

**CHAPTER 16**

**CONTRIBUTIONS, RECORDS AND REPORTS**

**Authority**

N.J.S.A. 43:21-1 et seq.

**Source and Effective Date**

R.2005 d.108, effective March 10, 2005.  
See: 36 N.J.R. 5651(a), 37 N.J.R. 1030(a).

**Chapter Expiration Date**

Chapter 16, Contributions, Records and Reports, expires on March 10, 2010.

**Chapter Historical Note**

Chapter 16, Contributions, Records and Reports, was filed and became effective prior to September 1, 1969.

Subchapter 20, Work Relief and Work Training Programs, was adopted as R.1987 d.102, effective February 17, 1987. See: 18 N.J.R. 1683(a), 19 N.J.R. 363(b).

Subchapter 21, Zip Code Reporting, was adopted as R.1989 d.39, effective January 17, 1989. See: 20 N.J.R. 2625(b), 21 N.J.R. 167(a).

Subchapter 10, Hearings, was repealed and Subchapter 22, Hearings, was adopted by R.1989 d.208, effective April 17, 1989. See: 21 N.J.R. 281(a), 21 N.J.R. 1015(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.1990 d.217, effective March 23, 1990. See: 22 N.J.R. 603(b), 22 N.J.R. 1269(a).

Subchapter 23, Services Excluded from Coverage by the Unemployment Compensation Law, was adopted as R.1995 d.84, effective February 6, 1995. See: 26 N.J.R. 4730(a), 27 N.J.R. 501(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.1995 d.138, effective February 9, 1995, and Subchapter 11, Excess Worker Deductions, was recodified as Subchapter 10, Subchapter 11, Special Employment Situations, was adopted as new rules, and Subchapter 17, Witness Fees and Mileage Allowances, was repealed by R.1995 d.138, effective March 6, 1995. See: 27 N.J.R. 61(a), 27 N.J.R. 919(a).

Pursuant to Executive Order No. 66(1978), Chapter 16, Contributions, Records and Reports, was readopted as R.2000 d.68, effective January 27, 2000. See: 31 N.J.R. 4218(a), 32 N.J.R. 709(a).

Subchapter 24, Employee Leasing Companies, was adopted as R.2002 d.294, effective September 3, 2002. See: 34 N.J.R. 1892(a), 34 N.J.R. 3089(a).

Chapter 16, Contributions, Records and Reports, was readopted as R.2005 d.108, effective March 10, 2005. See: Source and Effective Date. See, also, section annotations.

Subchapter 1A, Definitions, was adopted as new rules by R.2009 d.20, effective January 5, 2009. See: 40 N.J.R. 5167(a), 41 N.J.R. 258(a).

**CHAPTER TABLE OF CONTENTS**

**SUBCHAPTER 1. IDENTIFICATION OF COVERED WORKERS**

- 12:16-1.1 Ascertainment of worker's Social Security account number
- 12:16-1.2 Reporting of worker's Social Security account number
- 12:16-1.3 Evidence of application for Social Security account number

- 12:16-1.4 Employer to inform worker without Social Security account number
- 12:16-1.5 Employer to inform worker in certain cases

**SUBCHAPTER 1A. DEFINITIONS**

- 12:16-1A.1 Definitions

**SUBCHAPTER 2. RECORDS**

- 12:16-2.1 Payroll records
- 12:16-2.2 Individual worker records
- 12:16-2.3 Records defined
- 12:16-2.4 Records retention

**SUBCHAPTER 3. POWER OF ATTORNEY**

- 12:16-3.1 Power of attorney: requirements

**SUBCHAPTER 4. REMUNERATION**

- 12:16-4.1 Remuneration defined
- 12:16-4.2 Sick leave payments and continuation pay for family leave
- 12:16-4.3 Fringe benefit payments
- 12:16-4.4 Section 401(k) Plans
- 12:16-4.5 Push payments
- 12:16-4.6 Officer's remuneration
- 12:16-4.7 Back pay, residuals, aliens
- 12:16-4.8 Other remuneration
- 12:16-4.9 Tips and gratuities
- 12:16-4.10 Temporary disability payments
- 12:16-4.11 Family leave insurance benefits payments
- 12:16-4.12 Personal use of a company vehicle
- 12:16-4.13 Dependent care assistance programs
- 12:16-4.14 Interest on a below-market interest rate loan
- 12:16-4.15 Section 125 cafeteria plans
- 12:16-4.16 Stock options
- 12:16-4.17 Deferred payments
- 12:16-4.18 Co-employed individuals, employee leasing clients

**SUBCHAPTER 5. CONTRIBUTIONS BY EMPLOYERS**

- 12:16-5.1 Accrual as remuneration earned
- 12:16-5.2 Due dates
- 12:16-5.3 Payment of contributions
- 12:16-5.4 First contributions of newly subject employer
- 12:16-5.5 Installment payments
- 12:16-5.6 Voluntary payment of additional contributions
- 12:16-5.7 Payment in guaranteed funds
- 12:16-5.8 Seamen's wages
- 12:16-5.9 Special fringe benefit agent accounts

**SUBCHAPTER 6. REIMBURSEMENT OPTION FOR NON-PROFIT ORGANIZATIONS**

- 12:16-6.1 Application
- 12:16-6.2 Financial security requirements
- 12:16-6.3 Termination
- 12:16-6.4 Liability

**SUBCHAPTER 7. CONTRIBUTORY OPTION FOR GOVERNMENTAL EMPLOYERS**

- 12:16-7.1 Purpose
- 12:16-7.2 Definitions
- 12:16-7.3 Application
- 12:16-7.4 Finance
- 12:16-7.5 Use of surplus funds
- 12:16-7.6 Termination
- 12:16-7.7 Liability
- 12:16-7.8 Penalties

SUBCHAPTER 8. GROUP ACCOUNTS

- 12:16-8.1 Establishment
- 12:16-8.2 Participation
- 12:16-8.3 Termination
- 12:16-8.4 Liability
- 12:16-8.5 Dissolution

SUBCHAPTER 9. CONTRIBUTIONS BY WORKERS

- 12:16-9.1 Workers' contribution-trust fund
- 12:16-9.2 Evidence of amounts withheld furnished workers
- 12:16-9.3 Reporting and paying workers' contributions

SUBCHAPTER 10. EXCESS WORKER DEDUCTIONS

- 12:16-10.1 Excess disability deductions
- 12:16-10.2 Excess unemployment, health care, workforce development and supplemental workforce fund for basic skills deductions
- 12:16-10.3 Wage deduction statements
- 12:16-10.4 Refund of excess deductions
- 12:16-10.5 Assessment for governmental reimbursable employers

SUBCHAPTER 11. SPECIAL EMPLOYMENT SITUATIONS

- 12:16-11.1 Real estate managing agents
- 12:16-11.2 Limited liability companies

SUBCHAPTER 12. CONCURRENT EMPLOYMENT BY RELATED EMPLOYERS

- 12:16-12.1 Separate accounts
- 12:16-12.2 Common paymaster

SUBCHAPTER 13. REPORTS

- 12:16-13.1 Reports required
- 12:16-13.2 Force and effect of instructions relating to reports
- 12:16-13.3 Penalty for failure to file reports
- 12:16-13.4 Penalty abatement
- 12:16-13.5 Wages paid reported currently
- 12:16-13.6 Reporting wages, remuneration and other information
- 12:16-13.7 Wage reporting
- 12:16-13.8 Suspension of business
- 12:16-13.9 Transfer of business
- 12:16-13.10 Withdrawal to inactive status
- 12:16-13.11 Contribution reporting

SUBCHAPTER 14. ELECTION OF COVERAGE

- 12:16-14.1 Application for election
- 12:16-14.2 Date of filing
- 12:16-14.3 Effective date of election
- 12:16-14.4 Election subject to approval
- 12:16-14.5 Effect of election approval

SUBCHAPTER 15. JOINT ACCOUNTS

- 12:16-15.1 Application for a voluntary joint account
- 12:16-15.2 Eligibility for a voluntary joint account
- 12:16-15.3 Effective date: duration of a voluntary joint account
- 12:16-15.4 Maintenance of a voluntary joint account
- 12:16-15.5 Modification of a voluntary joint account
- 12:16-15.6 Dissolution of a voluntary joint account

SUBCHAPTER 16. NOTICE TO WORKERS

- 12:16-16.1 Unemployment compensation coverage
- 12:16-16.2 (Reserved)

SUBCHAPTER 17. (RESERVED)

SUBCHAPTER 18. TRANSFER OF EMPLOYMENT EXPERIENCE

- 12:16-18.1 Transfer of predecessor's whole experience

- 12:16-18.2 Rate following transfer of predecessor's whole experience
- 12:16-18.3 Transfer of predecessor's experience in part
- 12:16-18.4 Rate following transfer of predecessor's experience in part

SUBCHAPTER 19. BENEFIT CHARGES

- 12:16-19.1 Employer's account charged; notice
- 12:16-19.2 Annual summary statement

SUBCHAPTER 20. WORK RELIEF AND WORK TRAINING PROGRAMS

- 12:16-20.1 Work relief and work training programs: exempt employment

SUBCHAPTER 21. ZIP CODE REPORTING

- 12:16-21.1 Scope
- 12:16-21.2 Definitions
- 12:16-21.3 Reporting requirement

SUBCHAPTER 22. HEARINGS

- 12:16-22.1 Scope
- 12:16-22.2 Application
- 12:16-22.3 Informal conference
- 12:16-22.4 Formal hearing
- 12:16-22.5 Witness fees and mileage allowances subpoena ad testificandum
- 12:16-22.6 Decision

SUBCHAPTER 23. SERVICES EXCLUDED FROM COVERAGE BY THE UNEMPLOYMENT COMPENSATION LAW

- 12:16-23.1 Exempt services
- 12:16-23.2 Evidence of FUTA exemption

SUBCHAPTER 24. EMPLOYEE LEASING COMPANIES

- 12:16-24.1 Application and scope
- 12:16-24.2 Definitions
- 12:16-24.3 Initial and annual registration
- 12:16-24.4 Financial security requirements
- 12:16-24.5 Payroll tax certification
- 12:16-24.6 Workers' compensation insurance
- 12:16-24.7 Dissolution of employee leasing agreement
- 12:16-24.8 Rescission of the registration of an employee leasing company or professional employer organization
- 12:16-24.9 Dissolution of an employee leasing company or professional employee organization
- 12:16-24.10 Violations
- 12:16-24.11 Appeals

SUBCHAPTER 1. IDENTIFICATION OF COVERED WORKERS

**12:16-1.1 Ascertainment of worker's Social Security account number**

Each employer shall ascertain the Social Security account number of each worker in employment subject to the Unemployment Compensation Law and list such number on the employer's records.

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