



**Paulsboro Refining Company, LLC,**  
Petitioner,

**STATE OF NEW JERSEY  
DEPARTMENT OF LABOR  
AND WORKFORCE DEVELOPMENT**

v.

**New Jersey Department of Labor and  
Workforce Development,**  
Respondent.

**FINAL ADMINISTRATIVE ACTION  
OF THE  
COMMISSIONER**

**OAL DKT. NO LID 16027-14  
AGENCY DKT. NO. DOL-14-009**

Issued: April 7, 2017

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On May 2, 2014, Paulsboro Refining Company, LLC (Paulsboro or petitioner) requested a refund from the New Jersey Department of Labor and Workforce Development (Department or respondent) of \$1,094,000, which had been overpaid by Paulsboro to the Unemployment Compensation Fund (UCF). Specifically, in April of 2014, Paulsboro discovered through a review of its own records that during the first and second quarters of 2011 it had remitted contributions to the UCF at the incorrect rate of 9.0 %, rather than at the correct rate of 0.9%. This resulted in the above-referenced overpayment. The Department denied Paulsboro's request for refund on the basis that the request had been submitted to the Department beyond the two-year statute of limitations (SOL) set forth at N.J.S.A. 43:21-14(f).<sup>1</sup> Following the Department's denial of the

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<sup>1</sup> N.J.S.A. 43:21-14(f) states the following: "If, not later than two years after the calendar year in which any moneys were erroneously paid to or collected by the controller, whether such payments were voluntarily or involuntarily made or made under mistake of law or of fact, an employer, employing unit, or employee who has paid such moneys shall make application for an adjustment thereof, the said moneys shall, upon order of the controller, be either credited or refunded, without interest, from the appropriate fund. For

