

TITLE 17

TREASURY—GENERAL

CHAPTER 1

GENERAL ADMINISTRATION

Authority

N.J.S.A. 52:18A-96 et seq.

Source and Effective Date

R.1998 d.240, effective April 22, 1998.
See: 30 N.J.R. 1023(a), 30 N.J.R. 1847(a).

Executive Order No. 66(1978) Expiration Date

Chapter 1, General Administration, expires April 22, 2003.

Chapter Historical Note

Chapter 1, General Administration, was adopted and became effective prior to September 1, 1969.

Subchapter 6, Judicial Pension Fund, was repealed by R.1973 d.258, effective September 12, 1973. See: 5 N.J.R. 292(d), 5 N.J.R. 358(b).

Subchapter 10, Prescription Drug Program, was adopted as R.1977 d.117, effective April 1, 1977. See: 9 N.J.R. 142(c), 9 N.J.R. 243(a).

Subchapter 11, Dental Expense Program, was adopted as R.1978 d.99, effective March 15, 1978. See: 10 N.J.R. 38(b), 10 N.J.R. 175(d).

Subchapter 12, Administrative Practices, was adopted as R.1982 d.350, effective October 18, 1982. See: 14 N.J.R. 329(a), 14 N.J.R. 1164(a).

Pursuant to Executive Order 66(1978), Chapter 1, General Administration, was readopted as R.1983 d.174, effective May 16, 1983. See: 15 N.J.R. 523(a), 15 N.J.R. 930(b).

Pursuant to Executive Order No. 66(1978), Chapter 1, General Administration, was readopted as R.1988 d.243, effective May 6, 1988. See: 20 N.J.R. 636(a), 20 N.J.R. 1208(a). Pursuant to Executive Order No. 66(1978), Chapter 1, General Administration, expired on May 6, 1993.

Pursuant to Executive Order No. 66(1978), Chapter 1, General Administration, was adopted as new rules by R.1993 d.376, effective August 2, 1993. See: 25 N.J.R. 1955(a), 25 N.J.R. 3506(a).

Pursuant to Executive Order No. 66(1978), Chapter 1, General Administration, was readopted as R.1998 d.240, effective April 22, 1998. See: Source and Effective Date. See, also, section annotations.

Subchapter 2, Alternate Benefit Program, was recodified as N.J.A.C. 17:7 by R.2001 d.159, effective May 21, 2001. See: 33 N.J.R. 988(a), 33 N.J.R. 1601(a).

CHAPTER TABLE OF CONTENTS

SUBCHAPTER 1. ACCOUNTING

- 17:1-1.1 Receipts deposited
- 17:1-1.2 Remittance; limitation
- 17:1-1.3 Due dates for transmittals and reports
- 17:1-1.4 Delinquent notices
- 17:1-1.5 Interest charges; delinquent transmittals
- 17:1-1.6 Disbursement authorizations
- 17:1-1.7 Disbursement schedules
- 17:1-1.8 Disbursement; limitations
- 17:1-1.9 Adjustment statements
- 17:1-1.10 Minimum adjustments
- 17:1-1.11 Mail distribution

- 17:1-1.12 Annual statements; retirement system
- 17:1-1.13 Annual statements; supplemental annuity
- 17:1-1.14 Annual reports of salary changes
- 17:1-1.15 Endorsements
- 17:1-1.16 Lost pension checks
- 17:1-1.17 Administrative expenses; proration among systems
- 17:1-1.18 Manual charge
- 17:1-1.19 Retired employees, health insurance charges
- 17:1-1.20 State employees; biweekly salaries
- 17:1-1.21 Discontinuance of allowance
- 17:1-1.22 through 17:1-1.24 (Reserved)

SUBCHAPTER 2. (RESERVED)

SUBCHAPTER 3. CENTRAL PENSION FUND

- 17:1-3.1 Application required
- 17:1-3.2 Disability certification form
- 17:1-3.3 Proof of veteran's status
- 17:1-3.4 Withholding forms
- 17:1-3.5 Surrogate's certification

SUBCHAPTER 4. CLAIMS AND CREDIT

- 17:1-4.1 Records
- 17:1-4.2 Compulsory enrollments; failure to enroll
- 17:1-4.3 Multiple enrollments; contributions
- 17:1-4.4 Enrollment schedules
- 17:1-4.5 Proof of veteran's status
- 17:1-4.6 Intrafund transfers
- 17:1-4.7 Insurance coverage; ineligibility
- 17:1-4.8 Deduction schedules
- 17:1-4.9 Multiple beneficiaries
- 17:1-4.10 Compulsory purchase, employee notice
- 17:1-4.11 Purchase terms; computation; employee pay-all
- 17:1-4.12 Purchase terms; grace period
- 17:1-4.13 Purchases; cancellation, interest on outstanding purchases or cash discount requested
- 17:1-4.14 Withdrawal application; processing
- 17:1-4.15 Withdrawal; waiver required
- 17:1-4.16 Retirement quotations
- 17:1-4.17 Retroactive salary increases
- 17:1-4.18 Final compensation
- 17:1-4.19 Biweekly salary computation; retirement and death benefits (final compensation or last year's salary)
- 17:1-4.20 Disability applications; priorities
- 17:1-4.21 Disability retirants; reexaminations
- 17:1-4.22 Disability retirants; availability of medical records
- 17:1-4.23 Survivor certifications
- 17:1-4.24 Due date; retired health benefits coverage
- 17:1-4.25 (Reserved)
- 17:1-4.26 Medical examinations; out-of-State
- 17:1-4.27 Final compensation; salaries to be used for a period of purchased service
- 17:1-4.28 Post-retirement employment; employer certification
- 17:1-4.29 Employer resolution; involuntary disability application
- 17:1-4.30 Optional settlements; group life insurance
- 17:1-4.31 Normal retirement age
- 17:1-4.32 Workers' Compensation: Reduction of retirement allowance
- 17:1-4.33 Leaves of absence for maternity; benefits; nondiscrimination
- 17:1-4.34 Credit for partial month service
- 17:1-4.35 Purchase pursuant to Chapter 226, Laws of 1985
- 17:1-4.36 Peacetime military service; service credit
- 17:1-4.37 Ordinary disability applications; medical examinations
- 17:1-4.38 Compensation limit for exclusion from membership after retirement
- 17:1-4.39 Workers' compensation; employer's obligation regarding employee contributions

SUBCHAPTER 5. HEARINGS

- 17:1-5.1 Hearing request
- 17:1-5.2 through 17:1-5.6 (Reserved)

SUBCHAPTER 6. HONORABLE SERVICE

- 17:1-6.1 Honorable service
- 17:1-6.2 Indictments, dismissals, litigation or appeals

SUBCHAPTER 7. PENSION ADJUSTMENT PROGRAM

- 17:1-7.1 Employer payments; multiple enrollees
- 17:1-7.2 Employer payments; delinquencies
- 17:1-7.3 Administration fees; investment earnings
- 17:1-7.4 Return to public employment; pension adjustments
- 17:1-7.5 (Reserved)
- 17:1-7.6 Waiver
- 17:1-7.7 Accrued increase; limitations
- 17:1-7.8 Employer payments

SUBCHAPTER 8. SOCIAL SECURITY

- 17:1-8.1 (Reserved)
- 17:1-8.2 Records
- 17:1-8.3 Social Security referendum
- 17:1-8.4 Federal-State agreement; modifications
- 17:1-8.5 Coverage and wage issues
- 17:1-8.6 Benefit and claim issues
- 17:1-8.7 Single check; contributions
- 17:1-8.8 Single check; administrative fee
- 17:1-8.9 Wage reports and transmittals; copies
- 17:1-8.10 Wage reports; forms
- 17:1-8.11 Wage reports; transmittals and remittances, and Federal forms; employer responsibility
- 17:1-8.12 Late filing penalties
- 17:1-8.13 Social Security coverage; Excluded services
- 17:1-8.14 Administrative fee

SUBCHAPTER 9. UNEMPLOYMENT INSURANCE

- 17:1-9.1 Due dates for contributions and reports
- 17:1-9.2 Employer responsibility; benefit claims
- 17:1-9.3 Employer verification of claim payments
- 17:1-9.4 Employee eligibility for coverage
- 17:1-9.5 Termination of employment; separation notice
- 17:1-9.6 Designated contractor

SUBCHAPTERS 10 THROUGH 11. (RESERVED)**SUBCHAPTER 12. ADMINISTRATIVE PRACTICES**

- 17:1-12.1 Priorities
- 17:1-12.2 Loans; cash discount value requests
- 17:1-12.3 Bankruptcy; subsequent loans
- 17:1-12.4 Transfers; court attendants/sheriff's officers
- 17:1-12.5 Interfund transfers; accumulated interest
- 17:1-12.6 Purchase of service credit; continuation of death benefits coverage; maternity leaves of absence
- 17:1-12.7 (Reserved)
- 17:1-12.8 Delinquent enrollment; employer liability
- 17:1-12.9 Deadline for county and municipal early retirement incentive resolutions

SUBCHAPTER 13. NEW JERSEY STATE EMPLOYEES' CAFETERIA PLAN

- 17:1-13.1 Establishment of plan
- 17:1-13.2 Unreimbursed medical spending account
- 17:1-13.3 Premium conversion
- 17:1-13.4 Dependent care spending account
- 17:1-13.5 Salary reduction elections
- 17:1-13.6 Claims for payment from plan accounts
- 17:1-13.7 Forfeiture of account balances
- 17:1-13.8 Compliance with Internal Revenue Code

SUBCHAPTER 1. ACCOUNTING**17:1-1.1 Receipts deposited**

(a) All routine receipts as of noon of any working day, which are identifiable as to origin and propriety, are to be deposited the same day.

(b) All other checks are to be deposited as soon as possible.

(c) If checks are not in the amount of the billing and there is no dispute as to the amount involved, such checks will be returned to the remitter and the obligation will be considered as not having been paid; the remitter will be so advised.

Amended by R.1981 d.427, effective November 2, 1981.

See: 13 N.J.R. 616(c), 13 N.J.R. 779(d).

Added (c).

17:1-1.2 Remittance; limitation

The monthly transmittal remittances for pension contributions to the Division by employers shall be by electronic fund transfer (EFT). All other remittances to the Division shall be by check, bank draft or money order.

Amended by R.1998 d.241, effective May 18, 1998.

See: 30 N.J.R. 537(a), 30 N.J.R. 1847(b).

Rewrote the section.

17:1-1.3 Due dates for transmittals and reports

(a) Monthly remittances and transmittals for the Police and Firemen's Retirement System and the monthly remittances and reports for the Consolidated Police and Firemen's Pension Fund are due in the Division of Pensions the 10th day of the month following the close of the preceding month for which contributions are required.

(b) Monthly retirements and transmittals for the Public Employees' Retirement System, the Judicial Retirement System and the Teachers' Pension and Annuity Fund are due in the Division of Pensions from the State monthly locations and local employers the 10th day of the month following the close of the preceding month for which contributions are required.

(c) The monthly report to the carriers of the Alternate Benefit Program shall be due from the Centralized Payroll Unit on the 20th day of the month following the close of the preceding month for which deductions or reductions were required.

(d) Monthly reports for Alternate Benefit Program participants of county colleges and State monthly locations are due in the Division of Pensions the fifth day of the month following the close of the preceding month, with the exception that those institutions which are prepaying both the employer and employee contributions and have agreed to be completely accountable and responsible for the timely submission of such contributions shall submit the monthly reports to the Division of Pensions by the fifteenth day of the month following the close of the preceding month.

(e) Quarterly transmittals and reports, including the remittance for the third month of the calendar quarter, for the Police and Firemen's Retirement System are due in the Division of Pensions the 10th day of the month following the close of the preceding quarter.

(f) Quarterly transmittals and reports, including the remittance for the third month of the calendar quarter, for the Public Employees' Retirement System, the Judicial Retirement System and the Teachers' Pension and Annuity Fund are due in the Division of Pensions the 10th day of the month following the close of the preceding year.

(g) Payroll deductions for pension, contributory insurance and the Supplemental Annuity Program and salary reductions for the Tax Sheltered Supplemental Annuity Program shall be remitted on a biweekly basis immediately following the payroll payment dates for State employees reported by the Centralized Payroll System.

(h) Monthly remittances and transmittals for the State Health Benefits Program are due the 24th day of each month preceding the month for which such premium payments are required. Reporting agencies will be considered in default if premiums are not paid within the 31-day period, which begins on the first of the month following the due date for which premiums are required.

(i) Semi-monthly remittances and transmittals for Social Security are due in the State Agency for Social Security from all covered entities on the 5th day of the month representing contributions due for the last half of the preceding month and on the 20th day of the current month representing contributions due for the first fifteen days of the month. Annual reports and Federal forms are due in the State Agency for Social Security on February 1st, following the end of the preceding calendar year.

As amended, R.1971 d.16, effective February 1, 1971.

See: 3 N.J.R. 11(b), 3 N.J.R. 52(a).

As amended, R.1980 d.301, effective July 1, 1980.

See: 12 N.J.R. 351(a), 12 N.J.R. 497(c).

As amended, R.1982 d.491, effective January 17, 1983.

See: 14 N.J.R. 1290(a), 15 N.J.R. 95(b).

The Judicial Retirement System, added.

As amended, R.1983 d.546, effective November 21, 1983.

See: 15 N.J.R. 1457(a), 15 N.J.R. 1957(b).

Due days change from 1st to 5th day of month; exceptions articulated.

As amended, R.1983 d.599, effective January 17, 1984.

See: 15 N.J.R. 174(a), 16 N.J.R. 148(a).

(i) deleted and replaced with instructions about semi-monthly remittances and transmittals.

Amended by R.1986 d.86, effective April 7, 1986.

See: 18 N.J.R. 59(a), 18 N.J.R. 706(a).

Added text in (f) "Division of Pensions the 10th day of the".

17:1-1.4 Delinquent notices

(a) Reporting agencies which do not file timely reports, transmittals or remittances will receive a delinquent notice.

(b) In the event the employer does not respond to the delinquent notice, the group will be added to a list of the

delinquent agencies to be sent to the field service counselors, who will contact the delinquent employers to secure the data needed by the Division.

17:1-1.5 Interest charges; delinquent transmittals

(a) If payment in full, representing the monthly transmittal and report of contributions or charges is not made within 15 days of the due dates for such transmittals and reports, interest at the rate of six percent per annum shall commence to run against the total transmittal of contributions or charges for the period on the first day after such 15th day.

(b) The penalty will apply where the moneys have been forwarded but without the report necessary to distribute such moneys to the proper accounts.

As amended, R.1983 d.77, effective March 21, 1983.

See: 15 N.J.R. 80(b), 15 N.J.R. 448(b).

Reference to charges as well as contributions were added.

17:1-1.6 Disbursement authorizations

All checks disbursed, requiring the signature of the State Treasurer, are forwarded with signed authorizations to the Department of the Treasury.

17:1-1.7 Disbursement Schedules

(a) All disbursements, other than the regular pension payrolls, including the payment of loans, withdrawals and rebates should be made once a week.

(b) The pension payrolls are disbursed by the cash control section of the Treasury Department at the end of each calendar month.

As amended, R.1974 d.62, effective March 12, 1974.

See: 6 N.J.R. 84(a), 6 N.J.R. 158(b).

17:1-1.8 Disbursement; limitations

All disbursements returned by the Federal post office as "undelivered" shall be redeposited promptly. Disbursements shall be made by check, delivered by the Federal post office or as provided by the Director of the Division of Pensions.

As amended, R.1974 d.62, effective March 12, 1974.

See: 6 N.J.R. 84(a), 6 N.J.R. 158(b).

As amended, R.1975 d.235, effective August 1, 1975.

See: 7 N.J.R. 346(b), 7 N.J.R. 446(a).

As amended, R.1982 d.491, effective January 17, 1983.

See: 14 N.J.R. 1290(a), 15 N.J.R. 95(b).

(b): "accrue" changed to "accrue."

Amended by R.1985 d.348, effective July 1, 1985.

See: 17 N.J.R. 1068(a), 17 N.J.R. 1673(a).

(a) and (b) deleted.

Amended by R.1989 d.37, effective January 17, 1989.

See: 20 N.J.R. 2639(a), 21 N.J.R. 173(b).

Deleted text “and in no ... the post office” and added “Disbursements shall be ...”.

17:1-1.9 Adjustment statements

(a) Adjustment statements are mailed as audits are completed.

(b) Ten days after an overpayment notice is mailed a check is issued unless the employing agency offers an explanation for the variance.

(c) Overpayments are returned to the source from which they were received; however, for those overpayments covering State employees reported on a biweekly basis, multiple members, and on post audit overpayments, the member is made the payee.