CHAPTER 16

CONTRIBUTIONS, RECORDS AND REPORTS

Authority

N.J.S.A. 43:21-1 et seq.

Source and Effective Date

R.2000 d.68, effective January 27, 2000. See: 31 N.J.R. 4218(a), 32 N.J.R. 709(a).

Executive Order No. 66(1978) Expiration Date

Chapter 16, Contributions, Records and Reports, expires on January 27, 2005.

Chapter Historical Note

Chapter 16, Contributions, Records and Reports, was filed and became effective prior to September 1, 1969.

Subchapter 20, Work Relief and Work Training Programs, was adopted as R.1987 d.102, effective February 17, 1987. See: 18 N.J.R. 1683(a), 19 N.J.R. 363(b).

Subchapter 21, Zip Code Reporting, was adopted as R.1989 d.39, effective January 17, 1989. See: 20 N.J.R. 2625(b), 21 N.J.R. 167(a).

Subchapter 10, Hearings, was repealed and Subchapter 22, Hearings, was adopted by R.1989 d.208, effective April 17, 1989. See: 21 N.J.R. 281(a), 21 N.J.R. 1015(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.1990 d.217, effective March 23, 1990. See: 22 N.J.R. 603(b), 22 N.J.R. 1269(a).

Subchapter 23, Services Excluded from Coverage by the Unemployment Compensation Law, was adopted as R.1995 d.84, effective February 6, 1995. See: 26 N.J.R. 4730(a), 27 N.J.R. 501(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.1995 d.138, effective February 9, 1995, and Subchapter 11, Excess Worker Deductions, was recodified as Subchapter 10, Subchapter 11, Special Employment Situations, was adopted as new rules, and Subchapter 17, Witness Fees and Mileage Allowances, was repealed by R.1995 d.138, effective March 6, 1995. See: 27 N.J.R. 61(a), 27 N.J.R. 919(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.2000 d.68, effective January 27, 2000. See: Source and Effective Date. See, also, section annotations.

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. IDENTIFICATION OF COVERED WORKERS

- 12:16-1.1 Ascertainment of worker's Social Security account number
- 12:16–1.2 Reporting of worker's Social Security account number
- 12:16–1.3 Evidence of application for Social Security account number 12:16–1.4 Employer to inform worker without Social Security account number
- 12:16-1.5 Employer to inform worker in certain cases

SUBCHAPTER 2. RECORDS

12:16–2.1 Payroll records

- 12:16–2.2 Individual worker records
- 12:16–2.3 Records defined
- 12:16-2.4 Records retention

SUBCHAPTER 3. POWER OF ATTORNEY

12:16-3.1 Power of attorney: requirements

SUBCHAPTER 4. REMUNERATION

- 12:16–4.1 Remuneration defined
- 12:16–4.2 Sick leave payments
- 12:16-4.3 Fringe benefit payments
- 12:16-4.4 Section 401(k) Plans
- 12:16–4.5 Push payments
- 12:16–4.6 Officer's remuneration
- 12:16-4.7 Back pay, residuals, aliens
- 12:16–4.8 Other remuneration
- 12:16–4.9 Tips and gratuities
- 12:16-4.10 Temporary disability payments
- 12:16–4.11 Personal use of a company vehicle
- 12:16–4.12 Dependent care assistance programs
- 12:16-4.13 Interest on a below-market interest rate loan
- 12:16–4.14 Section 125 cafeteria plans

SUBCHAPTER 5. CONTRIBUTIONS BY EMPLOYERS

12:16-5.1 Accrual as remuneration earned

- 12:16-5.2 Due dates
- 12:16–5.3 Bases of contribution payments
- 12:16-5.4 First contributions of newly subject employer
- 12:16-5.5 Installment payments
- 12:16-5.6 Voluntary payment of additional contributions
- 12:16–5.7 Payment in guaranteed funds
- 12:16–5.8 Seamen's wages
- 12:16-5.9 Special fringe benefit agent accounts

SUBCHAPTER 6. REIMBURSEMENT OPTION FOR NON-PROFIT ORGANIZATIONS

- 12:16–6.1 Application
- 12:16–6.2 Financial security requirements
- 12:16-6.3 Termination
- 12:16-6.4 Liability

SUBCHAPTER 7. CONTRIBUTORY OPTION FOR GOVERNMENTAL EMPLOYERS

- 12:16-7.1 Purpose
- 12:16-7.2 Definitions
- 12:16-7.3 Application
- 12:16–7.4 Finance
- 12:16–7.5 Use of surplus funds
- 12:16–7.6 Termination
- 12:16–7.7 Liability

SUBCHAPTER 8. GROUP ACCOUNTS

- 12:16-8.1 Establishment
- 12:16-8.2 Participation
- 12:16-8.3 Termination
- 12:16-8.4 Liability
- 12:16-8.5 Dissolution

SUBCHAPTER 9. CONTRIBUTIONS BY WORKERS

- 12:16-9.1 Workers' contribution-trust fund
- 12:16-9.2 Evidence of amounts withheld furnished workers
- 12:16-9.3 Reporting and paying workers' contributions

SUBCHAPTER 10. EXCESS WORKER DEDUCTIONS

- 12:16–10.1 Excess disability deductions
- 12:16–10.2 Excess unemployment, health care and workforce deductions
- 12:16–10.3 Wage deduction statements
- 12:16–10.4 Refund of excess deductions

- tion
- 12:16–7.8 Penalties

12:16–10.5 Assessment for governmental reimbursable employers

SUBCHAPTER 11. SPECIAL EMPLOYMENT SITUATIONS

12:16–11.1 Real estate managing agents 12:16–11.2 Limited liability companies

SUBCHAPTER 12. CONCURRENT EMPLOYMENT BY RELATED EMPLOYERS

12:16–12.1 Separate accounts

12:16–12.2 Common paymaster

SUBCHAPTER 13. REPORTS

- 12:16–13.1 Reports required
- 12:16–13.2 Force and effect of instructions relating to reports
- 12:16–13.3 Penalty for failure to file reports
- 12:16–13.4 Penalty abatement
- 12:16–13.5 Wages paid reported currently
- 12:16–13.6 Reporting wages, remuneration and other information
- 12:16–13.7 Wage reporting
- 12:16–13.8 Suspension of business
- 12:16–13.9 Transfer of business
- 12:16-13.10 Withdrawal to inactive status

SUBCHAPTER 14. ELECTION OF COVERAGE

- 12:16–14.1 Application for election
- 12:16–14.2 Date of filing
- 12:16–14.3 Effective date of election
- 12:16-14.4 Election subject to approval
- 12:16–14.5 Effect of election approval

SUBCHAPTER 15. JOINT ACCOUNTS

- 12:16–15.1 Application for a voluntary joint account
- 12:16–15.2 Eligibility for a voluntary joint account
- 12:16–15.3 Effective date; duration of a voluntary joint account
- 12:16–15.4 Maintenance of a voluntary joint account
- 12:16–15.5 Modification of a voluntary joint account 12:16–15.6 Dissolution of a voluntary joint account

SUBCHAPTER 16. NOTICE TO WORKERS

- 12:16–16.1 Unemployment compensation coverage
- 12:16–16.2 Termination of subject status

SUBCHAPTER 17. (RESERVED)

SUBCHAPTER 18. TRANSFER OF EMPLOYMENT EXPERIENCE

- 12:16–18.1 Transfer of predecessor's whole experience
- 12:16-18.2 Rate following transfer of predecessor's whole experience
- 12:16–18.3 Transfer of predecessor's experience in part
- 12:16–18.4 Rate following transfer of predecessor's experience in part

SUBCHAPTER 19. BENEFIT CHARGES

- 12:16–19.1 Employer's account charged; notice
- 12:16–19.2 Annual summary statement

SUBCHAPTER 20. WORK RELIEF AND WORK TRAINING PROGRAMS

12:16–20.1 Work relief and work training programs: exempt employment

SUBCHAPTER 21. ZIP CODE REPORTING

12:16-21.1 Scope

- 12:16–21.2 Definitions
- 12:16–21.3 Reporting requirement

SUBCHAPTER 22. HEARINGS

- 12:16-22.1 Scope
- 12:16-22.2 Application
- 12:16–22.3 Informal conference
- 12:16–22.4 Formal hearing
- 12:16–22.5 Witness fees and mileage allowances subpoena ad testificandum
- 12:16-22.6 Decision

SUBCHAPTER 23. SERVICES EXCLUDED FROM COVERAGE BY THE UNEMPLOYMENT COMPENSATION LAW

- 12:16–23.1 Exempt services
- 12:16-23.2 Evidence of FUTA exemption

SUBCHAPTER 24. EMPLOYEE LEASING COMPANIES

- 12:16–24.1 Application and scope
- 12:16–24.2 Definitions
- 12:16–24.3 Initial and annual registration
- 12:16–24.4 Financial security requirements
- 12:16–24.5 Payroll tax certification
- 12:16–24.6 Workers' compensation insurance
- 12:16-24.7 Dissolution of employee leasing agreement
- 12:16–24.8 Rescission of the registration of an employee leasing company or professional employer organization
- 12:16–24.9 Dissolution of an employee leasing company or professional employee organization
- 12:16-24.10 Violations
- 12:16-24.11 Appeals

SUBCHAPTER 1. IDENTIFICATION OF COVERED WORKERS

12:16–1.1 Ascertainment of worker's Social Security account number

Each employer shall ascertain the Social Security account number of each worker in employment subject to the Unemployment Compensation Law and list such number on the employer's records.

Amended by R.1995 d.138, effective March 6, 1995. See: 27 N.J.R. 61(a), 27 N.J.R. 919(a).

12:16–1.2 Reporting of worker's Social Security account number

Each employer shall report a worker's Social Security account number in making any report required by the Department with respect to such worker.

12:16–1.3 Evidence of application for Social Security account number

(a) If an employer has a worker engaged in employment who does not have a Social Security account number, the worker shall be requested to provide a receipt issued by an officer of the Social Security Administration indicating that the worker has filed an application for an account number.

(b) The receipt shall be retained by the worker, but a copy or facsimile shall be retained by the employer.

Amended by R.1995 d.138, effective March 6, 1995.