involving exposure to benzol or any benzol compound which is volatile or which can penetrate the skin,

The manufacture, transportation or use of explosives or highly inflammable substances.

The wording "the manufacture, transportation or use of explosives or highly inflammable substances" as used in the prohibited occupations section of the Child Labor Act does not include the filling of the gasoline tanks of gasoline motor-driven vehicles by use of a hose which is a part of the type of automatic or manual-powered pumping equipment commonly used for that purpose in gasoline service stations.

**This interpretation does not in any way affect any prohibition contained in the Child Labor Law concerning power-driven or hazardous machinery or hazardous occupations.**

Oiling, wiping, or cleaning machinery in motion or assisting therein.

Operation or helping in the operation of power-driven woodworking machinery, provided that apprentices operating under conditions of a bona fide apprenticeship may operate such machines under competent instruction and supervision.

Grinding, abrasive, polishing or buffing machines, provided that apprentices operating under conditions of a bona fide apprenticeship may grind their own tools.

Punch presses or stamping machines if the clearance between the ram and the die or the stripper exceeds one-fourth inch.

Cutting machines having a guillotine action.

Corrugating, crimping or embossing machines.

Paper lace machines.

Dough brakes or mixing machines in bakeries or cracker machinery.

Calendar rolls or mixing rolls in rubber manufacturing.

Centrifugal extractors or mangles in laundries or dry cleaning establishments.

Ore reduction works, smelters, hot rolling mills, furnaces, foundries, forging shops, or any other place in which the heating, melting or heat treatment of metals is carried on.

Mines or quarries.

Steam boilers carrying a pressure in excess of fifteen pounds.

## Records Requirements

For all minors under the age of 18, except those engaged in domestic service in private homes, and in agricultural pursuits, and for those minors between 16 and 18 years of age employed during the months of June, July, August or September by a summer resident camp, conference or retreat operated by a nonprofit or religious corporation or association.

Name, address, date of birth, hours of beginning and ending daily work periods and meal periods, number of hours worked each day, and wages paid to each minor.

For **Newspaper Carriers:** Name, address, date of birth, date he or she commenced and ceased delivering newspapers, number of newspapers sold, and a general description of the area of the route served.

**Minimum Wage Requirements:**

The minimum wage rate shall not be applicable to minors under 18 years of age except as provided in N.J.A.C. 12:56-11, 12:56-13, 12:56-14 and N.J.A.C. 12:57, Wage Orders for Minors.

Construction work (exemptions include minors doing volunteer work in affordable housing).

Construction work shall mean the erection, alteration, repair, renovation, demolition or removal of any building or structure; the excavation, filling and grading of sites; the excavation, repair or paving of roads and highways; and any function performed within 30 feet of the above operations. Construction work shall not mean the repair or painting of fences, buildings and structures not exceeding twelve feet in height.

Fabrication or assembly of ships.

Operation or repair of elevators or other hoisting apparatus.

Any establishment where alcoholic liquors are distilled, rectified, compounded, brewed, manufactured, bottled, or sold for consumption on the premises ( **except** minors at least 16 years of age may be employed as pinsetters, lane attendants, or busboys in **public bowling alleys**, and in restaurants or in the executive offices, maintenance departments, or pool or beach areas of a hotel, motel or guest house, but not in the preparation, sale or serving of alcoholic beverages, nor in the preparation of photographs, nor in any dancing or theatrical exhibition or performance which is not part of a theatrical production where alcoholic beverages are sold on the premises, while so employed; and minors at least 14 years of age may be employed as golf caddies and pool attendants).

Pool and billiard rooms.

The transportation of payrolls other than within the premises of the employer.

Corn pickers, power hay balers, power field choppers, including work in or on same.

A junk or scrap metal yard, which is defined as any place where old iron, metal, paper, cordage, and other refuse may be collected and deposited or both and sold or may be treated so as to be again used in some form or discarded or where automobiles or machines are demolished for the purpose of salvaging of metal or parts.

Any place or condition operated or maintained for immoral purposes or a disorderly house.

The fueling of aircraft, either commercial or private.

Demolition of buildings, ships, or heavy machinery.

Corrosive material.

Compactors.

Carcinogenic substances.

Circular saws, band saws, guillotine shears.

Indecent or immoral exposure.

Posing nude or without generally accepted attire.

Work in video stores where X-rated movies are rented or sold.

Pesticides.

Radioactive substances and ionizing radiation.

Toxic or hazardous substances.

Most occupations in slaughtering, meat packing, processing, or rendering, including the operations of slicing machines used in delicatessens and restaurants for cutting or slicing any food product.

The service of single-piece or multi-piece rimwheels.

The service of beverages out of any bar service area, including, but not limited to, outside bars at pools or other recreational facilities.

**Prohibitions: Actors and Performers**

Appearing as a rope or wire walker or rider, gymnast, wrestler, boxer, contortionist, acrobat, rider of a horse or other animal unless the minor is trained to safely ride such horse or animal or rider of any vehicle other than that generally used by a minor of the same age.

Appearing in any illegal, indecent, or immoral exhibition, practice, or theatrical production.

Any practice, exhibition or theatrical production dangerous to the life, limb, health or morals of a minor.

Appearance or exhibition of any physically deformed or mentally deficient minor.

Additional copies of this poster or any other required posters may be obtained by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110; (609) 777-3200.

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.

If you need this document in Braille or large print, call (609) 292-2305. TTY users can contact this department through New Jersey Relay: 7-1-1.

**Enforced by:**  
**Department of Labor and Workforce Development**  
**Division of Wage and Hour Compliance**  
**PO Box 389**  
**Trenton, New Jersey 08625-0389**

## Punishment for Violations of Child Labor Law

Whoever employs or permits or suffers any minor to be employed or to work in violation of this act, or of any order or ruling issued under the provisions of this act, or obstructs the Department of Labor and Workforce Development, its officers or agents, or any other person authorized to inspect places of employment under this act, and whoever, having under his control or custody any minor, permits or suffers him to be employed or to work in violation of this act, shall be guilty of an offense. If a defendant acts knowingly, an offense under this section shall be a crime of the fourth degree. Otherwise it shall be a disorderly persons offense and the defendant shall, upon conviction for a violation, be punished by a fine of not less than \$100 nor more than \$2,000 for an initial violation and not less than \$200 nor more than \$4,000 for each subsequent violation. Each day during which any violation of this act continues shall constitute a separate and distinct offense, and the employment of any minor in violation of the act shall, with respect to each minor so employed, constitute a separate and distinct offense.

As an alternative to or in addition to any other sanctions provided by law for violations of P.L. 1940, c.153 (C.34:2-21.1 et seq.), when the Commissioner of Labor and Workforce Development finds that an individual has violated that act, the commissioner is authorized to assess and collect administrative penalties of not



# New Jersey Department of Labor and Workforce Development

This notice is to be posted in a conspicuous place.

## Schedule of Hours of Minors Under 18 Years of Age

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 this Schedule of Hours with the following information recorded:

This Schedule of Hours shall **not** apply to the employment of minors in:

- Names of minors under 18
  - Schedule of hours \*
  - Maximum daily and weekly hours permitted
  - Daily in & out times
  - Meal period in & out times
- Agriculture pursuits
  - Domestic service in private homes
  - Newspaper carriers

**\* A minor may work less than scheduled hours but no more than permitted by State Child Labor Law N.J.S.A. 34:2-21.3.**

Name of Minor	Sunday <i>(meal period)</i>				Monday <i>(meal period)</i>				Tuesday <i>(meal period)</i>				Wednesday <i>(meal period)</i>				Thursday <i>(meal period)</i>				Friday <i>(meal period)</i>				Saturday <i>(meal period)</i>				Total Hours Worked	Total Hours Allowed
	in		(out / in)	out	in		(out / in)	out	in		(out / in)	out	in		(out / in)	out	in		(out / in)	out	in		(out / in)	out	in		(out / in)	out		

# New Jersey Department of Labor and Workforce Development

To be posted in a conspicuous place

## New Jersey State 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: \$8.60 an hour effective January 1, 2018

### Overtime

Overtime is payable at the rate of 1½ 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 or relative to raising or care of livestock; and employees of a common carrier of passengers by motorbus.

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

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

### Labor on a Farm at Piece-Rate

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

### Penalties

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

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

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

Penalties for violation of this order are provided for by 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, New Jersey 08625-0389  
(609) 292-2305



Additional copies of this poster or any other required posters may be obtained by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110, 609/777-3200.

If you need this document in Braille or large print, call 609/292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.

## 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**

**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:

1. The name of the employee;
2. The address of the employee;
3. The birth date of the employee if the employee is under the age of 18;
4. The total hours worked by the employee each day and each workweek\*;
5. The earnings of each employee, including the regular hourly wage, gross to net amounts with itemized deductions, and the basis on which wages are paid;
6. Regarding each employee who receives gratuities, the total gratuities received by the employee during the payroll week;
7. Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the following information:
  - (a) the employee's name,
  - (b) the employee's address,
  - (c) 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
  - (f) the total amount of gratuities received; and
8. Regarding each employee for whom the employer claims credit for food or lodging as a cash substitute for the employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing such food or lodgings, including but not limited to the nature and amount of any expenditures entering into the computation of the fair value of the food or lodging and the date required to compute the amount of the depreciated investment in any assets allocable to the furnishing of the lodgings, including the date of acquisition or construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such 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.

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\* This requirement does not apply with regard to those employees who are covered by the exceptions set forth at N.J.S.A. 34:11-4.6e. and 34:11-56a20, which includes but is not limited to individuals employed in a bona fide executive, administrative, professional or outside sales capacity.

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

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

Specifically, it applies only when an employer enters into a contract in excess of the prevailing wage contract threshold amount for any public work (as the term “public work” is defined at N.J.S.A. 34:11-56.26) to which any public body is a party or for public work to be done on a property or premises owned by a public body or leased or 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:

1. Name;
2. Address;
3. Social security number;
4. Craft or trade;
5. Actual hourly rate of pay;
6. Actual daily, overtime and weekly hours worked in each craft or trade;
7. Gross pay;
8. Itemized deductions;
9. Net pay paid to the employee;
10. Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and
11. Fringe benefits paid in cash to the employee.

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

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

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

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

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

Payroll records: Each employing unit must maintain a record for each worker engaged in employment, which record must contain the following information about the worker:

1. Full name, address and social security number;
2. 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;
3. An entry under the heading “special payments” of the amount of any special payments, such as bonuses and gifts, which have been paid during the pay period but which relate to employment in a prior period. The following shall be shown separately under this heading: cash payments, cash value of other remuneration, the nature of such payments, the period during which the services were performed for which special payments were payable;
4. The date hired, rehired and returned to work after temporary layoff;
5. The date separated from employment and the reason for separation;



6. Such information as may be necessary to determine remuneration on a calendar week basis; and
7. The number of base weeks (as the term “base week” is defined in N.J.S.A. 43:21-19(t)) and wages.

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

All records referred to in 1. through 7. above must be retained for the current calendar year and for the four preceding calendar 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 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. 12:16-13.7(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, “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.

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-927H, “Domestic Employer’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 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 plan.

Each employer who provides temporary disability insurance to its employees through a self-insured private plan must, for the six-month periods ending June 30 and December 31 of each calendar year during which the self-insured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the respective six-month period showing:

1. The number of claims received during the six-month period,
2. The number of claims accepted during the six-month period,
3. The amount of benefits paid during the six-month period, and
4. 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 30<sup>th</sup> 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 Insurance showing:

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.

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,
5. The average weekly family leave insurance benefit during the one-year period,
6. The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration during the one-year period,
7. 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 Insurance showing:

1. The amount of funds available at the beginning of that year for payment of family leave insurance benefits,
2. The amount contributed by workers during that year,
3. 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
5. 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.

## **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.

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

Records to be kept: Every employer is required to keep all pertinent records available for inspection by authorized representatives of the New Jersey Division of Taxation. Such records must include the following:

1. The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;
2. The names, addresses and occupations of employees receiving such payments;
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

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:**

Phone: 609-292-2305  
E-mail: [wage.hour@dol.state.nj.us](mailto:wage.hour@dol.state.nj.us)  
Mail: New Jersey Department of Labor and Workforce Development  
Division of Wage and Hour Compliance  
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:**

Phone: 609-292-2810  
E-mail: [emplaccts@dol.state.nj.us](mailto:emplaccts@dol.state.nj.us)  
Mail: 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:**

Phone: 609-292-2515  
E-mail: [dwc@dol.state.nj.us](mailto:dwc@dol.state.nj.us)  
Mail: 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:**

Phone: 609-292-6400  
E-mail: [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.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



This notice must be conspicuously posted. Not later than December 7, 2011, each employee must also be provided a written copy of the notice or, for employees hired after November 7, 2011, a written copy of the notice must be provided at the time of the employee's hiring. See N.J.A.C. 12:2-1.3 for alternate methods of posting and distribution by electronic means.

## **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:

1. The name of the employee;
2. The address of the employee;
3. The birth date of the employee if the employee is under the age of 18;
4. The total hours worked by the employee each day and each workweek;
5. The earnings of each employee, including the regular hourly wage, gross to net amounts with itemized deductions, and the basis on which wages are paid;
6. Regarding each employee who receives gratuities, the total gratuities received by the employee during the payroll week;
7. Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the following information: (a) the employee's name, (b) the employee's address, (c) 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 (f) the total amount of gratuities received; and
8. Regarding each employee for whom the employer claims credit for food or lodging as a cash substitute for the employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing such food or lodgings, including but not limited to the nature and amount of any expenditures entering into the computation of the fair value of the food or lodging and the date required to compute the amount of the depreciated investment in any assets allocable to the furnishing of the lodgings, including the date of acquisition or construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such 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 at N.J.S.A. 34:11-56.26) to which any



public body is a party or for public work to be done on a property or premises owned by a public body or leased or 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:

1. Name;
2. Address;
3. Social security number;
4. Craft or trade;
5. Actual hourly rate of pay;
6. Actual daily, overtime and weekly hours worked in each craft or trade;
7. Gross pay;
8. Itemized deductions;
9. Net pay paid to the employee;
10. Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and
11. Fringe benefits paid in cash to the employee.

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

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

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

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

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

Payroll records: Each employing unit must maintain a record for each worker engaged in employment, which record must contain the following information about the worker:

1. Full name, address and social security number;
2. 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;
3. An entry under the heading "special payments" of the amount of any special payments, such as bonuses and gifts, which have been paid during the pay period but which relate to employment in a prior period. The following shall be shown separately under this heading: cash payments, cash value of other remuneration, the nature of such payments, the period during which the services were performed for which special payments were payable;
4. The date hired, rehired and returned to work after temporary layoff;
5. The date separated from employment and the reason for separation;
6. Such information as may be necessary to determine remuneration on a calendar week basis; and
7. The number of base weeks (as the term "base week" is defined in N.J.S.A. 43:21-19(t)) and wages.

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

All records referred to in 1. through 7. above must be retained for the current calendar year and for the four preceding calendar 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 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. 12:16-13.7(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, "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.

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-927H, "Domestic Employer'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 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 plan.

Each employer who provides temporary disability insurance to its employees through a self-insured private plan must, for the six-month periods ending June 30 and December 31 of each calendar year during which the self-insured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the respective six-month period showing:

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

2. The number of claims accepted during the six-month period,
3. The amount of benefits paid during the six-month period, and
4. 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 30<sup>th</sup> 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 Insurance showing:

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.

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,
5. The average weekly family leave insurance benefit during the one-year period,
6. The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration during the one-year period,
7. 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 Insurance showing:

1. The amount of funds available at the beginning of that year for payment of family leave insurance benefits,
2. The amount contributed by workers during that year,
3. 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
5. 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.

## **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.

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, family leave insurance and temporary disability insurance wage and withholding information.

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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.

Records to be kept: Every employer is required to keep all pertinent records available for inspection by authorized representatives of the New Jersey Division of Taxation. Such records must include the following:

1. The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;
2. The names, addresses and occupations of employees receiving such payments;
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

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:**

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 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:**

Phone: 609-292-2810  
E-mail: [emplaccts@dol.nj.gov](mailto:emplaccts@dol.nj.gov)  
Mail: 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:**

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 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:**

Phone: 609-292-6400  
E-mail: [nj.taxation@treas.state.nj.us](mailto:nj.taxation@treas.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



*This notice must be conspicuously posted. Not later than December 7, 2011, each employee must also be provided a written copy of the notice or, for employees hired after November 7, 2011, a written copy of the notice must be provided at the time of the employee's hiring. See N.J.A.C. 12:2-1.3 for alternate methods of posting and distribution by electronic means.*



The New Jersey Department of Labor and Workforce Development

Your employer is subject to the New Jersey Unemployment Compensation and 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. You may file your claim by telephoning a Reemployment Call Center, or if you meet certain requirements, via the Internet at [www.njuifile.net](http://www.njuifile.net). There are three Reemployment Call Centers that serve areas of the state based on residential ZIP codes. Before you file, please have available your Social Security number and the complete name, address, and telephone number of each employer that you worked for during the past 18 months.

Union City Call Center	(serves northeast NJ)	(201) 601-4100
Freehold Call Center	(serves northwest & central NJ)	(732) 761-2020
Cumberland Call Center	(serves southern NJ)	(856) 507-2340

Disability Insurance

Benefits are payable to eligible workers for disabilities (including pregnancy) not compensable under the Workers' Compensation Law, from either an employer-provided private plan or the New Jersey State Plan.

Private Plan\*

An employer may provide disability insurance coverage under a Private Plan, but the consent of a majority of the workers is required, if the workers are to share in its cost. If you become disabled, request your employer to supply you with the proper form to be used in claiming benefits under the Private Plan.

New Jersey State Plan\*

If you are covered under the New Jersey State Plan and become disabled, obtain Form DS-1, "Claim for Disability Benefits," from your employer or by contacting the Division of Temporary Disability Insurance, PO Box 387, Trenton, New Jersey 08625-0387 (Telephone: 609-292-7060). You can also obtain a form through our website at [www.nj.gov/labor](http://www.nj.gov/labor). Go to, **Temporary Disability**.

**Important:** Complete and mail all forms promptly. You may lose some or all of your benefits if you file your claim more than 30 days after the start of your disability.

*\* If you no longer have a job with your last employer upon recovery from a period of disability, you should file for unemployment insurance benefits. You may be entitled to an unemployment insurance claim based on wages earned before your disability began.*

Financing of Programs

These programs are financed by a payroll tax paid by employers and workers. Your employer is authorized to deduct the worker contributions (tax) from your wages. These deductions must be noted on your pay envelope, paycheck or on some other form of notice. The amount of taxable wages changes from year to year.

The deduction may be allocated at varying rates to the Unemployment Insurance Trust Fund, the Family Leave Insurance Fund and the Workforce Development / Supplemental Workforce Funds. Workers covered by the State Plan for disability insurance contribute to the Temporary Disability Benefits Trust Fund. If an approved Private Plan is non-contributory, no contributions can be deducted from workers' wages for disability insurance.

Your employer also pays contributions that are based in part on their employment experience.

Enforced by:  
New Jersey  
Department of Labor and Workforce Development  
Unemployment & Disability Insurance  
PO Box 058  
Trenton, New Jersey 08625-0058

Additional copies of this poster or any other required posters may be obtained by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110, Telephone: (609) 777-3200.

If you need this document in braille or large print, Telephone: (609) 292-7832. TTY users can contact this department through New Jersey Relay: 7-1-1.

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.



(To be posted in a conspicuous place)