

Public Notice: Commuter transportation benefit limit for 1995.
 See: 27 N.J.R. 4737(a).
 Public Notice: Commuter transportation benefit limit for 1995.
 See: 28 N.J.R. 2639(a).
 Public Notice: Commuter transportation benefit limit for 1996.
 See: 28 N.J.R. 5510(a).
 Public Notice: Commuter transportation benefit limit for 1996.
 See: 29 N.J.R. 813(c).
 Recodified from N.J.A.C. 18:35-1.28 by R.1998 d.195, effective April 20, 1998.
 See: 30 N.J.R. 612(a), 30 N.J.R. 1428(a).
 Public Notice: Commuter transportation benefit limit for 1998.
 See: 30 N.J.R. 2533(a).
 Public Notice: Commuter transportation benefit limit for 1999.
 See: 31 N.J.R. 1112(b).
 Public Notice: Commuter transportation benefit limit for 2000.
 See: 32 N.J.R. 1088(a).
 Public Notice: Commuter transportation benefit limit for 2001.
 See: 33 N.J.R. 903(b).
 Public Notice: Commuter transportation benefit limit for 2002.
 See: 34 N.J.R. 1058(a).
 Public Notice: Commuter transportation benefit limit for 2002.
 Corrected inflation adjustment.
 See: 34 N.J.R. 1749(b).
 Public Notice: Commuter transportation benefit limit for 2003.
 See: 35 N.J.R. 1963(b).
 Amended by R.2003 d.285, effective July 21, 2003.
 See: 35 N.J.R. 1384(a), 35 N.J.R. 3386(a).
 Rewrote the section.
 Public Notice: Commuter Transportation Benefit Limits Inflation Adjustments.
 See: 36 N.J.R. 1838(a).
 Public Notice: Notice of Commuter Transportation Benefit Limits Inflation Adjustments.
 See: 37 N.J.R. 1895(c).
 Public Notice: Division of Taxation: Commuter transportation benefit limits inflation adjustments.
 See: 38 N.J.R. 1477(b).

18:35-7.8 Information of employer withholding from new employees

(a) The New Jersey Economic Development Authority shall submit data to the Director no later than April 1 of each year, for the preceding grant year, setting forth information regarding businesses applying for a grant under either the Business Employment Incentive Program Act (P.L. 1996, c.26) or the Business Relocation Assistance Act (P.L. 1996, c.25) (both referred to as "Act"). This information shall set forth the following relative to said business.

1. A list of the names, job titles and job locations of existing employees of said business not subject to a grant under the Act;
2. A list of the names and date hired and/or the date each new employee began employment at the project of said business in an eligible position for grant purposes under the Act, their base salary, overtime and bonuses paid, and the amount of New Jersey gross income tax withheld from each new employee and their city and state of residence;
3. The aggregate amount of payroll and withholdings for all employees in New Jersey;
4. The percentage and term of any grant pursuant to the Business Employment Incentive Program Agreement;

5. The amount of the grant to be disbursed to the business pursuant to the Business Relocation Assistance Act requiring the Treasurer's certification and the percentage upon which the grant is based;

6. The percentage and term of the grant to be disbursed to the business pursuant to the Business Employment Incentive Program Agreement requiring the Treasurer's certification;

7. A statement as to whether the applicant business has followed the criteria as set forth in guidelines promulgated by Economic Development Authority under the Act; and

8. A list of eligible positions that have been filled by persons who are rehired from a bona fide layoff or transferred from another company.

(b) The Director, upon receipt of the information referred to in (a) above, shall send to each business awarded a grant under the Act, a Declaration of Annual Withholding Information for Purposes of the Business Employment Incentive Program, Form NJ-9000, to be completed and returned not later than May 7 to New Jersey Division of Taxation c/o EDA, PO Box 990, Trenton, NJ 08625-0990.

(c) Form NJ-9000 shall consist of a certification setting forth:

1. The number of new employees, as referred to in (a)2 above, together with their city/state residence, base salary, overtime and bonuses paid to them, withholding tax paid for each new employee during the preceding grant year and date hired or transferred. Each business shall also submit a copy of each Federal W-2 form for all said new employees;

2. The aggregate amount of payroll and withholdings for all employees in New Jersey; and

3. The amount and type of each grant, other than a grant under the Act, that the applicant business received by operation of State law during the preceding grant year.

(d) Each business shall annually submit to the Division of Taxation a Release Authorization authorizing the Division of Taxation to review the businesses tax history to determine if there are any tax delinquencies.

(e) Upon receipt of Form NJ-9000 from the business, the Director shall certify to the Treasurer, who in turn will certify to the New Jersey Economic Development Authority, the aggregate amount, as set forth on Form NJ-9000, of the withholdings received in that year from the business for new employees in eligible positions under the Act and whether same equals or exceeds the amount of the proposed grant to be given to said business under the Act.

(f) The Director shall also verify to the New Jersey Economic Development Authority on an annual basis any outstanding tax delinquencies for each business awarded a grant under the Act.

(g) The issuance of the certifications by the Division as set forth in (d) above is conditional upon the receipt by the Director of proper information as set forth on Form NJ-9000.

Recodified from N.J.A.C. 18:35-3.1 by R.1998 d.195, effective April 20, 1998.

See: 30 N.J.R. 612(a), 30 N.J.R. 1428(a).

Administrative change.

See: 34 N.J.R. 1425(b).

18:35-7.9 Treasurer's approval of a business to receive a grant from both the Business Employment Incentive Program Act and the Business Relocation Assistance Act

(a) In determining whether to recommend the approval or disapproval of a business to receive a grant under both the Business Employment Incentive Program Act and the Business Relocation Assistance Act, the Treasurer shall consider the following criteria:

1. The number of eligible positions created for new employees and the expected duration of those positions;
2. The total number of existing employees of the business;
3. The type of contribution the business can make to the long term growth of the State's economy;
4. The total dollar investment the business is contributing to the project;
5. The type of industry that the business is involved in;
6. The location of the project;
7. The type of jobs to be created and the associated wages; and
8. Such other factors as are presented by a specific applicant.

(b) In determining whether to recommend the approval or disapproval of a business receiving a grant under either the Business Employment Incentive Program Act or the Business Relocation Assistance Act and any other grant under operation of State law, which, when combined, exceeds 80 percent of its withholdings, the Treasurer shall consider the same criteria set forth in (a) above.

Recodified from N.J.A.C. 18:35-3.2 by R.1998 d.195, effective April 20, 1998.

See: 30 N.J.R. 612(a), 30 N.J.R. 1428(a).

18:35-7.10 Domestic employees

(a) Employers of domestic workers shall report and remit gross income tax withholding and unemployment and disability insurance for these employees on an annual basis on Form NJ-927H, the Employer's Annual Report.

(b) A domestic worker is considered to be an employee working in the private home of an employer; such domestic workers include, without limitation: a babysitter, nanny, health aide, nurse, maid or yard worker, etc.

(c) Effective January 1, 2001, employers of domestic workers must file the "Employer Report of Wages Paid" (Form WR-30) on an annual basis. For the calendar year ending December 31, the report would be due January 31 following the closing of the calendar year.

(d) The following concern taxpayer identification numbers:

1. Employers having both domestic employees and business employees shall have two separate taxpayer identification numbers—one for domestic employees and the other for business employees. Such employers file using Form NJ-927H for their domestic employees and Form NJ-927 for their business employees.

2. If the employer is a sole proprietor and files under one taxpayer identification number, the employer is permitted to combine both the domestic employees and the business employees on Form NJ-927 and file it quarterly.

New Rule, R.2003 d.285, effective July 21, 2003.

See: 35 N.J.R. 1384(a), 35 N.J.R. 3386(a).

SUBCHAPTER 8. INFORMATION RETURNS

18:35-8.1 Information furnished at source; 1977 and subsequent returns

(a) Under N.J.S.A. 54A:1-1 et seq., information returns which shall include the amounts paid to or credited to the accounts of all recipients for any calendar year beginning with January 1, 1977, are required to be provided to the Director, New Jersey Division of Taxation, by:

1. Payers of interest and dividends, including banks, savings and loan associations, building and loan associations, and savings banks; and

2. All payers including those who are required to file Federal Internal Revenue Service form 1099 or any of the form 1099 designations, which shall include lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this State, or of any municipal corporation or political subdivision of this State, having the control, receipt, custody, disposal or payment of interest, rents, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable gains, profits or income, except interest coupons payable to bearer.