New Jersey State Postings

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New Jersey Department of Labor and Workforce Development

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

New Jersey Child Labor Law Abstract

Kind of Employment	Minimum Age	Hours of Work Not to Exceed [1,3]	Prohibited Hours	Certificate or Permit Required [2]
Theatrical: Professional employment in a theatrical production, including stage, motion pictures, and television performances and rehearsals.	None, but minors under 16 must be accompanied at all times by an adult who is a parent, guardian, or representative of employer.	**Under 16:** No more than 2 shows or productions[4] daily or 6 weekly, 5 hours daily, 24 hours weekly, 6 days a week. (Includes rehearsal time. Combined hours of school and work not to exceed 8 hours daily.[5]	**Under 16** Before 7 a.m. After 11:30 p.m.[4]	**Under 16** Special Theatrical Permit
		16 & 17 years old [4,5,6] 8 hours daily 40 hours weekly 6 days a week	**16-17 years old** Before 6 a.m. After 11:30 p.m.[4]	**16-17 years old** Employment Certificate
Agriculture: No restrictions on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	**12 years old** Outside school hours	10 hours daily 6 days a week	None	**12-15 years old only** Special Agricultural Permit
	16 years old During school hours	10 hours daily 6 days a week		
Newspaper Carriers: Minors who deliver, solicit, sell and collect for newspapers outside of school hours on residential routes.	**11 years old**	Combined hours of school and work not to exceed 8 hours daily, 40 hours weekly, 7 days	**11-13 years old** Before 6 a.m. After 7 p.m	**11-17 years old** NJ publishers may issue Special Newspaper Carrier Permit or school district may issue: Special Permit (11-15 years old) or Employment Certificate (16-17 years old).
			14-17 years old Before 5:30 a.m. After 8 p.m.	
Street Trades: Minors who sell, offer for sale, solicit for, collect for, display, or distribute any articles, goods, merchandise, commercial service, posters, circulars, newspapers or magazines or in blacking shoes on any street or other public place or from house to house.	**14 years old** Outside school hours	When school is in session: 3 hours per day 18 hours per week.	During school vacation: 8 hours per day 40 hours per week 6 days per week.	**14-15 years old** Before 7 a.m. After 7 p.m.	Special Street Trades Permit or Employment Certificate
	16 years old [4] During school hours	8 hours per day 40 hours per week 6 days per week	During school vacation: 10 hours per day 50 hours per week 6 days per week.	**16-17 years old** Before 6 a.m. After 11 p.m.	
General Employment: Includes mercantile establishments, golf caddying, private bowling alleys, offices, gas stations, garages, and other places or areas of gainful occupations unless otherwise specified.	**14 years old**	When school is in session: 3 hours per day 18 hours per week.	When school is not in session: 8 hours per day 40 hours per week 6 days per week.	**14-15 years old** Before 7 a.m. After 7 p.m.[4]	Employment Certificate
	16 years old	8 hours per day 40 hours per week 6 days per week	During summer vacation:[10] 10 hours per day 50 hours per week 6 days per week.	**16-17 years old** Before 6 a.m. After 11 p.m. Exception: 1. School vacation season. 2. Days not preceding a school day, with special written permit Plan[11] signed by parents or guardian.	Employment Certificate
Restaurant and Seasonal	Same as for General Employment except that minors at least 16 years old may be employed after midnight during regular school vacation season, if work begins before 11 p.m. on the previous day, or on work date that do not begin on a school day, with special written permission from a parent or guardian. May not be employed after 3 a.m. or before 6 a.m. on a day before a school day.				
Public Bowling Alleys	Same as for General Employment except that minors at least 16 years old may be employed as pinsetters, lane attendants, or buglersonly until 11:30 p.m. — but during the school term the minor must have a special permit.				
Domestic Services in Private Homes No restriction on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	**14 years old** Outside of school hours	**No Restrictions** Except minors under 16 are limited to 3 hours per day, 18 hours per week when school is in session		**None**	Employment Certificate
	16 years old During school hours				
Messengers for Communications Companies Under Supervision and Control of the F.C.C.	**14 years old** Outside of school hours	**No Restrictions**		**None**	Employment Certificate
	16 years old During school hours				
Factory	**16 years old**	8 hours per day 40 hours per week 6 days per week.	During summer vacation: 10 hours per day 50 hours per week 6 days per week.	When school is in session: After 10 p.m. During school vacation season: Before 6 a.m. and After 10 p.m.	Employment Certificate

NOTES

[1] A minor who is at least 17 years old and a graduate of a vocational school approved by the Commissioner of Education may engage in those pursuits in which the minor engaged in at vocational school during those hours permitted for persons 18 years of age and over, if an employment certificate (or a certified copy)accompanies the minor's diploma.

[2] When schools in the minor's district are not in session, no certificate or permit is required for minors at least 14 years old employed at agricultural fairs, horse, dog, or farm shows that last no more than 10 days.

No certificate is required for minors 15 and older during summer vacation for first 14 days of employment in food service, restaurant, retail operations, or seasonal amusement occupations.

[3] Does not apply to minors 16 or 17 years of age employed during June, July, August, or September by a summer resident camp, conference or retreat operated by a nonprofit or religious corporation or association, unless the employment is primarily general maintenance work or food service activities.

[4] Where the professional employment is reasonably separable into discrete shows or productions.

[5] **In Theatrical** employment, the combined time spent on a set or on call and performance time shall not exceed 8 hours in any one day.

[6] In certain cases of **Theatrical** employment, the commissioner has the authority to change the hours of the day when a minor may work, but not the total number of hours.

[7] **In General Employment,** 14- and 15-year-old minors may work until 9 p.m. with written permission of parent or guardian, from the last day of the school's school year until Labor Day.

[8] **In Theatrical** employment, during vacation; 10 hrs. per day, 50 hrs. per week, 6 days per week.

[9] **In Street Trades,** during school vacation; 10 hrs. per day, 50 hrs. per week, 6 days per week.

[10] Summer Vacation: period beginning on last day of a minor's school year and ending on Labor Day.

[11] **In General Employment,** 14- and 15-year-old minors may work until 9 p.m. with written permission of parent or guardian, from the last day of the school's school year until Labor Day.

[12] **In Theatrical** employment, during vacation; 10 hrs. per day, 50 hrs. per week, 6 days per week.

[13] **In Street Trades,** during school vacation; 10 hrs. per day, 50 hrs. per week, 6 days per week.

[14] Summer Vacation: period beginning on last day of a minor's school year and ending on Labor Day.

Punishment for Violations of Child Labor Law

Whoever employs or permits or suffers any minor to be employed or to work in violation of this act, or of any order or ruling issued under the provisions of this act, or obstructs the Department of Labor and Workforce Development, its officers or agents, or any other person authorized to inspect places of employment under this act, and whoever, having under his control or custody any minor, permits or suffers him to be employed or to work in violation of this act, shall be guilty of an offense.

If a defendant acts knowingly, an offense under this section will be a crime of the fourth degree. Otherwise it will be a disorderly persons offense and the defendant will, upon conviction, be punished by a fine of at least $100 (up to $2,000) for an initial violation, and at least $200 (up to $4,000) for each subsequent violation.

Each day during which any violation of this act continues will constitute a separate and distinct offense, and the employment of any minor in violation of the act will, with respect to each minor so employed, constitute a separate and distinct offense.

As an alternative to or in addition to any other sanctions provided by law for violations of PL. 1940, c.153 (C.34:2-21.1 et seq.), when the Commissioner of Labor and Workforce Development finds that an individual has violated that act, the commissioner is authorized to assess and collect administrative penalties of up to $500 for a first violation, up to $1,000 for a second violation, and up to $2,500 for each subsequent violation, specified in a schedule of penalties to be promulgated as a rule or regulation by the commissioner in accordance with the "Administrative Procedure Act," PL. 1968, c.410 (C.52:14b-1 et seq.). When determining the amount of the penalty imposed because of a violation, the commissioner will consider factors including the history of an employer's previous violations, the seriousness of the violation, the good faith of the employer, and the size of the employer's business.

No administrative penalty will be levied pursuant to this section unless the Commissioner of Labor and Workforce Development provides the alleged violator with notification of the violation and of the amount of the penalty by certified mail and an opportunity to request a hearing before the commissioner or his designee within 15 days of receiving the notice.

If a hearing is requested, the commissioner will issue a final order upon such hearing and a finding that a violation has occurred. If no hearing is requested, the notice will become a final order upon expiration of the 15-day period. Payment of the penalty is due when a final order is issued or when the notice becomes a final order. Any penalty imposed pursuant to this section may be recovered with costs in a summary proceeding commenced by the commissioner pursuant to the "Penalty Enforcement Law of 1999," PL.1999, c.274 (C.2A:58-10 et seq.).

General Information

Breaks

Minors under 18 years old must get a 30-minute meal break after 5 consecutive hours of work.

Working during school hours

Minors under 18 may not work during the hours they are required to attend school.

Employment certificate *(also called working papers)* **& age certificate**

Minors who are gainfully employed must have an employment certificate. Some employers may also ask for an age certificate from minors between the ages of 16 and 21. This tells employers a minor is old enough to do certain types of work.

To get working papers or an age certificate, minors must apply in person to the issuing officer of the school district where they live.

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

Required Records

Employers must keep certain records for all employees under age 18. Required records are:
• Name • address • date of birth • start and ending hours ofdaily work and meal periods • number of hours worked eachday • wages paid to each minor.

Required records for **Newspaper Carriers** are:
• Name • address • date of birth • date they began and stopped delivering newspapers • number of newspapers sold • general description of the route area served.

These records are not required to be kept for:
• those engaged in domestic service in private homes
• those engaged in agricultural pursuits • minors 16–18 years old employed by a summer resident camp, conference or retreat operated by a nonprofit or religious corporation or association during June, July, August or September.

Minimum Wage Requirements

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

NOTE: Employers subject to the Fair Labor Standards Act (FSLA) would be required to pay the federal minimum wage to minors not covered by a wage order.

Work Prohibited to Minors

Exemptions to some of these prohibitions apply:

> to work done by students under the supervision and instruction of officers or teachers

> to work done by minors who are at least 17 years old, doing work related to their major field of study, under the conditions of the specific vocational school graduate permit

> to work done by minors in junior achievement programs.

The kind of work that students in these programs may do is limited by the Department of Education. Employers should check these prohibitions with the coordinator of each program.

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

Making or packing paints, colors, white lead, or red lead

Handling dangerous or poisonous acids or any injurious quantities of toxic or noxious dust, gases, vapors or fumes

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

Making, transporting or using explosives or highly inflammable substances.

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

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

PROHIBITED SUBSTANCES

• Carcinogenic substances • Corrosive material
• Pesticides • Toxic or hazardous substances
• Radioactive substances and ionizing radiation

PROHIBITED TYPES OF WORK

Demolishing buildings, ships, or heavy machinery

Fabricating or assembling ships

Fueling aircraft, either commercial or private

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

Operating or repairing elevators or other hoisting apparatus

Posing nude or without generally accepted attire

Servicing single-piece or multi-piece rimwheels

Serving beverages out of any bar service area, including outside bars at pools or other recreational facilities

Transporting payrolls other than within the employer's premises

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

"Construction work" means:

- erecting, alterating, repairing, renovating, demolishing or removing any building or structure
- excavating, filling and grading sites
- excavating, repairing or paving roads and highways, and
- any function performed within 30 feet of the above operations.

"Construction work" does not include the repair or painting of fences, buildings and structures up to 12 feet tall.

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

PROHIBITED MACHINES/EQUIPMENT

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

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

Calendar rolls or mixing rolls in rubber manufacturing

Centrifugal extractors or manglers in laundries or dry cleaning establishments

Circular saws, band saws, guillotine shears

Compactors

Conveyors and related equipment

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

Corrugating, crimping or embossing machines

Cutting machines that have a guillotine action

Dough brakes or mixing machines in bakeries or cracker machinery

Grinding, abrasive, polishing or buffing machines; however, apprentice operating under conditions of a bona fide apprenticeship may grind their own tools.

Paper lace machines

Power lawn mowers

Power woodworking and metal working tools

Power-driven woodworking machinery operating or helping to operate; however, apprentices in a bona fide apprenticeship may operate such machines under competent instruction and supervision

Punch presses or stamping machines if the clearance between the ram and the die or the stripper exceeds 1/4 inch

Steam boilers with more than 15 pounds of pressure.

Power-driven machinery does not include:

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

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

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

Standard office type machines

Standard type passenger elevator (attended or unattended).

PROHIBITED PLACES

Any establishment where alcoholic liquors are distilled, rectified, compounded, brewed, manufactured, bottled, or sold for consumption on the premises (however, minors at least 16 years old may work as pinsetters, lane attendants, or busperons in public bowling alleys, and in restaurants or in the executive offices, maintenance departments, or pool or beach areas of a hotel, motel or guest house — but may not prepare, mix or serve alcoholic beverages, or prepare photographs, or work in any dancing or theatrical exhibition or performance which is not part of a theatrical production where alcoholic beverages are sold on the premises, while so employed. Minors at least 14 years of age may be employed as golf caddies and pool attendants).

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

Junk or scrap metal yards, which means any place where old iron, metal, paper, cordage, and other refuse is collected and deposited or both and sold or may be treated so as to be reused in some form or discarded or where automobiles or machines are demolished for the purpose of salvaging metal or parts

Mines or quarries

Ore reduction works, smelters, hot rolling mills, furnaces, foundries, forging shops, or any other place where metals are heated, melted or treated

Pool and billiard rooms

Video stores where X-rated movies are rented or sold.

PROHIBITIONS for ACTORS & PERFORMERS

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

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

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

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

OTHER PROHIBITED

Indecent or immoral exposure.

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
nj.gov/labor

Or contact Certificated Relations
PO Box 110, Trenton, NJ 08625-0110
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

(2/23)

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 employer;
2. The address of the employer;
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 underlying the computation of the fair value of the food or lodging and the date required to compute the amount of the depreciation and 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 records for apprentices with 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 at 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.S.A. 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- 927R, "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 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 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 30th 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 obligation under the plan.

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 Disability Insurance showing:

1. The amount of family leave insurance benefits received during the calendar year;
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 30th 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 year;
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 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 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 the 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-927R.

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.

For possible failure to meet the record keeping or reporting requirements of the ...

	Phone	Email	Mail
Wage Payment Law Wage & Hour Law Prevailing Wage Act	609-292-2305	wageandhour@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Wage and Hour Compliance P.O. Box 389 • Trenton, NJ 08625-0389
Unemployment Compensation Law Temporary Disability Benefits Law Family Leave Insurance Benefits	609-292-2810	employerbs@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Employer Accounts P.O. Box 947 • Trenton, NJ 08625-0947
Workers' Compensation Law	609-292-2515	dwc@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Workers' Compensation P.O. Box 381 • Trenton, NJ 08625-0381
Gross Income Tax Act	609-292-6400	nj.taxation@treas.state.nj.us	New Jersey Department of the Treasury Division of Taxation Information & 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.

www.nj.gov/labor/wagehour
LWD
NEW JERSEY LABOR

C1114-0318

Your employer is subject to the

Family Leave Insurance

provisions of the New Jersey Temporary Disability Benefits Law

New Jersey employees can receive cash benefits while taking leave from work to bond with a new child, care for a loved one with a physical or mental health condition, or cope with domestic or sexual violence. Employees can receive benefits for up to 12 consecutive weeks or 56 intermittent days in a 12-month period.

Ask your employer whether they participate in the state family leave insurance plan ("state plan") or have a private family leave insurance plan ("private plan"). See the current year's maximum benefit level, eligibility requirements, and how to apply at *myleavebenefits.nj.gov/lb.*

State Plan

The state plan provides 85% of workers' average weekly wages, up to a maximum amount set for each calendar year. Payroll contributions from employees finance this program.

Private Plan

An employer may provide family leave insurance through a private insurance carrier, if approved by the Division of Temporary Disability and Family Leave Insurance. The plan must be at least as generous as the state plan. If your employer has an approved private plan, they must provide information about coverage and how to apply for benefits.

Job Protection

While you receive benefits, your job may be protected under state or federal law. Learn more at *myleavebenefits.nj.gov/jobprotection.*

Bond With a New Child

Benefits are for bonding with a newborn, newly adopted, or newly placed foster child. You can receive benefits during the first year after your child was born, adopted, or placed in your care.

Family Caregivers

Benefits are to care for a loved one's mental or physical health. When applying, your loved one's medical provider will need to certify their need for your care.

Victims or Survivors of Domestic or Sexual Violence and Their Caregivers

Benefits are to handle certain matters related to domestic or sexual violence or caring for a loved one who is a victim or survivor.

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

This and other required employer posters are available free online at *nj.gov/labor.*

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

Display this poster in a place noticeable to all employees.

(9/23)

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 that, 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 to, or testifies before, or files a complaint with a government agency, policy or practice of deception or misrepresentation which the employee reasonably believes may defraud any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
   e. Objects to, or refuses to participate in, any activity, policy or practice which the employee reasonably believes:
      (1) is in violation of a law, or a rule or regulation issued under the law or, if the employee is a licensed or certified health care professional, constitutes improper quality of patient care;
      (2) is fraudulent or criminal; or
      (3) is incompatible with a clear mandate of public policy concerning the public health, safety or welfare or protection of the environment. N.J.S.A. 34:19-3.
2. The protection against retaliation, when a disclosure is made to a public body, does not apply unless the employee has brought the activity, policy or practice to the attention of a supervisor of the employee by written notice and given the employer a reasonable opportunity to correct the activity, policy or practice. However, disclosure is not required where the employee reasonably believes that the activity, policy or practice is known to one or more supervisors of the employer or where the employee fears physical harm as a result of the disclosure, provided that the situation is emergency in nature.

CONTACT INFORMATION

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

Name: _____

Address: _____

Telephone Number: _____

This notice must be conspicuously displayed.

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

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

(10/13)

This Notice Must Be Posted in a Conspicuous Place

New Jersey SAFE Act N.J.S.A. 34:11C-1 et seq.

Leave of absence to address domestic or sexual violence

The New Jersey Security and Financial Empowerment Act ("NJ SAFE Act") provides that certain employees are eligible to receive an unpaid leave of absence, for up to 20 days in a 12-month period, to address circumstances resulting from domestic violence or a sexually violent offense.

Eligible Employees

To be eligible, the employee must have worked at least 1,000 hours during the immediately preceding 12-month period. Further, the employee must have worked for an employer in the State that employs 25 or more employees.

Covered Reasons for NJ SAFE Act Leave

NJ SAFE Act leave may be taken for the purpose of engaging in any of the following activities by (1) an employee who is a victim of domestic violence or sexually violent offense, or (2) an employee whose parent-in-law, sibling, grandparent, grandchild, child, parent, spouse, domestic partner, or civil union partner, or any other individual related by blood to the employee, or any other individual that the employee shows to have a close association with the employee which is the equivalent of a family relationship, is a victim of domestic violence or a sexually violent offense:

(1) Seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence
(2) Obtaining services from a victim services organization
(3) Obtaining psychological or other counseling
(4) Participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety from future domestic violence or sexual violence or to ensure the economic security
(5) Seeking legal assistance or remedies to ensure health and safety
(6) Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of domestic or sexual violence.

When NJ SAFE Act Leave May Be Taken

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

NJ SAFE Act and Other Leave Laws

Unpaid leave under the SAFE Act shall run concurrently with any paid vacation leave, paid personal leave, medical or sick leave, or any family temporary disability leave benefits, that the employee elects to use during any part of the 20-day period of unpaid leave. If the employee requests leave for a reason covered by both the NJ SAFE Act and the Family Leave Act, N.J.S.A. 34:11B-1 et seq., or the federal Family and Medical Leave Act, 29 U.S.C. 2601 et seq., the leave must count simultaneously against the employee's entitlement under each respective law.

Notice and Documentation of NJ SAFE Act Leave

Employees eligible to take leave under the NJ SAFE Act must, if the necessity for the leave is foreseeable, provide the employer with written notice of the need for the leave, unless an emergency or other unforeseen circumstance precludes prior notice. The employee must provide the employer with sufficient information to reasonably ascertain the circumstances. The employer has the right to require the employee to provide the employer with documentation of the domestic violence or sexually violent offense that is the basis for the leave. The employer must retain any documentation provided to it in this manner in the strictest confidentiality, unless the disclosure is voluntarily authorized in writing by the employee or is required by a federal or State law, rule or regulation.

Prohibition Against Retaliation Under the NJ SAFE Act

The NJ SAFE Act also prohibits an employer from discharging, harassing or otherwise discriminating or retaliating or threatening to discharge, harass or otherwise discriminate against an employee with respect to the compensation, terms, conditions or privileges of employment or on the basis that the employee took or requested any leave that the employee was entitled to under the NJ SAFE Act, or on the basis that the employee refused to authorize the release of information deemed confidential under the NJ SAFE Act. Learn more at *njs