NEW JERSEY Labor Laws

POSTER COMPLIANCE DATE 01/2021

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

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

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

Any employer who violates any provisions of this act shall be guilty of a disorderly persons violation and upon

As an alternative to or in addition to any other sanctions provided by law for violations, the Commissioner is

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

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

THE NEW JERSEY DEPARTMENT OF

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I ABOR & WORKFORCF DEVELOPMENT

conviction shall be punished by a fine of not less than \$100 nor more than \$1.000.

Enforced by: NJ Department of Labor and Workforce Development

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

under the Child Labor Law are covered by the statutory rate).

Labor on a Farm at Piece-Rate

occupations are covered by the wage order rates as above and vocational school graduates with special permits

person of motor vehicles; part time employees primarily engaged in the care and tending of children in the home

Minimum Wage **Wage and Hour Law Abstract**

Department of Labor and Workforce Development

\$15.00 TBD

N.J.S.A. 34:11-56a et seg. **Statutory Minimum Wage Rate**

Employees are to be paid not less than the New Jersey minimum wage in accordance with the schedule below. | Seasonal & Small Employers | Agricultural | *Cash Wage for

ı	Date	Employers	(fewer than 6)	Employers	Tipped Workers
	January 1, 2019	\$8.85	\$8.85	\$8.85	\$2.13
	July 1, 2019	\$10.00	NO CHANGE	NO CHANGE	\$2.63
	January 1, 2020	\$11.00	\$10.30	\$10.30	\$3.13
	January 1, 2021	\$12.00	\$11.10	\$10.44	\$4.13
	January 1, 2022	\$13.00	\$11.90	\$10.90	\$5.13
	January 1, 2023	\$14.00	\$12.70	\$11.70	NO CHANGE
	January 1, 2024	\$15.00	\$13.50	\$12.50	NO CHANGE
	January 1, 2025	TBD	\$14.30	\$13.40	TBD
	January 1, 2026	TDD	¢15.00	¢14.20	TDD

Cash wage plus tips must equal the minimum wage

nuary 1, 2027 TBD

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

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

Wage Order and Regulations

less than the statutory minimum wage rate. First processing of farm products Food service (restaurant industry) Hotel and motel Seasonal amusement

Employees in the occupations found below are covered by this wage order and regulations and must be paid not

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

Display this poster in a conspicuous place

through the New Jersey Relay: 7-1-1

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

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

epartment of Labor and Workforce Development

YOU HAVE A RIGHT TO EARNED SICK LEAVE.

ir employer must provide up to a total of 40 hours of earned sick leave every benefit year. Your employer's

END OF BENEFIT YEAR:

accrue earned sick leave at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours of ave per benefit year. Alternatively, your employer can provide you with 40 hours of earned sick leave up front. **Date Accrual Begins**

u begin to accrue earned sick leave on October 29, 2018, or on your first day of employment, whichever is later

You need diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health

ception: If you are covered by a collective bargaining agreement that was in effect on October 29, 2018, you egin to accrue earned sick leave under this law beginning on the date that the agreement expires. Date Earned Sick Leave is Available for Use ou can begin using earned sick leave accrued under this law on February 26, 2019, or the 120th calendar day

ter you begin employment, whichever is later. However, your employer can provide benefits that are more generous than those required under the law, and can permit you to use sick leave at an earlier date.

Acceptable Reasons to Use Earned Sick Leave u can use earned sick leave to take time off from work when:

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.

> You need to care for a **family member** during diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or your family member needs preventive medical care. You or a family member have been the victim of domestic violence or sexual violence and need time for treatment, counseling, or to prepare for legal proceedings.

authorized to assess and collect administrative penalties, up to a maximum of \$250 for a first violation and up to a You need to attend **school-related conferences**, **meetings**, **or events** regarding your child's maximum of \$500 for each subsequent violation. education; or to attend a school-related meeting regarding your child's health. The employer shall also pay the Commissioner an administrative fee equal to not less than 10% or more than 25% Your employer's business **closes due to a public health emergency** or you need to care for a child of any payment due to employees. whose school or child care provider closed due to a public health emergency. Penalties for violation of this order are set forth in N.J.S.A. 34:11-56a22.

> The law recognizes the following individuals as "family members:" Child (biological, adopted, or foster child; stepchild; legal ward; child of a domestic partner or civil unior

condition: or you need preventive medical care.

nforced by: NJ Department of Labor and Workforce Development vision of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305 his and other required employer posters are available free online at **nj.gov/labor**, or from the Office of Constituent elations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200. you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New

Notice of Employee Rights

Earned Sick Leave

Under New Jersey's Earned Sick Leave Law, most employees have a right to accrue up to 40 hours of earned sick leave per year. Go to https://nj.gov/labor/ to learn which employees are covered by the law. New employees must receive this written notice from their employer when they begin employment, and existing employees must receive it by November 29, 2018. Employers must also post this notice in a conspicuous and accessible place at all work sites, and provide copies to employees upon request.

Domestic partner or civil union partner

Grandparent Spouse, domestic partner, or civil union partner of an employee's parent or grandparent Sibling of an employee's spouse, domestic partner, or civil union partner

Any other individual related by blood to the employee Any individual whose close association with the employee is the equivalent of family

If your need for earned sick leave is foreseeable (can be planned in advance), your employer can require up to 7 days' advance notice of your intention to use earned sick leave. If your need for earned sick leave is unforeseeable (cannot be planned in advance), your employer may require you to give notice as soon as it is practical.

Your employer can require reasonable documentation if you use earned sick leave on 3 or more consecutive work days, or on certain dates specified by the employer. The law prohibits employers from requiring your health care provider to specify the medical reason for your leave.

Unused Sick Leave

Up to 40 hours of unused earned sick leave can be carried over into the next benefit year. However, your employer is only required to let you use up to 40 hours of leave per benefit year. Alternatively, your employer can offer to purchase your unused earned sick leave at the end of the benefit year.

You Have a Right to be Free from Retaliation for Using Earned Sick Leave Your employer cannot retaliate against you for:

Communicating with any person, including co-workers, about any violation of the law

Requesting and using earned sick leave Filing a complaint for alleged violations of the law

Participating in an investigation regarding an alleged violation of the law, and Informing another person of that person's potential rights under the law. Retaliation includes any threat, discipline, discharge, demotion, suspension, or reduction in hours, or any other

adverse employment action against you for exercising or attempting to exercise any right quaranteed under the

You Have a Right to File a Complaint

You can file a complaint with the New Jersey Department of Labor and Workforce Development online at nj.gov/labor/wagehour/complnt/filing_wage_claim.html or by calling 609-292-2305 between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday. Keep a copy of this notice and all documents that show your amount of sick leave accrual and usage

You have a right to be given this notice in English and, if available, your primary language. For more information visit the website of the Department of Labor and Workforce Development: nj.gov/lab

> NEW JERSEY DEPARTMENT OF nj.gov/labor

Display this poster in a conspicuous place

REV. 01/2019

New Jersey Law Prohibits Discrimination The New Jersey Family Leave Act

The New Jersey Family Leave Act entitles certain employees to take up to 12 weeks of family leave in a 24-month period without losing their jobs. With some exceptions, employers must provide this type of leave if:

• The EMPLOYER has at least 50 employees (or at least 30 employees as of June 30, 2019), or is a government entity, regardless of size.

• The EMPLOYEE has worked for that employer for at least one year, and has worked

who is the "equivalent" of family, who has a serious health condition.

at least 1,000 hours during the last 12 months. • The LEAVE OF ABSENCE is being taken to care for or bond with a child within 1 year of the child's birth or placement for adoption or foster care, OR to care for a family member, or someone

Note that the New Jersey Family Leave Act **does not** provide leave for the employee's own health condition.

Employees may be eligible for additional leave under the federal Family and Medical Leave Act. Except when emergent circumstances require shorter notice, the employee must give the employer the

For intermittent leave, at least 15 days' notice;

following notice before taking Family Leave:

• For consecutive leave to care for a newborn or a child placed for foster care or adoption, at least 30 days' notice; and

• For consecutive leave to care for a family member with a serious health condition, notice "in a reasonable and practicable manner."

• In emergent circumstances, the employee should give the employer as much notice as possible.

To ensure that the employee meets the eligibility requirements, the employer may require the employee to provide a certification from a health care provider regarding the family member's serious health condition, the date of a newborn's birth or the date of placement for adoption or foster care.

o get more information or to determine whether you can file a complaint with DCR, isit www.NJCivilRights.gov or contact one of the regional offices listed below:

Phone: (856) 486-4080

Fax: (856) 486-2255

31 Clinton Street Newark, NJ 07102

140 East Front Street P.O. Box 090 Phone: (973) 648-2700 Trenton, NJ 08625-0090 Cherry Hill, NJ 08034 Fax: (973) 648-4405 Phone: (609) 292-4605 Fax: (609) 984-3812

ate regulations require all employers covered by the New Jersey Family Leave Act

to display this official poster in places easily visible to all employees. N.J.A.C. 13:8-2.2.

Northern Regional Office Central Regional Office Southern Regional Office South Shore Regional Office 5 Executive Campus 1325 Boardwalk Tennessee Ave. & Boardwalk Suite 107 Atlantic City, NJ 08401

Phone: (609) 441-3100

Fax: (609) 441-3578

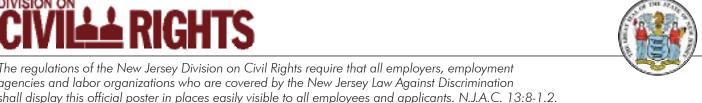
Phone: (973) 648-2700 Fax: (973) 648-4405

140 East Front Street P.O. Box 090 Fax: (609) 984-3812

agencies and labor organizations who are covered by the New Jersey Law Against Discrimination

Northern Regional Office Central Regional Office Southern Regional Office South Shore Regional Office 1325 Boardwalk Tennessee Ave. & Boardwalk Atlantic City, NJ 08401

ations of the New Jersey Division on Civil Rights require that all employers, employment



Phone: (609) 441-3100

Fax: (609) 441-3578

NOTICE: In accordance with State Child Labor Law N.J.S.A. 34:2-21-5, every employer that employs minors under 18 must keep and conspicuously post the Schedule of Hours of Minors Under 18 Years of Age with the following information: Names of minors under 18, schedule of hours, maximum daily and weekly hours permitted, daily in and out times, and meal period in and out times. This schedule shall be on a form provided by the New Jersey Department of Labor. It is available from the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110. Telephone: (609) 777-3200.

LABOR AND WORKFORCE DEVELOPMENT

Right to be Free of Gender Inequity or Bias in Pay, Compensation, Benefits or

Other Terms and Conditions of Employment

Department of Labor and Workforce Development

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

Department of Labor and Workforce Development

Your employer is subject to the

Family Leave Insurance

provisions of the New Jersey Temporary Disability Benefits Law

New Jersey law provides up to 6 weeks of family leave insurance benefits. Beginning July 1, 2020, the **Private Family Leave Insurance Plan** ("private plan")

law will allow up to 12 weeks of continuous family leave or 56 days of intermittent leave. Employees

bond with a child within 12 months of the child's birth or placement by adoption or foster

care. The applicant, or the applicant's spouse or domestic or civil union partner, must be the

care for a family member with a serious health condition. Supporting documentation from a

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

amily member" means a child, parent, parent-in-law, sibling, grandparent, grandchild, spouse,

lomestic partner, civil union partner, and any other person related by blood to the employee or

with whom the employee has a close association that is the equivalent of a family relationship.

"Child" means a biological, adopted, or foster child, stepchild or legal ward of a parent. A child

ou can get program information and an application for family leave benefits (form FL-1) online at

nyleavebenefits.nj.gov, by phone at 609-292-7060, or by mail: Division of Family Leave Insurance,

ew mothers who receive temporary disability benefits through the state plan for their pregnancy

gained by way of a valid written contract between the parent and a surrogate (gestational carrier)

child's biological, adoptive or foster parent, unless a surrogate carried the child.

who are covered by family leave insurance can apply for benefits to:

State Family Leave Insurance Plan ("state plan")

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

health care provider is mandatory.

s included in this definition.

20. Box 387, Trenton, NJ 08625-0387.

Display this poster in a conspicuous place

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.

NOTICE: This state requires an employer to display a Workers' Compensation posting furnished by the employer's insurance carrier or a state agency. Employers should contact their insurance

carrier or the appropriate state agency to obtain a copy of this state's Workers' Compensation posting or notice of compliance/certificate of insurance. Employees should refer to the Workers'

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

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

punitive damages.

SAFE Act

Gender Inequity

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 tates Equal Employment Opportunity Commission (EEOC) before they can be brought in court. Remedies under Title VII may include an order restraining unlawful discrimination, include the full amount of the salary or wages owed, plus an additional equal amount as

The Equal Pay Act of 1963 (EPA) prohibits discrimination in compensation based on sex. PA 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 dditional equal amount as liquidated damages.

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

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 nclude an order restraining unlawful discrimination, back pay, and compensatory and

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

Another State law, N.J.S.A. 34:11-56.1 et seg., prohibits discrimination in the rate or

An employer may provide family leave insurance through a private insurance carrier, if this Division

Payroll contributions from employees finance this program. Family leave insurance coverage under

be noted on the employee's pay envelope, paycheck, or on some other form of notice. In 2018, the

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

nis and other required employer posters are available free online at nj.gov/labor, or from the

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

NEW JERSEY DEPARTMENT OF

LABOR AND WORKFORCE DEVELOPMENT

nj.gov/labor

he state plan will require contributions to be deducted from employee wages. The deductions must

approves the plan. If your employer has an approved private plan, your employer must provide

information about coverage and provide the forms to apply for benefits.

nforced by: NJ Department of Labor and Workforce Development

vision of Temporary Disability Insurance, PO Box 387, Trenton, NJ 08625-0387

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

Who pays for Family Leave Insurance?

nemployment and temporary disability insurance.

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. 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.

LABOR AND WORKFORCE DEVELOPMENT

REV. 04/2019

Department of Labor and Workforce Development

be eligible, the employee must have worked at least 1,000 hours during the immediately preceding ore employees for each working day during each of 20 or more calendar workweeks in the then-current 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 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 civil union partner is a victim of domestic violence or a sexually violent offense. ive under the NJ SAFE Act may be taken for the purpose of engaging in any of the following activities as

ey relate to an incident of domestic violence or a sexually violent offense: Seeking medical attention for, or recovering from, physical or psychological injuries caused

by domestic or sexual violence to the employee or the employee's child, parent, spouse, domestic partner or civil union partner Obtaining services from a victim services organization for the employee or the employee's

child, parent, spouse, domestic partner, or civil union partner Obtaining psychological or other counseling for the employee or the employee's child, parent, spouse, domestic partner or civil union partner Participating in safety planning, temporarily or permanently relocating, or taking other

the economic security of the employee or the employee's child, parent, spouse, domestic partner or civil union partner Seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, including preparing for or participating in any civil or criminal legal proceeding related to or derived from domestic violence or sexual violence; or

Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of domestic or sexual violence of which the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, was a victim.

SAFE Act e New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), P.L. 2013, c.82, provides that Leave under the NJ SAFE Act must be used in the 12-month period immediately following an instance of tain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days in a domestic violence or a sexually violent offense. The unpaid leave may be taken intermittently in intervals month period, to address circumstances resulting from domestic violence or a sexually violent offense. 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 month period. Further, the employee must have worked for an employer in the State that employs 25 or to use during any part of the 20-day period of unpaid leave. If the employee requests leave for a reason ind Medical Leave Act, 20 U.S.C. 2601 et seg., 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, I.J.S.A. 30:4-27.6. Leave may also be taken by an employee whose child, parent, spouse, domestic partner, provide the employer with written notice of the need for the leave. The employee must provide the mployer 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 lomestic violence or sexually violent offense that is the basis for the leave. The employer must retain any documentation provided to it in this manner in the strictest confidentiality, unless the disclosure s voluntarily authorized in writing by the employee or is authorized by a federal or State law, rule or

The NJ SAFE Act also prohibits an employer from discharging, harassing or otherwise discriminating or taliating or threatening to discharge, harass or otherwise discriminate against an employee with respect o 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 mployee 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 actions to increase the safety from future domestic violence or sexual violence or to ensure the Superior Court within one year of the date of the alleged violation.

LWD nj.gov/labor

REV. 09/2013

Records

Department of Labor and Workforce Development Chapter 194, Laws of New Jersey, 2009, Relating to

Employer Obligation to Maintain and Report Records

Regarding Wages, Benefits, Taxes and Other Contributions and Assessments Pursuant to State Wage, Benefit and Tax Laws

during the one-year period,

Insurance showing:

years and under and increasing in increments of 10.

The amount contributed by workers during that year

in the manner instructed on the form.

3. The periods of their employment;

Their withholding exemption certificates;

8. The dates and amounts of payments made; and

and Hour Law or Prevailing Wage Act:

4. Their social security numbers;

The direct cost of administration of the plan during that year.

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

third-party administrator with accident or occupational disease information.

ability of the self-insurer to meet the self-insured's obligation under the plan.

3. The amount contributed by the employer during that year,

5. Direct cost of administration of the plan during that year, and

6. The number of employees covered by the plan as of December 31.

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

The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration

. With regard solely to family leave insurance benefit claims to care for sick family members, the amount of

The information reported in 1. through 8. above must be broken down by sex and by age group, beginning at 25

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

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

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

Such other information as the Division of Temporary Disability Insurance may require with respect to the financial

insurance coverage or utilizes a third-party administrator shall promptly furnish the insurance carrier or the

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,

nunicipalities 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

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

person must be submitted to the Division of Workers' Compensation utilizing the Division's contact person form

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

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

The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;

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

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

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

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

P.O. Box 381, Trenton, NJ 08625-0381

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:

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

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

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

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

New Jersey Department of Labor and Workforce Development, Division of Employer Accounts,

New Jersey Department of Labor and Workforce Development, Division of Workers' Compensation,

New Jersey Department of the Treasury, Division of Taxation, Information and Publications

NEW JERSEY DEPARTMENT OF

LABOR AND WORKFORCE DEVELOPMENT

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

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

meet any of the requirements set forth above, he or she may use the following contact information:

prescribed by the Compensation Rating and Inspection Bureau. When filed by an insurance carrier or third-party

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 perior

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

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

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.

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

Wage Payment Law (N.J.S.A. 34:11-4.1 et seq.) and On or before the 30th day following the close of each calendar year during which a self-insured private plan for temporary disability insurance is in effect, the employer must file a report with the Division of Temporary Wage and Hour Law (N.J.S.A. 34:11-56a et seg.) Disability Insurance showing:

Each employer must keep a record of each employee which contains the following information 1. The amount of funds available at the beginning of that year for payment of disability benefits, The name of the employee: 2. The amount contributed by workers during that year,

The address of the employee The birth date of the employee if the employee is under the age of 18; The total hours worked by the employee each day and each workweek;

Each employer who provides family leave insurance to its employees through a self-insured private plan must legarding each employee who receives gratuities, the total gratuities received by the employee during the for the one-year period ending December 31 of each calendar year during which a self-insured private plan is in effect file a statement with the Division of Temporary Disability Insurance, on or before the 30th day following Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the end of the one-year period showing the following information with regard to each of the following types of

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

he following information: the employee's name, the employee's address,

the employee's social security number. the name and address of the employer, the calendar day or week covered by the report, and

the total amount of gratuities received: and

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

deductions, and the basis on which wages are paid;

legarding each employee for whom the employer claims credit for food or lodging as a cash substitute for e employee who receives food or lodging supplied by the employer, information substantiating the cost furnishing such food or lodgings, including but not limited to the nature and amount of any expenditures tering into the computation of the fair value of the food or lodging and the date required to compute the mount of the depreciated investment in any assets allocable to the furnishing of the lodgings, including he date of acquisition or construction, the original cost, the rate of depreciation and the total amount of

ccumulated depreciation on such assets. e employer may use any system of time keeping provided that it is a complete, true and accurate record mployer must keep the wage and hour records described above for a period of six years. mployer must keep the wage and hour records described above at the place of employment or in a central

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

ch public works contractor must submit to the public body or lessor which contracted for the public works Workers' Compensation Law (N.J.S.A. 34:15-1 et seq.) project a certified payroll record containing the following employee information: Unon the hannening of an accident or the occurrence of any occupational disease, an employer who has

Social security number; Craft or trade; Actual hourly rate of pay;

Itemized deductions

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

e Prevailing Wage Act applies to employers **only under certain circumstances**.

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

Compensation Rating and Inspection Bureau. 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. employer shall designate a contact person who is responsible for responding to issues concerning medical and Each public works contractor which employs one or more apprentices on a public works project must maintain with its records written evidence that the apprentice or apprentices are registered in an approved apprenticeship 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 program while performing work on the project.

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

Family Leave Insurance Benefits Law, P.L. 2008, c. 17. Workers' Compensation copies of such medical certificates and reports as it may have on file. Payroll records: Each employing unit must maintain a record for each worker engaged in employment, which iross Income Tax Act (N | S A 54A·1-1 et seg) record must contain the following information about the worker: **Employer's Quarterly Report:** The Employer's Quarterly Report, NJ-927, reports New Jersey Gross Income Tax . Full name, address and social security number:

tal remuneration paid in each pay period showing separately cash, including commissions and bonuses; family leave insurance and temporary disability insurance wage and withholding information he cash value of all compensation in any medium other than cash; gratuities received regularly in the course f 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 he month following the end of each quarter. mployee, whichever is higher, and service charges collected by the employer and distributed to workers in lieu 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.

In entry under the heading "special payments" of the amount of any special payments, such as bonuses and gift: hich have been paid during the pay period but which relate to employment in a prior period. The following shall e shown separately under this heading: cash payments, cash value of other remuneration, the nature of such ayments, the period during which the services were performed for which special payments were payable; The date hired, rehired and returned to work after temporary layoff;

The date separated from employment and the reason for separation; Such information as may be necessary to determine remuneration on a calendar week basis; and The number of base weeks (as the term "base week" is defined in N.J.S.A. 43:21-19(t)) and wages. ll records referred to in 1. through 7. above must be kept safe and readily accessible at the New Jersey place of 6. The employer's New Jersey Taxpayer Identification Number;

All records referred to in 1. through 7. above must be retained for the current calendar year and for the four preceding calendar years. nce an employer becomes inactive, the employer must keep all records referred to in 1. through 7. above for the Vage 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 h employee and the number of base weeks worked by the employee during the calendar quarter. mployer of domestic service workers (as the term "domestic service worker" is defined at N.J.A.C. 12:16-7(b)) must file an annual, rather than quarterly, WR-30 with the Division of Revenue, within the Department

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 lisability insurance and the number of workers insured under a "private plan" for family leave insurance. th employer of domestic service workers (as the term "domestic service worker" is defined in N.J.A.C. 12:16-.11(c)) must file an annual, rather than quarterly, NJ-927H, "Domestic Employer's Annual Report," with the vision of Revenue, within the Department of the Treasury.

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

ach employer having two or more approved private plans in effect during a calendar half-year or any portion thereof must, on or before the 30th day following the close of the calendar half-year, file a report showing the amount of taxable wages paid during such calendar half-year to employees while covered under each such ach employer who provides temporary disability insurance to its employees through a self-insured private plan

he number of claims received during the six-month period, he number of claims accepted during the six-month period, he amount of benefits paid during the six-month period, and

uch other information as the Division of Temporary Disability Insurance may require with respect to the financial bility of the self-insurer to meet the self-insured's obligations under the plan.

Wage Payment

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.

ayment shall be made on regular paydays designated in advance. hen 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. he 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.

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 Employees paid on an incentive system shall be paid a reasonable approximation of wages due not later than the regular payday for the period in which the termination occurred. due until exact amounts can be computed.

An additional 10 days may be allowed in the event of a labor dispute involving payroll employees. Payment may be made through regular pay channels or by mail if requested by the employee. 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:

mounts 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: mployee 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 ccounts 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 ccounts such as a credit union, savings fund society, savings and loan or building and loan association • Christmas, vacation or other savings funds.

'urchase 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 mployee 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 • bor 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

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

provisions of this act and the Commissioner or an authorized representative shall have the power to make all necessary inspections of establishments and records. ny 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. ach 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

p to a maximum of \$500 for each subsequent violation. he employer shall also pay the Commissioner an administrative fee equal to not less than 10% or more than 5% of any payment due to employee:

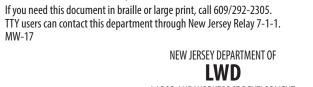
Commissioner may, after affording the employer or successor firm notice and an opportunity for a hearing accordance with the provisions of the "Administrative Procedure Act." P.L.1968, c.410 (C.52:14B-1 et seg.)

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".

NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT DIVISION OF WAGE AND HOUR COMPLIANCE PO Rox 389 The Commissioner of Labor and Workforce Development shall enforce and administer the

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.



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

LABOR AND WORKFORCE DEVELOPMENT

Unemployment Ins.

Your employer is subject to the New Jersey Unemployment

Department of Labor and Workforce Development

Inemployment Insurance

Every insurance carrier providing workers' compensation insurance and every workers' compensation self-insured full-time work and who meet the eligibility requirements of the law. f you become totally or partially unemployed, file a claim for unemployment insurance benefits as soon as possible. The easiest, quickest way is to file online at myunemployment.nj.gov. You can also file a claim over the employer for the form you need to claim benefits under the private plan. phone by contacting our Reemployment Call Centers at one of these numbers listed below. Note, if you were a maritime employee in the last 18 months or live outside of the United States, you must file your claim over the

Cumberland Call Center.....856-507-2340 Freehold Call Center....732-761-2020

Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar quarter, Disability Insurance regardless of the amount of tax actually due for a particular guarter. Quarterly reports are due on the 30th day of Benefits are payable to New Jersey workers who suffer a non-work-related illness, injury, or other medical condition that prevents them from working. Temporary disability insurance coverage includes new and expecting

mothers during their final weeks of pregnancy and recovery. If you become disabled and wish to apply for disability benefits, start by asking whether your employer participates in the state disability insurance plan or as a private insurance plan. New Jersey State Disability Insurance Plan* ("state plan")

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

If you are covered under the state insurance plan, you may apply for disability benefits (or download a paper application — Form DS-1) online at myleavebenefits.nj.gov. Applying online is faster. Submit the completed paper application by fax to: 609-984-4138 or mail to: Division of Temporary Disability Insurance

Trenton, New Jersey 08625-0387

& Temporary Disability Benefits Laws Private Disability Insurance Plan ("private plan") Benefits are payable to workers who lose their jobs or who are working less than full time because of a lack of New Jersey employers have the option of providing coverage to their employees through an approved private

plan instead of the state plan. If you are covered under a private plan, your employer's insurance carrier is responsible for processing and paying benefits on your disability claim. If you become disabled, ask your

Who pays for Unemployment & Temporary Disability Programs? These programs are paid for by payroll taxes paid by employers and employees. Your employer is authorized phone. Be prepared to have information about yourself, your employer and your work history available when to deduct worker contributions (tax) from your wages. The deductions must be noted on your pay

envelope, paycheck, or on some other form of notice. The amount of wages that are taxable changes from year The deduction may be allocated at varying rates to the Unemployment Insurance Trust Fund, the Temporary

If an approved private plan is non-contributory, no contributions can be deducted from workers' wages for Your employer's contributions are based in part on their employment experience

NJ DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT DIVISION OF TEMPORARY DISABILITY INSURANCE,

PO Box 387 TRENTON, NJ 08625-0387 This and other required employer posters are available free online at <mark>nj.gov/labor,</mark> or from

> The New Jersey Department of Labor and Workforce Development is an equal opportunity employer with equal opportunity programs. Auxiliary aids and services are available upon request to individuals with disabilities. Display this poster in a conspicuous place NEW JERSEY DEPARTMENT OF LWD

welfare or protection of the environment. N.J.S.A. 34:19-3.

LABOR AND WORKFORCE DEVELOPMENT

3) is incompatible with a clear mandate of public policy concerning the public health, safety or

The protection against retaliation, when a disclosure is made to a public body, does not apply unless

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.

our employer has designated the following contact person to receive written notifications, pursuant to

Once each year, employers with 10 or more employees must distribute notice of this law to their employees. If you need

the employee has brought the activity, policy or practice to the attention of a supervisor of the

REV. 06/2019

REV. 10/2019

Since 1953

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

Department of Labor and Workforce Development **Conscientious Employee Protection Act** "Whistleblower Act"

Employer retaliatory action; protected employee actions; employee responsibilities New Jersey law prohibits an employer from taking any retaliatory action against an employee because the employee does any of the following:

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 imployee 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; 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 s 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

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. 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. Objects to, or refuses to participate in, any activity, policy or practice which the employee

This notice must be conspicuously displayed

paragraph 2 above (N.J.S.A. 34:19-4):

this document in a language other than English or Spanish, please call 609-292-7832.

Go to: JJKeller.com/LLPverify

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ON THE BASIS OF: Race, Creed, Color, National Origin, Age, Ancestry, Nationality, Marital or Domestic Partnership or Civil Union Status, Sex, Pregnancy, Breastfeeding,

(including the refusal to submit to genetic testing) Private or State and Local Government Employers, Employment Agencies, or

Gender Identity or Expression, Disability, Liability for Military Service, Affectional

or Sexual Orientation, Atypical Cellular or Blood Trait, Genetic Information

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 In Retaliation for Filing a Complaint, Participating or Testifying in Any

WITH RESPECT TO:

Proceedings or for Opposing Any Acts Forbidden under the New Jersey Law Against Discrimination

REMEDY MAY INCLUDE: 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

iolations should be reported to the nearest office of the NJ Division on Civil Rights 866-405-3050 (Toll-Free) or online www.NJCivilRights.gov

Trenton, NJ 08625-0090 Phone: (609) 292-4605

It is also unlawful to publish employment advertisements which discriminate against persons

n violation of the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1 et seg.

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

NEW JERSEY DEPARTMENT OF

LABOR AND WORKFORCE DEVELOPMENT

o the employer which may bear upon the eligibility of the claimant.

he 30th day following the end of the respective six-month period showing:

must, for the six-month periods ending June 30 and December 31 of each calendar year during which the selfnsured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before

E-mail:

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.

TWO ways to verify poster compliance! **QR CODE**) Scan with phone camera:

is in violation of a law, or a rule or regulation issued under the law or, if the employee is a

censed or certified health care professional, constitutes improper quality of patient care;

To update your labor law posters contact J. J. Keller & Associates, Inc. JJKeller.com/laborlaw 800-327-6868

ONLINE 62868 Enter this code: 62868-012021