



# Compliance Insights

## New Jersey: Department of Taxation (DOT) Department of Labor and Workforce Development (DLWD) and Division of Revenue (DOR)

*Amy Morris*  
*Assoc. Government Relations Analyst*  
*ADP, Inc.*



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# Housekeeping

- This is one of a number of complimentary webinars that ADP offers each year
- Today's webinar will last for 30 minutes, ending at 1:30 p.m. (ET)
- The last 10 minutes of today's program have been reserved for Q&A
- A PDF copy of today's slides for download
- Please participate in our brief survey at the conclusion of today's webinar
- If you do not have audio or experience any audio difficulties, please dial into the webinar (877) 219-4288, Pin# 4374



# Presenter



**Amy Morris**

*Assoc. Agency Relations Analyst  
ADP, Inc.*

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# Agenda

- **Introduction**
- **High-Level State Overview**
- **Current Opportunities**
- **What New Jersey Wants You to Know**
- **Recent Accomplishments**
- **Q&A**

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# High-Level State Overview

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# High-Level State Overview

## New Jersey DOT, DOR and DOL Shared Services



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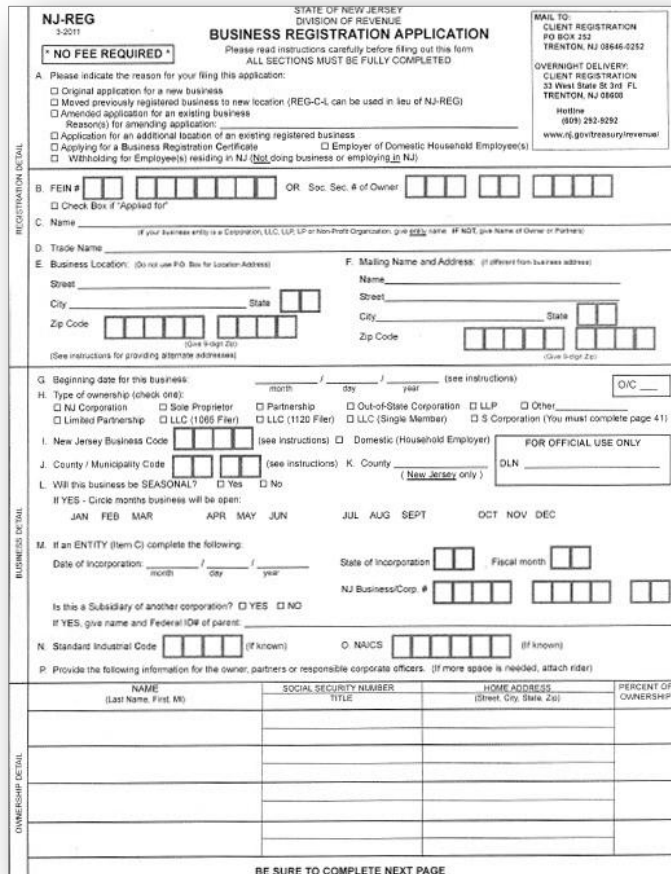


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# High-Level State Overview

## COMBINED BUSINESS REGISTRATION APPLICATION (NJ-REG)



The image shows the NJ-REG Business Registration Application form, which is a combined application for various state registrations. The form is divided into several sections: REGISTRATION DETAIL, BUSINESS DETAIL, and OWNERSHIP DETAIL. The REGISTRATION DETAIL section includes fields for FEIN, Name, Trade Name, Business Location, and Mailing Name and Address. The BUSINESS DETAIL section includes fields for Beginning date, Type of ownership, New Jersey Business Code, County/Municipality Code, County, and Date of incorporation. The OWNERSHIP DETAIL section includes a table for listing owners, partners, or responsible corporate officers, with columns for Name, Social Security Number, Home Address, and Percent of Ownership. The form also includes a section for Standard Industrial Code and NAICS. The form is titled "NJ-REG BUSINESS REGISTRATION APPLICATION" and includes a "NO FEE REQUIRED" notice. The form is dated 3-2011 and includes a "MAIL TO:" section for Client Registration, PO Box 252, Trenton, NJ 08646-0252. The form also includes a "OVERNIGHT DELIVERY:" section for Client Registration, 22 West State St 3rd FL, Trenton, NJ 08601, and a phone number (609) 292-9292. The form includes a "BE SURE TO COMPLETE NEXT PAGE" instruction at the bottom.

Online within 48 hours at:

<https://www.state.nj.us/treasury/revenue/dcr/filing/leadpg.htm>

Form located at:

<http://www.state.nj.us/treasury/revenue/forms/njreg.pdf>

For questions, call:

DOR Registration (609) 292-9292

DLWD Registration (609) 633-6400

# High-Level State Overview

## ■ Payments (DOT)

- Electronic funds transfer (EFT) required if prior year's liability of \$10,000 or more in any one tax type
  - Deposit schedule:
    - Weekly - prior year liability of \$10,000 or more in withholding tax
    - Monthly if < \$10,000 in prior year
      - If either of the first two months of a calendar quarter is \$500 or more
    - Quarterly if <\$500 in first two months
    - Annual – Employers with ONLY household employees





# High-Level State Overview

## ■ Filings (DOR)

- Employer's Quarterly Report (NJ-927) or (NJ-927-W)
  - NJ-927-W for weekly payers
  - All employers must file electronically
  - Includes multiple funds: Income Tax Withheld, Worker Unemployment Insurance, Supplemental Workforce Fund, Workforce Development Partnership Fund, Family Leave Insurance and Disability Insurance



# High-Level State Overview

- Filings (DOR/DOT)
  - Reconciliation of Tax Withheld (Form NJ-W3)

FOR TAXABLE YEAR

FOR DIVISION USE ONLY

STATE OF NEW JERSEY - DIVISION OF TAXATION  
GROSS INCOME TAX  
RECONCILIATION OF TAX WITHHELD  
Use For Taxable Years 1998 and After

FILE NO LATER THAN  
FEBRUARY 28

Identification Number

1 INDICATE NUMBER OF EMPLOYEES

2 TOTAL GROSS WAGES, PENSION AND ANNUITY INCOME AND GAMBLING WINNINGS

3 TOTAL AMOUNT WITHHELD

Mail NJ-W-3M and W-2's to: State of New Jersey - GIT  
Division of Taxation  
Revenue Processing Center  
PO Box 333  
Trenton, NJ 08646-0333  
Both Sides of Return Must Be Completed

NJ-W-3M (10-07)

GROSS INCOME TAX - RECONCILIATION OF TAX WITHHELD

W-2 Filing Method: ☐ Paper (Attach to Form NJ-W-3) ☐ E-File (Electronic Filing)

☐ Copy of Gross Income Tax Withheld From Unregistered Unincorporated Contractors (Schedule NJ-W-3-UNC and related Misc 1099 forms attached).

I hereby certify that this return, to the best of my knowledge and belief, is a true and correct return.

Taxpayer Signature Date

Preparer Signature Date

Preparer/Firm Identification Number

Firm Name (or yours if self-employed) Address

**Filed annually**

**May be filed electronically or hardcopy**

<http://www.state.nj.us/treasury/taxation/pdf/current/njw3m.pdf>

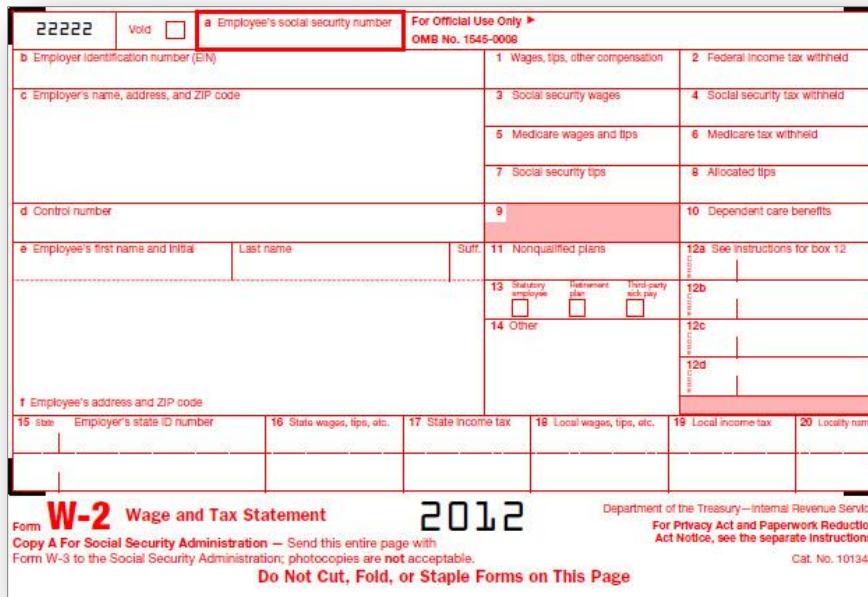
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# High-Level State Overview

- Filings (DOR/DOT)
  - Wage and Tax Statement (Form W-2)



The image shows a Form W-2 Wage and Tax Statement for the year 2012. The form is divided into several sections. At the top, there is a box for the Employer Identification Number (EIN) with the value 22222. Below this is a box for the Employee's social security number. The form includes fields for the Employer's name, address, and ZIP code, and the Employee's first and last name. It also contains boxes for various tax withholdings, including Federal income tax, Social Security tax, Medicare tax, and State income tax. The form is labeled 'Form W-2 Wage and Tax Statement 2012' and includes the Department of the Treasury—Internal Revenue Service logo. At the bottom, there is a note: 'Do Not Cut, Fold, or Staple Forms on This Page'.

May be filed electronically  
or hardcopy

<http://www.irs.gov/pub/irs-pdf/fw2.pdf>

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# High-Level State Overview

## ■ Filings (DLWD)

### ■ Wage Report (Form WR-30)

- All reports must be filed electronically
- Due 30 days after end of quarter
- 10 days to correct rejects
  - After which, amended wage report is required

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# High-Level State Overview

## ■ Filings (DLWD)

### ■ Amended Form WR-30

- All reports must be filed electronically
- Penalty for employee changes
  - **\$5.00** per employee for first amendment
  - **\$10.00** per employee for second amendment (within 8 consecutive quarters)
  - **\$25.00** per employee for all additional amendments (within 8 consecutive quarters)

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# High-Level State Overview

## ■ Payments (DLWD)

- All deposits made quarterly and MUST be sent electronically
- Multiple employer unemployment rates - assigned on a fiscal year basis (July 1 - June 30):
  - U.I. (Unemployment Insurance ) (varies)
  - T.D.I. (Temporary Disability Insurance) (varies)
  - W.F./S.W.F. (Workforce Development/Supplemental Workforce Funds ) (varies)
- Multiple employee rates- assigned on a calendar year basis (January 1- December 31)
  - U.I. (Unemployment Insurance) : 0.3825% (varies if governmental or reimbursable employer)
  - W.F./S.W.F. (Workforce Development/ Supplemental Workforce Funds): 0.0425%
  - T.D.I. (Temporary Disability Insurance): 0.36%
  - F.L.I. (Family Leave Insurance): 0.1%





# High-Level State Overview

- **Payments (DLWD)**
  - Temporary Disability Insurance (TDI)-
    - Rates can change annually in January
      - 2013: 0.36%
    - Most employers subject
      - Exception: Government employers
    - Paid by employer and employee
    - Reported on the NJ-927 and W-2s



# High-Level State Overview

- **Payments (DLWD)**
  - Family Leave Insurance (FLI)
    - Rates can change annually in January
      - 2013: 0.1%
    - All employers subject
    - Paid by employee
    - Reported on the NJ-927 and W-2s

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# Current Opportunities

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# Current Opportunities

## ■ Challenges

- Many taxes!
- Different change schedules
  - Employer rates = fiscal year
  - Employee rates = calendar year
  - Taxable wage limits = calendar year
- Amendment fees/penalties
- Abatement queue backlog

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# What New Jersey Wants ADP Clients to Know

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# What NJ Wants ADP Clients to Know

- **Continued electronic initiatives – more possible mandates**
- **Taxes are increasing for 2013**
  - UI Wage limit increased to **\$30,900**
  - Employee FLI rate increased to **0.1%**
  - Employee D.I. rate increased to **0.36%**
- **DOL's new Tax Web Enabled System (TWES) portal**
  - Employers need to register
- **Hurricane Sandy Relief**
  - 609-292-6400
  - [https://www.state.nj.us/treas/taxation/contactus\\_tyttxa.shtml](https://www.state.nj.us/treas/taxation/contactus_tyttxa.shtml)





# What NJ Wants ADP Clients to Know

## DLWD

- Federal Unemployment Tax Act (FUTA) Credit Reduction
  - 2012 credit reduction = 0.6%
  - FUTA rate = 1.2%
  - FUTA tax per employee = \$84
- Federal Loan Interest (FLINT) Assessment
  - Notices will be sent to employers late June or July 2013
  - Payments will be due 30 days from notice date



# Accomplishments



# Accomplishments

## ■ Data Validation (DOR)

- Quarterly validation with ADP of our clients
  - Deposit schedules
  - Employer experience rates
  - Account status
  - TDI plan codes

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# Accomplishments

- **Federal Loan Interest (FLINT) Assessment**
- **ADP clients not required to complete custom state Power of Attorney (POA) forms**
- **Annual in-person meetings with agency officials**
- **ADP is surveyed for feedback on new and existing initiatives**



# Q&A



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# Please Tell Us How We're Doing

***Your input will be used to improve  
and plan future webinars***

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# Thank you for attending!



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