

1. Lists for sale, sells, exchanges, buys or rents, or offers to negotiate a sale, exchange, purchase, or rental of real estate or an interest therein; or

2. Collects or attempts to collect rent for the use of real estate; or

3. Negotiates or offers to negotiate a loan secured or to be secured by a mortgage or other encumbrance; or

4. Conducts a public or private competitive sale of lands or any interest in lands; or

5. Sells lots or parcels of real estate on behalf of the owners of such real estate.

“Real estate salesperson” means an individual who is licensed by the New Jersey Real Estate Commission, is employed by and operates under the supervision of a licensed real estate broker, and:

1. Sells or offers to sell, or buys or offers to buy or negotiate the purchase, sale or exchange of real estate; or

2. Solicits for prospective purchasers or lessees of real estate; or

3. Sells or offers to sell lots or other parcels of real estate.

“Residence” means the principal place of abode for an individual as determined for a particular calendar year.

Example: A management consultant, who is a resident of New Jersey, performs consulting work for an entity in a variety of states, including New Jersey, at varying job sites. Less than 90 percent of his or her services are performed in any one state. The management consultant has no base of operations since he or she receives instruction from the employer at varying job sites. He or she performs no consulting services in the state from which direction and control is provided. This individual must be reported by the employer to New Jersey although there is no base of operations in New Jersey; this individual does not perform services in the state from which direction and control is provided, but this individual does live in New Jersey and has provided some services in New Jersey.

“Wholly commissioned” means an individual who receives a draw against commission where:

1. Any excess of draw over commission earned in an individual’s draw account is not forgiven upon separation from service, whether voluntary or not; and

2. A settlement of the draw account must be made at least once in each calendar year with a repayment to the employing unit by the commissioned individual if the draw exceeds commissions earned.

Amended by R.1995 d.318, effective June 19, 1995.
See: 27 N.J.R. 1518(a), 27 N.J.R. 2408(a).
Neutralized gender.

Amended by R.2005 d.340, effective October 3, 2005.

See: 37 N.J.R. 2143(a), 37 N.J.R. 3836(a).

Rewrote definitions “Controller” and “Real estate broker”.

12:19-1.3 Partnerships

(a) A separate registration number and experience rating shall be assigned to each partnership that is composed of identical partners with identical interests, if all of the following conditions are met:

1. Each separate partnership joins in such a request to the Controller or the Controller’s designee or the Controller or the Controller’s designee determines that individual reporting is appropriate;

2. A separate written partnership agreement exists for each partnership;

3. The accounting records for each partnership are separately maintained; and

4. There is no commingling of the employment of the two or more partnerships.

Amended by R.1995 d.318, effective June 19, 1995.

See: 27 N.J.R. 1518(a), 27 N.J.R. 2408(a).

In (a) substituted “that is” for “of a group of two or more partnerships”; and extended (a)1 to the Controller’s designee.

12:19-1.4 Special employers

(a) The following situations outline special employment relationships which exist for tax purposes:

1. A crew leader shall be considered the employer of the crew which the crew leader has provided to the agricultural entity if:

i. The agreement between the farmer and the crew leader complies with all Federal and State laws and regulations, including the payment of applicable employment taxes and minimum wage;

ii. The crew leader has completed and submitted Department of Labor and Workforce Development Form UC-1CL, “Status Report of Crew Leader Employing Unit”; and

iii. The crew leader has met all the requirements of the Federal Migrant and Seasonal Agricultural Worker Protection Act, 29 U.S.C. §§ 1801 et seq., and the New Jersey Crew Leader Registration Act, N.J.S.A. 34:8A-7 et seq.

2. The entity for whom the services of the crew are performed shall be considered the employer of both the crew leader and the crew if the registration of the crew leader under the Federal Migrant and Seasonal Agricultural Worker Protection Act and the New Jersey Crew Leader Registration Act is revoked. The entity will be considered the employer from the first day on which services were performed following revocation.

(b) For purposes of N.J.S.A. 34:8-24 et seq., an employment agency is not an “employer,” but maintaining a license as an employment agency in no way precludes the Commission of Labor and Workforce Development from determining that the employment agency is an “employer” for purposes of the Unemployment Compensation Law, N.J.S.A. 43:21-1 et seq.

1. Entities or persons registering under N.J.S.A. 34:8-24 should make a separate inquiry to the Department of

Labor and Workforce Development for a determination as to their status under N.J.S.A. 43:21-1 et seq.

Amended by R.1995 d.318, effective June 19, 1995.
See: 27 N.J.R. 1518(a), 27 N.J.R. 2408(a).

In (a)1.ii renamed the form; renumbered (a)3 as (b) and (a)3.i as (b)1; and in (b)1 substituted “Department of Labor” for “Controller’s Chief Auditor”.

Amended by R.2005 d.340, effective October 3, 2005.
See: 37 N.J.R. 2143(a), 37 N.J.R. 3836(a).

Added “and Workforce Development” following “Department of Labor” and “Commission of Labor” throughout.