



# New Jersey Department of Labor and Workforce Development

# Wage and Hour Law Abstract

N.J.S.A. 34:11-56a et seq.

## STATUTORY MINIMUM WAGE RATE

Employees are to be paid not less than the New Jersey minimum wage in accordance with the schedule below.

Date	Most Employers	Seasonal & Small Employers (fewer than 6)	Agricultural Employers	Cash for Tipped Workers	Wage for Long-Term Care Facility Direct Care Staff
1-1-2020	\$11	\$10.30	\$10.30	\$3.13	\$11; \$14 as of 11/1/20
1-1-2021	\$12	\$11.10	\$10.30	\$4.13	\$15
1-1-2022	\$13	\$11.90	\$11.05	\$5.13	\$16
1-1-2023	\$14.13	\$12.93	\$12.01	\$5.26	\$17.13
1-1-2024	\$15.13	\$13.73	\$12.81	\$5.26	\$18.13
1-1-2025	\$15.49	\$14.53	\$13.40	\$5.62	\$18.49
1-1-2026*	\$15.92	\$15.23	\$14.20	\$6.05	\$18.92

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

## OVERTIME

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

Exempt from the overtime entitlement are:

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

## WAGE ORDER REGULATIONS

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

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

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

## EXEMPTIONS

Exempt from the statutory minimum wage rate are full-time students employed by the college or university at which they are enrolled at not less than 85% of the effective minimum wage rate; outside sales 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 set forth in N.J.S.A. 34:11-56a22.

Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, P.O. Box 389, Trenton, NJ 08625-0389 • 609-292-2305

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor).

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

Display this poster in a conspicuous place

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

New Jersey law provides up to 6 weeks of family leave insurance benefits. Beginning July 1, 2020, the law will allow up to 12 weeks of continuous family leave or 56 days of intermittent leave. Employees who are covered by family leave insurance can apply for benefits to:

- bond with a child within 12 months of the child's birth or placement by adoption or foster care. The applicant, or the applicant's spouse or domestic or civil union partner, must be the child's biological, adoptive or foster parent, unless a surrogate carried the child.
- care for a family member with a serious health condition. Supporting documentation from a health care provider is mandatory.
- care for a victim of domestic violence or a sexually violent offence or for a victim's family member.

"Family member" means a child, parent, parent-in-law, sibling, grandparent, grandchild, spouse, domestic partner, civil union partner, and any other person related by blood to the employee or with whom the employee has a close association that is the equivalent of a family relationship.

"Child" means a biological, adopted, or foster child, stepchild or legal ward of a parent. A child gained by way of a valid written contract between the parent and a surrogate (gestational carrier) is included in this definition.

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

You can get program information and an application for family leave benefits (form FL-1) online at [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov), by phone at 609-292-7060, or by mail: Division of Family Leave Insurance, P.O. Box 387, Trenton, NJ 08625-0387.

New mothers who receive temporary disability benefits through the state plan for their pregnancy will get instructions on how to file for family leave benefits after the child is born.

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

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

## **Who pays for Family Leave Insurance?**

Payroll contributions from employees finance this program. Family leave insurance coverage under the state plan will require contributions to be deducted from employee wages. The deductions must be noted on the employee's pay envelope, paycheck, or on some other form of notice. In 2018, the taxable wage base for family leave insurance benefits is the same as the taxable wage base for unemployment and temporary disability insurance.

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

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

The New Jersey Department of Labor and Workforce Development is an equal opportunity employer with equal opportunity programs. Auxiliary aids and services are available upon request to individuals with disabilities.

NEW JERSEY DEPARTMENT OF

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LABOR AND WORKFORCE DEVELOPMENT  
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## WHAT IS MISCLASSIFICATION?

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

## AM I AN EMPLOYEE OR AN INDEPENDENT CONTRACTOR?

- Under New Jersey's **Unemployment Compensation Law**, **Wage and Hour Law**, **Wage Payment Law**, **Wage Collection Law**, **Temporary Disability Benefits Law** (including sections providing for Family Leave Insurance) and **Earned Sick Leave Law**, if you perform a service and are paid, **you are presumed to be an employee**, unless the employer can prove all three of the following:
  - (A) You have been and will continue to be free from control or direction over performance of the service, both under a contract of service and in fact; and
  - (B) The service is either outside the usual course of the business for which such service is performed, or the service is performed outside of all the places of business of the enterprise for which such service is performed; and
  - (C) You are customarily engaged in an independently established trade, occupation, profession or business.

- This is referred to in New Jersey as the “**ABC test**” for independent contractor status.
- Please go to [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn about the factors considered for each of the three above tests.

## **DO I HAVE TO PROVE THAT I AM AN EMPLOYEE?**

- No. If you worked and were paid, you are presumed to be an employee. It is **the employer’s burden** to show that all three parts of the ABC test are met.
- If the employer can’t meet its burden to establish all **three** parts of the ABC test, then you are deemed to be an employee, entitled to the rights, protections, and benefits of an employee under the above-cited New Jersey laws.
- If you believe you are misclassified, email [misclass@nj.dol.gov](mailto:misclass@nj.dol.gov).

## **DOES IT MATTER IF I RECEIVED AN IRS FORM 1099, AS OPPOSED TO IRS FORM W-2?**

- No. It does not matter which federal tax form the employer uses to report earnings.
- What matters are the facts surrounding your working relationship with the employer and the application of the ABC test to those facts.

## **IF MY EMPLOYER HAD ME SIGN AN INDEPENDENT CONTRACTOR AGREEMENT BEFORE HIRING ME, DOES THAT MAKE ME AN INDEPENDENT CONTRACTOR?**

- No. Your employment status is determined based on an analysis of all the facts surrounding your relationship with the employer under the ABC test.
- NJ DOL would review the agreement you signed but your employment relationship would not be determined by this agreement alone.
- New Jersey courts have ruled that to consider only the agreement, if one exists, and not the totality of the facts surrounding your relationship with the presumed employer, would be to “place form over substance,” which the courts say is wrong.

## **WHAT HAPPENS WHEN IT IS FOUND BY A STATE AGENCY OR COURT THAT AN EMPLOYER HAS MISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR?**

In addition to the award of a remedy or remedies to make the misclassified employee or the State agency whole for the employer’s violation of the underlying New Jersey wage, benefit or tax law (for example, the award of back pay to the misclassified employee who has been illegally deprived of the statutory minimum wage or overtime premium pay in violation of the State Wage and Hour law, or whose pay was subject to illegal deductions in violation of the State Wage Payment law), New Jersey law also empowers the Department of Labor and Workforce Development to take **actions** and impose **penalties** against an employer who has misclassified employees including:

- A **penalty paid by the employer to the misclassified employee** of not more than 5 percent of the worker’s gross earnings over the past 12 months.
- A **penalty of up to \$250 per misclassified employee for a first violation and up to \$1,000 per misclassified employee for each subsequent violation.**

- For violation of State wage, benefit or tax laws in connection with the misclassification of employees, the imposition of
  - › A **stop-work order**.
  - › The **suspension or revocation of any one or more licenses that are held by the employer** and that are necessary to operate the employer's business.
  - › Additional **penalties and fees payable to the Department** and where wages are owed to the employee, an additional amount in **liquidated damages payable to the employee equal to not more than 200 percent of the wages owed**.

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

- Employees are protected from retaliation by their employers for having made an inquiry or complaint to the employer, to the Commissioner of Labor or to an authorized representative regarding any possible violation by the employer of any State wage, benefit or tax law, including those inquiries or complaints that involve misclassification, or because the employee caused to be instituted or is about to cause to be instituted any proceeding under or related to State wage, benefit or tax law, or because the employee has testified or is about to testify in such a proceeding.
- Where such retaliation has occurred, the Department is authorized by law to issue an administrative penalty against the employer; however, only the courts are authorized by law to order reinstatement and/or back pay.

## REPORTING MISCLASSIFICATION

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

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

To seek further information:

<b>EMAIL:</b> misclass@dol.nj.gov	<b>CALL:</b> 609-292-2321	<b>FAX:</b> 609-292-7801	<b>WRITE:</b> Employer Accounts Subject – Misclassification NJ Department of Labor and Workforce Development 1 John Fitch Plaza P.O. Box 942 Trenton, NJ 08625-0942
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- Whichever way you chose to reach out, multilingual staff will be able to assist you and translation assistance made available as needed
- You can also visit [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn more about misclassification.

**DISPLAY THIS POSTER IN A CONSPICUOUS PLACE**



[NJ.GOV/LABOR](http://NJ.GOV/LABOR)

# Your employer is subject to the New Jersey Unemployment & Temporary Disability Benefits Laws

## Unemployment Insurance

Benefits are payable to workers who lose their jobs or who are working less than full time because of a lack of full-time work and who meet the eligibility requirements of the law.

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

Cumberland Call Center ....856-507-2340

Freehold Call Center ....732-761-2020

Union City Call Center .....201-601-4100

Out of State..... 1-888-795-6672

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## Disability Insurance

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 has a private insurance plan.

### New Jersey State Disability Insurance Plan\* (“state plan”)

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](http://myleavebenefits.nj.gov). Applying online is faster.

Submit the completed paper application by fax to: 609-984-4138

or mail to: Division of Temporary Disability Insurance  
PO Box 387  
Trenton, New Jersey 08625-0387

For more information, visit [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov) or call 609-292-7060.

### Private Disability Insurance Plan (“private plan”)

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 employer for the form you need to claim benefits under the private plan.

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## Who pays for Unemployment & Temporary Disability Programs?

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

The deduction may be allocated at varying rates to the Unemployment Insurance Trust Fund, the Temporary Disability Insurance Fund and the Workforce Development/Supplemental Workforce Funds. If an approved private plan is non-contributory, no contributions can be deducted from workers’ wages for disability insurance.

Your employer’s contributions are based in part on their employment experience.

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

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

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

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

The law applies to all employers (including labor unions, apprenticeship and training programs, and employment agencies) and in all aspects of employment, including but not limited to:

- Recruitment and job postings
- Interviews and hiring decisions
- Promotion or transfer
- Termination or demotion
- Compensation, including salary and benefits
- All terms, conditions, or privileges of employment
- Membership in a union

*Remedies may include money damages, an order to stop discrimination or harassment, adoption of new policies and procedures, attorney's fees, and more.*

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



**1-833-NJDCR4U**  
711 (Relay Service)

**NJCivilRights.gov**  
#CivilRightsNJ



**NJ DIVISION ON CIVIL RIGHTS**  
@CivilRightsNJ #CivilRightsNJ #StopTheHate

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

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 must be made on regular paydays designated in advance.

When a payday falls on a non-work day, payment must be made on the immediately preceding work day, unless a collective bargaining agreement states otherwise.

Pay periods must not end more than 10 working days before payday, when payment is made on a regular payday. If payment is by check, arrangements must be made to allow employees to cash the full check without difficulty.

- Employees leaving or terminated for any reason, including labor disputes, must be paid all wages due not later than the regular payday for the period in which employment ended.
- An additional 10 days may be allowed when a labor dispute involves payroll employees.
- Employees paid on an incentive system must be paid a reasonable estimate of wages due until exact amounts are known.
- Payment may be made through regular pay channels or by mail if requested by the employee.

It is 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 from Employees' Wages are Permitted 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 • group or individual retirement annuity plans • 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 the 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 Must:

- Notify employees when they are hired the rate of pay and the regular payday.
- Notify employees of changes in pay rates or paydays prior to the changes.
- Give each employee a 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 when they are hired a required notice (form 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 will enforce and administer the provisions of this act. The Commissioner or an authorized representative has the power to make all necessary inspections of establishments and records.**

Any employer who knowingly and willfully violates any provision of this act is guilty of a disorderly persons offense. Upon conviction, such employer will be punished by a fine of at least \$100 but not more than \$1,000. Each day during which any violation of this act continues will constitute a separate and distinct offense.

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

The employer will also pay the Commissioner an administrative fee equal to at least 10% but not more than 25% of any payment due to employees.

The Commissioner may, after giving the employer or successor firm notice and an opportunity for a hearing in accordance with 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.

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

Enforced by: Division of Wage and Hour Compliance  
NJ Department of Labor and Workforce Development  
PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor).



# Pago de Salarios

## Es Deber de Todo Patrono el de Pagar Sueldos Integros a sus Empleados Por lo Menos Dos Veces Cada Mes

Sin embargo, los empleados ejecutivos y los supervisores pueden cobrar sus salarios con regularidad una vez al mes. Los pagos deberán ser efectuados regularmente los días previamente designados.

Cuando el día de pago corresponda a un día que no se trabaja, dicho pago habrá de efectuarse el próximo día laborable a menos que se provea de otra manera según un contrato de unión.

El fin del periodo de pago por el cual se efectúa el pago el día indicado como el día normal de pago, no se extenderá más allá de los 10 días anteriores a tal día normal de pago.

Si se hace el pago por cheque, se harán los arreglos necesarios para que se pueda cambiar el cheque por la cantidad entera y sin dificultad para el empleado.

- Cuando el empleado abandona o termina el empleo por cualquier motivo, incluyendo disputas laborales, será pagado el salario entero que se le debe no más tarde del día normal de pago por el periodo en el cual sucedió la terminación.
- Se podrán permitir 10 días adicionales para procesar el pago en el caso de que una disputa laboral envuelva a los empleados que procesan el pago.
- A los empleados a quienes se pagan a base de incentivo se les pagará un estimado razonable de salarios debidos hasta que las cantidades exactas se puedan calcular.
- El pago se podrá hacer por los medios normales o por correo si se pide.

Será ilegal hacer cualquier acuerdo relacionado al pago diferente al que la ley provee, excepto para pagar a plazos más cortos o para pagar por adelantado.

Los salarios debidos a un empleado fallecido se podrán pagar a los sobrevivientes en la orden de preferencia, según aparece explicado en el estatuto.

## No se harán descuentos de los salarios de los empleados exceptuando:

Cantidades autorizadas por la Ley de New Jersey o por la Ley de los Estados Unidos o pagos para corregir errores en el pago de salarios. Contribuciones o pagos autorizados por empleados sea por escrito o sea según un contrato de unión para:

Bienestar del empleado • el seguro • hospitalización • médico o quirúrgico o ambos • pensión • jubilación • planes de participación en los beneficios y de ahorros administrados por la compañía • y planes para establecer fondos de jubilación individual en una base del grupo o del individuo o cuentas de jubilación individual en cualquier banco aprobado por el gobierno estatal o federal o asociación de ahorros y préstamos • Opciones para comprar valores o planes para comprar valores en el mercado libre • Cuentas personales de ahorros de los empleados • unión de crédito • sociedades de fondos de ahorros • fondos de erección de edificios y préstamos • ahorros y préstamos • vacación de Navidad u otros fondos de ahorros o bonos del Ministerio de Hacienda de los Estados Unidos.

La compra de productos de la compañía o préstamos del empleador de acuerdo con un horario de pagos periódicos según el contrato original sobre la compra o el préstamo •

Equipos de seguridad • costos y honorarios por reemplazar las identificaciones de los empleados para el acceso a zonas de aeropuertos que son estériles o aseguradas • Contribuciones para caridades organizadas y debidamente reconocidas • El alquiler de ropa para el trabajo o uniformes o para la lavada o el lavado en seco de ropa para el trabajo o uniformes • Las cuotas y pagos de unión • cuotas de membresía en gimnasios • servicios de cuidado infantil.

## Todo Patrono Deberá:

- Notificar a los empleados en el momento de ofrecerle el trabajo cuanto les va a pagar y el día normal de pago.
- Notificar a los empleados de los cambios en el pago y en el día normal de pago antes de efectuarse estos cambios.
- Proveer a cada empleado un comprobante con cada pago indicando el pago en bruto, el pago neto y los descuentos.
- Hacer y mantener documentos para los empleados, incluyendo horas y salarios, y presentar estos documentos para inspección.
- Proveer a los empleados al momento de la contratación el aviso obligatorio (formulario número MW-400) en el que se describe la obligación del empleador de mantener registros e informar en materia de salarios, beneficios, impuestos y otras contribuciones y evaluaciones.

**El Comisionado del Trabajo esforzará y administrará las provisiones de esta ley. El Comisionado o un representante autorizado tendrá el poder de hacer todas las inspecciones necesarias de establecimientos y documentos.**

Cualquier patrono que, a sabiendas y deliberadamente, viole cualquier provisión de esta ley será culpable de un delito menor y al ser declarado culpable le será impuesta una multa no menor de \$100 ni mayor de \$1,000. Cada día durante el cual cualquier violación de esta ley continúa constituirá una ofensa distinta y aparte.

Como una alternativa a o además de cualesquier otras sanciones proveídas por la ley por violaciones, el Comisionado está autorizado para imponer y coleccionar penalidades administrativas, hasta un máximo de \$250 por la primera violación y hasta un máximo de \$500 por cada subsiguiente violación.

El patrono pagará al Comisionado también un pago administrativo que lleque a no menos de 10 por ciento ni más de 25 por ciento de cualquier pago de salarios que se haga como resultado de una investigación del Comisionado o de su representante autorizado.

El Comisionado puede, luego de disponer el envío de una notificación al empleador o empresa sucesora y de brindar la oportunidad de tener una audiencia de conformidad con las disposiciones de la "Ley de Procedimientos Administrativos (Administrative Procedure Act)", P.L.1968, c.410 (C.52:14B-1 et seq.), emitir una decisión por escrito impartiendo instrucciones a la agencia pertinente para que proceda a suspender una o más licencias en posesión del empleador o empresa sucesora, por el período de tiempo que determine el Comisionado.

**Por Favor Tome Nota: La División de Cumplimiento de Horarios y Salarios no investiga ni hace preguntas acerca del estado legal de ningún trabajador. La División aplica las leyes laborales de New Jersey de manera equitativa sin importar el estado legal del trabajador. La División no comparte información con "Inmigración".**

# New Jersey Earned Sick Leave

## Notice of Employee Rights

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

### YOU HAVE A RIGHT TO EARNED SICK LEAVE.

#### Amount of Earned Sick Leave

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

Start of Benefit Year: \_\_\_\_\_ End of Benefit Year: \_\_\_\_\_

#### Rate of Accrual

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

#### Date Accrual Begins

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

*Exception:* If you are covered by a collective bargaining agreement that was in effect on October 29, 2018, you begin to accrue earned sick leave under this law beginning on the date that the agreement expires.

#### Date Earned Sick Leave is Available for Use

You can begin using earned sick leave accrued under this law on February 26, 2019, or the 120th calendar day after 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

You can use earned sick leave to take time off from work when:

- You need diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or you need preventive medical care.
- 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.
- You need to attend **school-related conferences, meetings, or events** regarding your child's education; or to attend a school-related meeting regarding your child's health.
- Your employer's business **closes due to a public health emergency** or you need to care for a child whose school or child care provider closed due to a public health emergency.

#### Family Members

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 union partner)
- Grandchild • Sibling • Spouse • Parent • Grandparent
- Domestic partner or civil union partner
- 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

#### Advance Notice

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.

#### Documentation

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:

- Requesting and using earned sick leave
- Filing a complaint for alleged violations of the law
- Communicating with any person, including co-workers, about any violation 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 guaranteed under the law.

#### 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](http://nj.gov/labor/wagehour/complnt/filing_wage_claim.html) or by calling 609-292-2305 between 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/labor](http://nj.gov/labor).



Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor). If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.

# 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

# 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: Humach, Human Resources

Address: \_\_\_\_\_ Email: humanresources@humach.com

Telephone Number: 563-582-9501

### 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 parágrafo 2, de la ley (N.J.S.A. 34:19-4):

Nombre: Humach, Human Resources

Dirección: Email: humanresources@humach.com

Número de teléfono: 563-582-9501

### 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.

New Jersey 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

**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.

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: [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.*



# NOTICE

The undersigned employer hereby gives notice that the payment of compensation to employees and their dependents has been secured in accordance with the provisions of the Employer's Liability Insurance Law, Title 34, Chapter 15, Article 5, Revised Statutes New Jersey, by insuring with

THE CHARTER OAK FIRE INSURANCE COMPANY

**Insurance Company**

**for the period**

**Beginning** 03-29-26 **Ending** 03-29-27

**Employer** HUMACH HOLDINGS, LLC

*In accordance with the above cited law, notice of compliance must be posted and maintained conspicuously in and about the employer's workplaces.*

# AVISO

**El empleador abajo firmante, notifica que el pago de compensación a empleados y sus dependientes ha sido asegurado de acuerdo con las disposiciones de la ley de seguros de responsabilidad del empleador, Título 34, Capítulo 15, Artículo 5, Estatutos Revisados del estado New Jersey, asegurándolos con el**

**(** THE CHARTER OAK FIRE INSURANCE COMPANY **)**

**Compañía de Seguros**

**por el periodo**

**Comenzando** 03-29-26 **Finalizando** 03-29-27

**Empleador** HUMACH HOLDINGS, LLC

*De acuerdo con la ley citada anteriormente, aviso de cumplimiento deben publicarse y mantenerse de manera visible en y alrededor los lugares de trabajo del empleador.*