

the employer's request must be submitted with the affidavit;

3. All quarterly contribution reports and employer reports of wages paid have been filed;

4. All liability, other than the penalty for which abatement is being requested, has been paid.

(b) The Department will consider the following factors in evaluating a request for penalty abatement:

1. The reason(s) for the late, inaccurate or incomplete filing;

2. The number of quarters involved;

3. The effect the late, inaccurate or incomplete filing had on the operations of the Department;

4. The employer's history of compliance;

5. Previous request(s) for abatement; and

6. Other factors brought to the attention of the Department by the employer.

(c) Penalty abatement consideration will be based upon the written submissions of the employer and the records on file in the Department, unless it is determined that a material and controlling dispute of fact exists.

(d) When abatement is granted for only a part of the penalty, the employer must make payment of all unabated penalty within 30 days of the date of notification of the decision of the Controller or his or her designee. If this condition is not met, the abatement may be rescinded.

(e) Request for reconsideration must be submitted within 30 days of receipt of the penalty abatement determination. The request must show the following:

1. New information not presented in the original application that may change the outcome, along with reasons why the information was not previously submitted; or

2. That material previously submitted was not considered.

(f) All decisions made by the Controller or his or her designee concerning penalty abatement shall be the final administrative decision of the Department. An appeal of a final decision shall be made to the Appellate Division of the New Jersey Superior Court.

Amended by R.1989 d.208, effective April 17, 1989.
See: 21 N.J.R. 281(a), 21 N.J.R. 1015(a).

Imposed a time limit for the filing of penalty abatement requests; (b) added, establishing Controller's decisions as final administrative decision of the Department appealable to Appellate Division of NJ Superior Court.

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

12:16-13.5 Wages paid reported currently

(a) The Controller or his or her designee may require any employer to report wages paid to every worker employed within seven days from the date of payment thereof, if the Controller or his or her designee deems it necessary for the effective administration of the Unemployment Compensation Law and the Temporary Disability Benefits Law. Failure to comply will subject such employer or employing unit to the penalties prescribed in N.J.S.A. 43:21-16(b)(2).

(b) Any employer or employing unit required to comply with N.J.A.C. 12:16-13.1 (Reports required) will be duly notified by the Department.

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

12:16-13.6 Reporting wages, remuneration and other information

(a) An employer or employing unit shall furnish the record of wages and remuneration paid to a worker, and such other information as may be required under the provisions of N.J.S.A. 43:21-6(b).

(b) Failure to comply with (a) above will subject such employer or employing unit to the penalties prescribed in N.J.S.A. 43:21-16(b)(2).

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

12:16-13.7 Wage reporting

(a) Each employer other than employers of domestic service workers shall file a report, as required by the Controller, with the Division of Revenue, within the Department of the Treasury, within 30 days after the end of each quarter in a form and manner prescribed by the Division of Revenue, within the Department of the Treasury, listing 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. If wages or base weeks are -0-, then the employer must enter -0- in the appropriate columns.

(b) For the purposes of this section, a "domestic service worker" is an employee in a private home of the employer, such as a babysitter, nanny, health aide, private nurse, maid, caretaker, yard worker or similar domestic employee.

(c) Effective January 1, 2001 and each year thereafter, each employer of domestic service workers shall file an annual Employer Report of Wages Paid, as required by the Controller, with the Division of Revenue, within the Department of the Treasury, listing the name, social security number and wages paid to each employee and the number of base weeks worked each quarter during the preceding calendar year. If wages or base weeks are -0-, then the employer must enter -0- in the appropriate columns. For the calendar

year ending December 31, the report would be due January 31 following the close of the calendar year.

1. An employer subject to this subsection shall, within 10 days of the separation from employment of an employee in domestic service, report to the Commissioner of the Department of Labor and Workforce Development, on a form determined by the Commissioner, wage information for all calendar quarters of employment in a manner as described in (c) above not previously reported and such other information as may be required to process an unemployment or disability compensation claim.

(d) Any employer who fails, without reasonable cause, to comply with the reporting requirements of this section shall be liable for a penalty in the following amount for each employee who is not included in the report or for whom the required information is not accurately or timely reported:

1. For the first failure for one quarter, in any eight consecutive quarters, \$5.00 for each employee;
2. For the second failure for any quarter, in any eight consecutive quarters, \$10.00 for each employee; and
3. For the third failure of any quarter, in any eight consecutive quarters, and for any failure in any eight consecutive quarters which failure is subsequent to the third failure, \$25.00 for each employee.

(e) The following pertains to magnetic media reporting:

1. For all calendar quarters subsequent to the quarter ending December 31, 1994 all employers who would report in excess of 250 employees on Form WR-30, "Employer Report of Wages Paid," in any calendar quarter shall file such report via magnetic media in a form and manner specified by the Division of Revenue, within the Department of the Treasury.
2. For all calendar quarters subsequent to the quarter ending December 31, 1995 all employers who would report in excess of 100 employees on Form WR-30, "Employer Report of Wages Paid," in any calendar quarter shall file such report via magnetic media in a form and manner specified by the Division of Revenue, within the Department of the Treasury.
3. For all calendar quarters subsequent to the quarter ending December 31, 1994, all third-party payroll processors who on a quarterly basis generate and file Form WR-30 "Employer Report of Wages Paid," and Form NJ-927 "Employer's Quarterly Report," together with payment of contributions liability shall file the WR-30 reports for all such clients via magnetic media in a form and manner specified by the Division of Revenue, within the Department of the Treasury, if the aggregate number of employees for all clients processed and so reported by the third-party exceeds 100 in any calendar quarter.
4. For all calendar quarters subsequent to the quarter ending December 31, 2000, all employers who would

report in excess of 50 employees on Form WR-30, "Employer Report of Wages Paid," in any calendar quarter shall file such reports via magnetic media in a form and manner specified by the Division of Revenue, within the Department of the Treasury.

5. For all calendar quarters subsequent to the quarter ending December 31, 2000, all third-party payroll processors who on a quarterly basis generate and file Form WR-30, "Employer Report of Wages Paid," and Form NJ-927, "Employer's Quarterly Report," together with payment of contributions liability shall file the WR-30 reports for all such clients via magnetic media in a form and manner specified by the Division of Revenue, within the Department of the Treasury, if the aggregate number of all employees for all clients processed and so reported by the third-party exceeds 50 in any calendar quarter.

6. For all calendar quarters subsequent to the quarter ending December 31, 2005, all employers who would report in excess of 10 employees on Form WR-30, "Employer Report of Wages Paid," in any calendar quarter shall file such reports via electronic means in a form and manner specified by the Division of Revenue, within the Department of the Treasury.

7. For all calendar quarters subsequent to the quarter ending December 31, 2005, all third-party payroll processors who on a quarterly basis generate and file Form WR-30, "Employer Report of Wages Paid," and Form NJ-927, "Employer's Quarterly Report," together with payment of contributions liability shall file the WR-30 reports for all clients via electronic means in a form and manner specified by the Division of Revenue, within the Department of the Treasury, if the aggregate number of all employees for all clients processed and so reported by the third party exceeds 10 in any calendar quarter.

8. Employers or third-party payroll processors may have the requirements in (e)1 through 7 above waived or extended for good cause as defined in N.J.A.C. 12:19-1.2 upon written application for a waiver or extension to the Commissioner or his or her designee.

9. If an employer or a third-party payroll processor fails to comply with the provisions of this subsection, the penalties specified in (d) above shall apply.

10. The filing of form WR-30 via electronic means includes, but is not limited to, magnetic media or Internet methods.

Amended by R.1989 d.208, effective April 17, 1989.

See: 21 N.J.R. 281(a), 21 N.J.R. 1015(a).

At (a) added language to clarify use of -0- in a column rather than to leave blank.

Amended by R.1994 d.527, effective October 17, 1994.

See: 26 N.J.R. 2863(a), 26 N.J.R. 4194(a).

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

See: 27 N.J.R. 61(a), 27 N.J.R. 919(a).

Amended by R.1999 d.439, effective December 20, 1999.

See: 31 N.J.R. 3037(a), 31 N.J.R. 4284(b).

In (c), rewrote 3, inserted new 4 and 5, recodified former 4 and 5 as 6 and 7, and changed an internal reference in the new 6.
Amended by R.2001 d.476, effective December 17, 2001.
See: 33 N.J.R. 3403(b), 33 N.J.R. 4379(b).

In (a), inserted "other than employers of domestic service workers" preceding "shall file a report"; inserted new (b) and (c), and recodified former (b) and (c) as new (d) and (e).
Amended by R.2005 d.108, effective April 4, 2005.
See: 36 N.J.R. 5651(a), 37 N.J.R. 1030(a).

In (a), substituted "Each employer" for "For the calendar quarter commencing July 1, 1984, and each quarter thereafter, each employer"; in (c), inserted "and Workforce Development" following "Department of Labor"; rewrote (e).
Amended by R.2006 d.425, effective December 4, 2006.
See: 38 N.J.R. 3229(a), 38 N.J.R. 5162(a).

Substituted "Division of Revenue, within the Department of the Treasury" for "Controller or his or her designee" throughout; in (a) and the introductory paragraph of (c), inserted "; as required by the Controller, "; and in (e)8, substituted "Employers" for "Employer".

12:16-13.8 Suspension of business

(a) Where a suspension of the business operations of any employer occurs in this State, such employer shall give advance notice thereof to the Controller or his or her designee. In the event that it is impracticable to give such advance notice, the employer shall notify the Controller or his or her designee within 48 hours after such suspension.