

# **Labor Law Compliance Center**

## **NEW JERSEY**

Labor Law Compliance Center  
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# New Jersey Labor Law Posters

English

Posting Name & ID	Posting Requirements	Published Date
Child Labor Abstract NJ01	All employers	07/19
Whistleblowers Protection NJ02	All employers	10/19
Employer Obligation to Maintain and Report Records NJ03	All employers	03/18
Family Leave Insurance NJ04	All employers	04/19
Payment of Wages NJ05	All employers	10/13
Schedule of Hours of Minors Under 18 NJ06	All employers	9/05
Minimum Wage NJ07	All employers	01/21
Unemployment Compensation and Disability NJ08	All employers	06/19
Workers' Compensation Posting NJ09	All employers Posting instructions on poster	-
Victim Leave NJ10	Employers with 25 or more employees	8/13

# New Jersey Labor Law Posters

English

Posting Name & ID	Posting Requirements	Published Date
Gender Equity NJ11	Employers with 50 or more employees Also, employers must provide a written copy of the notice and obtain a signed acknowledgment at certain times. For information on posting and employee notification <a href="#">click here</a> .	1/14
Discrimination in Employment NJ12	All employers	04/18
Family Leave Act NJ13	All employers	04/19
Discrimination in Housing NJ14	Employers associated with the sale, rental, and/or lease of properties	04/18
Discrimination in Public Accommodation NJ15	Employers that provide services to the public	04/18
Earned Sick Leave NJ16-17	All employers	01/19
Worker Misclassification NJ18	All employers	05/20





New Jersey

# Child Labor Law Abstract

Kind of Employment	Minimum Age	Hours of Work Not to Exceed <sup>1, 3</sup>	Prohibited Hours	Certificate or Permit Required <sup>2</sup>
<b>Theatrical:</b> Professional employment in a theatrical production, including stage, motion pictures, and television performances and rehearsals.	None, but minors under 16 must be accompanied at all times by an adult who is a parent, guardian, or representative of employer.	<b>Under 16:</b> No more than 2 shows or productions <sup>4</sup> daily or 8 weekly, 5 hours daily, 24 hours weekly, 6 days a week. (Includes rehearsal time. Combined hours of school and work not to exceed 8 hours daily.) <sup>5</sup>	<b>Under 16</b> Before 7 a.m. After 11:30 p.m. <sup>6</sup>	<b>Under 16</b> Special Theatrical Permit
		<b>16 &amp; 17 years old</b> <sup>5, 6</sup> 8 hours daily 40 hours weekly 6 days a week	<b>16–17 years old</b> Before 6 a.m. After 11:30 p.m. <sup>6</sup>	<b>16–17 years old</b> Employment Certificate
<b>Agriculture:</b> No restrictions on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	<b>12 years old</b> Outside school hours	10 hours daily 6 days a week	None	<b>12–15 years old only</b> Special Agricultural Permit
	<b>16 years old</b> During school hours	10 hours daily 6 days a week		
<b>Newspaper Carriers:</b> Minors who deliver, solicit, sell and collect for newspapers outside of school hours on residential routes.	<b>11 years old</b>	Combined hours of school and work not to exceed 8 hours daily, 40 hours weekly, 7 days	<b>11–13 years old</b> Before 6 a.m. After 7 p.m.  <b>14–17 years old</b> Before 5:30 a.m. After 8 p.m.	<b>11–17 years old</b> NJ publishers may issue Special Newspaper Carrier Permit or local issuing officer may issue: Special Permit (11–15 years old) or Employment Certificate (16–17 years old).
<b>Street Trades:</b> Minors who sell, offer for sale, solicit for, collect for, display, or distribute any articles, goods, merchandise, commercial service, posters, circulars, newspapers or magazines or in blacking shoes on any street or other public place or from house to house.	<b>14 years old</b> Outside school hours	When school is in session: 3 hours per day 18 hours per week.  During school vacation: 8 hours per day 40 hours per week 6 days per week.	<b>14–15 years old</b> Before 7 a.m. After 7 p.m.	Special Street Trades Permit or Employment Certificate
	<b>16 years old</b> During school hours	8 hours per day 40 hours per week 6 days per week	<b>16–17 years old</b> Before 7 a.m. After 7 p.m..	Employment Certificate
	<b>14 years old</b>	When school is in session: 3 hours per day 18 hours per week.  During school vacation: 8 hours per day 40 hours per week 6 days per week.	<b>14–15 years old</b> Before 7 a.m. After 7 p.m. <sup>7</sup>	Employment Certificate
<b>General Employment:</b> Includes mercantile establishments, golf caddyng, private bowling alleys, offices, gas stations, garages, and other places or means of gainful occupations unless otherwise specified.	<b>16 years old</b>	8 hours per day 40 hours per week 6 days per week	<b>16–17 years old</b> Before 6 a.m. After 11 p.m. Exceptions: 1. School vacation season. 2. Days not preceding a school day, with special written permission of parent or guardian.)	Employment Certificate
<b>Restaurant and Seasonal</b>	Same as for General Employment except that minors at least 16 years old may be employed after midnight during regular school vacation season, if work begins before 11 p.m. on the previous day, or on work date that do not begin on a school day, with special written permission from a parent or guardian. May not be employed after 3 a.m. or before 6 a.m. on a day before a school day.			
<b>Public Bowling Alleys</b>	Same as for General Employment except that minors at least 16 years old may be employed as pinsetters, lane attendants, or buspersons until 11:30 p.m. — but during the school term the minor must have a special permit.			
<b>Domestic Services in Private Homes</b> No restriction on work performed outside school hours in connection with minor's own home and directly for the minor's parent or legal guardian.	<b>14 years old</b> Outside of school hours	<b>No restrictions</b> Except minors under 16 are limited to 3 hours per day, 18 hours per week when school is in session	<b>None</b>	Employment Certificate
	<b>16 years old</b> During school hours			
<b>Messengers for Communications Companies Under Supervision and Control of the F.C.C.</b>	<b>14 years old</b> Outside of school hours  <b>16 years old</b> During school hours	<b>No restrictions</b>	<b>None</b>	Employment Certificate
<b>Factory</b>	<b>16 years old</b>	8 hours per day 40 hours per week 6 days per week	When school is in session: After 11 p.m.  During school vacation season: Before 6 a.m. and After 11 p.m.	Employment Certificate

## Punishment for Violations of Child Labor Law

Whoever employs or permits or suffers any minor to be employed or to work in violation of this act, or of any order or ruling issued under the provisions of this act, or obstructs the Department of Labor and Workforce Development, its officers or agents, or any other person authorized to inspect places of employment under this act, and whoever, having under his control or custody any minor, permits or suffers him to be employed or to work in violation of this act, shall be guilty of an offense.

If a defendant acts knowingly, an offense under this section will be a crime of the fourth degree. Otherwise it will be a disorderly persons offense and the defendant will, upon conviction, be punished by a fine of at least \$100 (up to \$2,000) for an initial violation, and at least \$200 (up to \$4,000) for each subsequent violation.

Each day during which any violation of this act continues will constitute a separate and distinct offense, and the employment of any minor in violation of the act will, with respect to each minor so employed, constitute a separate and distinct offense.

As an alternative to or in addition to any other sanctions provided by law for violations of P.L. 1940, c.153 (C.34:2-21.1 et seq.), when the Commissioner of Labor and Workforce Development finds that an individual has violated that act, the commissioner is authorized to assess and collect administrative penalties of up to \$500 for a first violation, up to \$1,000 for a second violation, and up to \$2,500 for each subsequent violation, specified in a schedule of penalties to be promulgated as a rule or regulation by the commissioner in accordance with the "Administrative Procedure Act," P.L. 1968, c.410 (C.52:14B-1 et seq.). When determining the amount of the penalty imposed because of a violation, the commissioner will consider factors including the history of an employer's previous violations, the seriousness of the violation, the good faith of the employer, and the size of the employer's business.

No administrative penalty will be leveled pursuant to this section unless the Commissioner of Labor and Workforce Development provides the alleged violator with notification of the violation and of the amount of the penalty by certified mail and an opportunity to request a hearing before the commissioner or his designee within 15 days of receiving the notice.

If a hearing is requested, the commissioner will issue a final order upon such hearing and a finding that a violation has occurred. If no hearing is requested, the notice will become a final order upon expiration of the 15-day period. Payment of the penalty is due when a final order is issued or when the notice becomes a final order. Any penalty imposed pursuant to this section may be recovered with costs in a summary proceeding commenced by the commissioner pursuant to the "Penalty Enforcement Law of 1999," P.L.1999, c.274 (C.2A:58-10 et seq.).

### NOTES

<sup>1</sup> A minor who is at least 17 years old and a graduate of a vocational school approved by the Commissioner of Education may engage in those pursuits in which the minor majored in said vocational school during those hours permitted for persons 18 years of age and over, if an employment certificate (or a certified copy )accompanies the minor's diploma.

<sup>2</sup> When schools in the minor's district are not in session, no certificate or permit is required for minors at least 14 years old employed at agricultural fairs, horse, dog, or farm shows that last no more than 10 days.

No certificate is required for minors 15 and older during school vacation for first 14 days of employment in food service, restaurant, retail operations, or seasonal amusement occupations.

<sup>3</sup> Does not apply to minors 16 or 17 years of age employed during June, July, August, or September by a summer resident camp, conference or retreat operated by a nonprofit or religious corporation or association, unless the employment is primarily general maintenance work or food service activities.

<sup>4</sup> Where the professional employment is reasonably separable into discrete shows or productions.

<sup>5</sup> In **Theatrical** employment, the combined time spent on a set or on call and performance time shall not exceed 8 hours in any one day.

<sup>6</sup> In certain cases of **Theatrical** employment, the commissioner has the authority to change the hours of the day when a minor may work, but not the total number of hours.

<sup>7</sup> In **General Employment**, 14- and 15-year-old minors may work until 9 p.m., with written permission of parent or guardian, from the last day of the minor's school year until Labor Day.

Post this notice in a conspicuous place.  
This notice is for ready reference only. For full text, consult N.J.S.A. 34:2-21.1 et seq. and N.J.A.C. 12:58 et seq.

## General Information

### Breaks

Minors under 18 years old must get a 30-minute meal break after 5 consecutive hours of work.

### Working during school hours

Minors under 16 may not work during the hours they are required to attend school.

### Employment certificate (*also called working papers*) & age certificate

Minors who are gainfully employed must have an employment certificate. Some employers may also ask for an age certificate from minors between the ages of 18 and 21. This tells employers a minor is old enough to do certain types of work.

To get working papers or an age certificate, minors must apply in person to the issuing officer of the school district where they live.

Read working papers carefully. They contain information that is important to you. Papers are valid only for the period of time and conditions stated thereon.

## Work Prohibited to Minors

*Exemptions to some* of these prohibitions apply:

> to work done by students under the supervision and instruction of officers or teachers

> to work done by minors who are at least 17 years old, doing work related to their major field of study, under the conditions of the special vocational school graduate permit

> to work done by minors in junior achievement programs.

The kind of work that students in these programs may do is limited by the Department of Education. Employers should check these prohibitions with the coordinator of each program.

**No minor under 18 years of age may be employed, suffered, or permitted to work in, about, or in connection with the following:**

- Making or packing paints, colors, white lead, or red lead
- Handling dangerous or poisonous acids or dyes; injurious quantities of toxic or noxious dust, gases, vapors or fumes
- Work involving exposure to benzol or any benzol compound that is volatile or can penetrate the skin
- Making, transporting or using explosives or highly inflammable substances.

The wording "the manufacture, transportation or use of explosives or highly inflammable substances" as used in the prohibited occupations section of the Child Labor Act does not include filling the gasoline tanks of gasoline motor-driven vehicles by using a hose connected to automatic or manual-powered pumping equipment commonly used for that purpose in gasoline service stations.

**This interpretation does not in any way affect any prohibition contained in the Child Labor Law concerning power-driven or hazardous machinery or hazardous occupations.**

### PROHIBITED SUBSTANCES

- Carcinogenic substances
- Corrosive material
- Pesticides
- Toxic or hazardous substances
- Radioactive substances and ionizing radiation

### PROHIBITED TYPES OF WORK

- Demolishing buildings, ships, or heavy machinery
- Fabricating or assembling ships
- Fueling aircraft, either commercial or private
- Oiling, wiping, or cleaning machinery in motion or assisting therein
- Operating or repairing elevators or other hoisting apparatus
- Posing nude or without generally accepted attire
- Servicing single-piece or multi-piece rimwheels
- Serving beverages out of any bar service area, including outside bars at pools or other recreational facilities
- Transporting payrolls other than within the employer's premises
- Construction work (exemptions include minors doing volunteer work in affordable housing).

"Construction work" means:  
- erecting, altering, repairing, renovating, demolishing or removing any building or structure  
- excavating, filling and grading sites  
- excavating, repairing or paving roads and highways, and  
- any function performed within 30 feet of the above operations.

"Construction work" does *not* include the repair or painting of fences, buildings and structures up to 12 feet tall.

Most occupations in slaughtering, meat packing, processing, or rendering, including operating slicing machines used in delicatessens and restaurants for cutting or slicing any food product.

### PROHIBITED MACHINES/EQUIPMENT

No minor under 16 years of age may be employed, permitted, or suffered to work in, about, or in connection with power-driven machinery.

- Power-driven machinery includes, but is not limited to:
- Calendar rolls or mixing rolls in rubber manufacturing
  - Centrifugal extractors or mangles in laundries or dry cleaning establishments
  - Circular saws, band saws, guillotine shears

### Required Records

Employers must keep certain records for all employees under age 18. Required records are:

- Name • address • date of birth • start and ending hours of daily work and meal periods • number of hours worked each day • wages paid to each minor.

Required records for **Newspaper Carriers** are:  
• Name • address • date of birth • date they began and stopped delivering newspapers • number of newspapers sold • general description of the route area served.

These records are not required to be kept for:  
• those engaged in domestic service in private homes  
• those engaged in agricultural pursuits  
• minors 16–18 years old employed by a summer resident camp, conference or retreat operated by a nonprofit or religious corporation or association during June, July, August or September.

### Minimum Wage Requirements

The minimum wage rate does not apply to minors under 18 years of age except as provided in N.J.A.C. 12:56-11, 12:56-13, 12:56-14 and N.J.A.C. 12:57, Wage Orders for Minors.

***NOTE: Employers subject to the Fair Labor Standards Act (FSLA) would be required to pay the federal minimum wage to minors not covered by a wage order.***

- Compactors
- Conveyors and related equipment
- Corn pickers, power hay balers, power field choppers, including work in or on same
- Corrugating, crimping or embossing machines
- Cutting machines that have a guillotine action
- Dough brakes or mixing machines in bakeries or cracker machinery
- Grinding, abrasive, polishing or buffing machines; however, apprentices operating under conditions of a bona fide apprenticeship may grind their own tools.
- Paper lace machines
- Power lawn mowers
- Power woodworking and metal working tools
- Power-driven woodworking machinery (operating or helping to operate); however, apprentices in a bona fide apprenticeship may operate such machines under competent instruction and supervision
- Punch presses or stamping machines if the clearance between the ram and the die or the stripper exceeds 1/4 inch
- Steam boilers with more than 15 pounds of pressure.

Power-driven machinery does *not* include:

- Agricultural machines when used on farms such as standard type poultry feeders, egg washers, egg coolers, and milking machines
- Cash register conveyor belt in a supermarket or retail establishment for minors at least 15 years old working as cashiers or baggers
- Standard domestic type machines or appliances when used in domestic or business establishments
- Standard office type machines
- Standard type passenger elevator (attended or unattended).

### PROHIBITED PLACES

Any establishment where alcoholic liquors are distilled, rectified, compounded, brewed, manufactured, bottled, or sold for consumption on the premises (however, minors at least 16 years old may work as pinsetters, lane attendants, or buspersons in public bowling alleys, and in restaurants or in the executive offices, maintenance departments, or pool or beach areas of a hotel, motel or guest house — but may not prepare, sell or serve alcoholic beverages, or prepare photographs, or work in any dancing or theatrical exhibition or performance which is not part of a theatrical production where alcoholic beverages are sold on the premises, while so employed. Minors at least 14 years of age may be employed as golf caddies and pool attendants).

Any place or condition operated or maintained for immoral purposes or a disorderly house

Junk or scrap metal yards, which means any place where old iron, metal, paper, cordage, and other refuse is collected and deposited or both and sold or may be treated so as to be reused in some form or discarded or where automobiles or machines are demolished for the purpose of salvaging metal or parts

Mines or quarries

Ore reduction works, smelters, hot rolling mills, furnaces, foundries, forging shops, or any other place where metals are heated, melted or treated

Pool and billiard rooms

Video stores where X-rated movies are rented or sold.

### PROHIBITIONS for ACTORS & PERFORMERS

Appearing as a rope or wire walker or rider, gymnast, wrestler, boxer, contortionist, acrobat, rider of a horse or other animal unless the minor is trained to safely ride such horse or animal or rider of any vehicle other than that generally used by a minor of the same age

Appearing in any illegal, indecent, or immoral exhibition, practice, or theatrical production

Any practice, exhibition or theatrical production dangerous to the life, limb, health or morals of a minor

Appearance or exhibition of any physically deformed or mentally deficient minor.

### OTHER PROHIBITED

Indecent or immoral exposure.

Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, PO Box 389, Trenton NJ 08625-0389 • 609-292-2305

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

If you need this document in Braille or large print, call 609-292-2305.  
TTY users can contact this department through the New Jersey Relay: 7-1-1





# Conscientious Employee Protection Act “Whistleblower Act”



## Employer retaliatory action; protected employee actions; employee responsibilities

1. New Jersey law prohibits an employer from taking any retaliatory action against an employee because the employee does any of the following:
  - a. Discloses, or threatens to disclose, to a supervisor or to a public body an activity, policy or practice of the employer or another employer, with whom there is a business relationship, that the employee reasonably believes is in violation of a law, or a rule or regulation issued under the law, or, in the case of an employee who is a licensed or certified health care professional, reasonably believes constitutes improper quality of patient care;
  - b. Provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into any violation of law, or a rule or regulation issued under the law by the employer or another employer, with whom there is a business relationship, or, in the case of an employee who is a licensed or certified health care professional, provides information to, or testifies before, any public body conducting an investigation, hearing or inquiry into quality of patient care; or
  - c. Provides information involving deception of, or misrepresentation to, any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
  - d. Provides information regarding any perceived criminal or fraudulent activity, policy or practice of deception or misrepresentation which the employee reasonably believes may defraud any shareholder, investor, client, patient, customer, employee, former employee, retiree or pensioner of the employer or any governmental entity.
  - e. Objects to, or refuses to participate in, any activity, policy or practice which the employee reasonably believes:
    - (1) is in violation of a law, or a rule or regulation issued under the law or, if the employee is a licensed or certified health care professional, constitutes improper quality of patient care;
    - (2) is fraudulent or criminal; or
    - (3) is incompatible with a clear mandate of public policy concerning the public health, safety or welfare or protection of the environment. N.J.S.A. 34:19-3.
2. The protection against retaliation, when a disclosure is made to a public body, does not apply unless the employee has brought the activity, policy or practice to the attention of a supervisor of the employee by written notice and given the employer a reasonable opportunity to correct the activity, policy or practice. However, disclosure is not required where the employee reasonably believes that the activity, policy or practice is known to one or more supervisors of the employer or where the employee fears physical harm as a result of the disclosure, provided that the situation is emergency in nature.

### CONTACT INFORMATION

Your employer has designated the following contact person  
to receive written notifications, pursuant to paragraph 2 above (N.J.S.A. 34:19-4):

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

**This notice must be conspicuously displayed.**

Once each year, employers with 10 or more employees must distribute notice of this law to their employees.  
If you need this document in a language other than English or Spanish, please call 609-292-7832.



New Jersey Department of Labor and Workforce Development

Chapter 194, Laws of New Jersey, 2009, Relating to

Employer Obligation to Maintain and Report Records

Regarding Wages, Benefits, Taxes and Other Contributions and Assessments Pursuant to State Wage, Benefit and Tax Laws

Wage Payment Law (N.J.S.A. 34:11-4.1 et seq.) and Wage and Hour Law (N.J.S.A. 34:11-56a et seq.)

- Each employer must keep a record of each employee which contains the following information:
- The name of the employee;
  - The address of the employee;
  - The birth date of the employee if the employee is under the age of 18;
  - The total hours worked by the employee each day and each workweek;
  - The earnings of each employee, including the regular hourly wage, gross to net amounts with itemized deductions, and the basis on which wages are paid;
  - Regarding each employee who receives gratuities, the total gratuities received by the employee during the payroll week;
  - Regarding each employee who receives gratuities, daily or weekly reports completed by the employee containing the following information:
    - the employee's name,
    - the employee's address,
    - the employee's Social Security number,
    - the name and address of the employer,
    - the calendar day or week covered by the report, and
    - the total amount of gratuities received; and
  - Regarding each employee for whom the employer claims credit for food or lodging as a cash substitute for the employee who receives food or lodging supplied by the employer, information substantiating the cost of furnishing such food or lodgings, including but not limited to the nature and amount of any expenditures entering into the computation of the fair value of the food or lodging and the date required to compute the amount of the depreciated investment in any assets allocable to the furnishing of the lodgings, including the date of acquisition or construction, the original cost, the rate of depreciation and the total amount of accumulated depreciation on such assets.

The employer may use any system of time keeping provided that it is a complete, true and accurate record.

The employer must keep the wage and hour records described above for a period of six years.

The employer must keep the wage and hour records described above at the place of employment or in a central office in New Jersey.

Prevailing Wage Act (N.J.S.A. 34:11-56.25 et seq.)

The Prevailing Wage Act applies to employers *only under certain circumstances*.

Specifically, it applies only when an employer enters into a contract in excess of the prevailing wage contract threshold amount for any public work (as the term "public work" is defined at N.J.S.A. 34:11-56.26) to which any public body is a party or for public work to be done on a property or premises owned by a public body or leased or to be leased by a public body.

Each public works contractor must submit to the public body or lessor which contracted for the public works project a certified payroll record containing the following employee information:

- Name;
- Address;
- Social Security number;
- Craft or trade;
- Actual hourly rate of pay;
- Actual daily, overtime and weekly hours worked in each craft or trade;
- Gross pay;
- Itemized deductions;
- Net pay paid to the employee;
- Any fringe benefits paid to approved plans, funds or programs on behalf of the employee; and
- Fringe benefits paid in cash to the employee.

Each public works contractor must, within 10 days of payment of wages, submit the certified payroll record to the public body or the lessor which contracted for the public works project.

Each public works contractor which employs one or more apprentices on a public works project must maintain with its records written evidence that the apprentice or apprentices are registered in an approved apprenticeship program while performing work on the project.

Unemployment Compensation Law (N.J.S.A. 43:21-1 et seq.), Temporary Disability Benefits Law (N.J.S.A. 43:21-25 et seq.) and Family Leave Insurance Benefits Law, P.L. 2008, c. 17.

- Payroll records:** Each employing unit must maintain a record for each worker engaged in employment, which record must contain the following information about the worker:
- Full name, address and Social Security number;
  - Total remuneration paid in each pay period showing separately cash, including commissions and bonuses; the cash value of all compensation in any medium other than cash; gratuities received regularly in the course of employment if reported by the employee, or if not so reported, the minimum wage rate prescribed under applicable laws of this State or of the United States, or the amount of remuneration actually received by the employee, whichever is higher, and service charges collected by the employer and distributed to workers in lieu of gratuities and tips;
  - An entry under the heading "special payments" of the amount of any special payments, such as bonuses and gifts, which have been paid during the pay period but which relate to employment in a prior period. The following shall be shown separately under this heading: cash payments, cash value of other remuneration, the nature of such payments, the period during which the services were performed for which special payments were payable;
  - The date hired, rehired and returned to work after temporary layoff;
  - The date separated from employment and the reason for separation;
  - Such information as may be necessary to determine remuneration on a calendar week basis; and
  - The number of base weeks (as the term "base week" is defined in N.J.S.A. 43:21-19(t)) and wages.

All records referred to in 1. through 7. above must be kept safe and readily accessible at the New Jersey place of business of the employing unit.

All records referred to in 1. through 7. above must be retained for the current calendar year and for the four preceding calendar years.

Once an employer becomes inactive, the employer must keep all records referred to in 1. through 7. above for the subsequent six quarters.

**Wage reporting:** Each employer (other than employers of domestic service workers) must electronically file a WR-30, "Employer Report of Wages Paid," with the Division of Revenue, within the Department of the Treasury, within 30 days after the end of each quarter. The WR-30 lists 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.

Each employer of domestic service workers (as the term "domestic service worker" is defined at N.J.A.C. 12:16-13.7(b)) must file an annual, rather than quarterly, WR-30 with the Division of Revenue, within the Department of the Treasury.

**Contribution reporting:** Each employer (other than employers of domestic service workers) must electronically file an NJ-927, "Employer's Quarterly Report," with the Division of Revenue, within the Department of the Treasury, and remit the corresponding unemployment insurance, supplemental workforce fund, workforce development partnership fund, temporary disability insurance and family leave insurance contribution payments, within 30 days after the end of each quarter. The NJ-927 lists the total of all wages paid, the wages paid in excess of the taxable maximum, the taxable wages on which contributions are due, the number of workers employed during the pay period, the number of workers insured under a "private plan" for temporary disability insurance and the number of workers insured under a "private plan" for family leave insurance.

Each employer of domestic service workers (as the term "domestic service worker" is defined in N.J.A.C. 12:16-13.11(c)) must file an annual, rather than quarterly, NJ-927H, "Domestic Employer's Annual Report," with the Division of Revenue, within the Department of the Treasury.

**Temporary Disability Insurance and Family Leave Insurance information:** Each employer must retain all records pertaining to any election to discontinue a private plan for temporary disability insurance and/or family leave insurance benefits and must make such records available for inspection by the Division of Temporary Disability Insurance for a one-year period from the date that the private plan is terminated.

Each employer having a private plan for temporary disability insurance and/or family leave insurance must, within 10 days after the Division of Temporary Disability Insurance has mailed the employer a request for information with respect to a period of disability, furnish the Division with any information requested or known to the employer which may bear upon the eligibility of the claimant.

Each employer having two or more approved private plans in effect during a calendar half-year or any portion thereof must, on or before the 30<sup>th</sup> day following the close of the calendar half-year, file a report showing the amount of taxable wages paid during such calendar half-year to employees while covered under each such private plan.

Each employer who provides temporary disability insurance to its employees through a self-insured private plan must, for the six-month periods ending June 30 and December 31 of each calendar year during which the self-insured private plan is in effect, file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the respective six-month period showing:

- The number of claims received during the six-month period,
- The number of claims accepted during the six-month period,
- The amount of benefits paid during the six-month period, and
- Such other information as the Division of Temporary Disability Insurance may require with respect to the financial ability of the self-insurer to meet the self-insured's obligations under the plan.

On or before the 30<sup>th</sup> day following the close of each calendar year during which a self-insured private plan for temporary disability insurance is in effect, the employer must file a report with the Division of Temporary Disability Insurance showing:

- The amount of funds available at the beginning of that year for payment of disability benefits,
- The amount contributed by workers during that year,
- The amount contributed by the employer during that year,
- The amount of disability benefits paid during that year,
- Direct cost of administration of the plan during that year, and
- The number of employees covered by the plan as of December 31.

Each employer who provides family leave insurance to its employees through a self-insured private plan must for the one-year period ending December 31 of each calendar year during which a self-insured private plan is in effect file a statement with the Division of Temporary Disability Insurance, on or before the 30<sup>th</sup> day following the end of the one-year period showing the following information with regard to each of the following types of claims: care of a sick child, care of a sick spouse, care of a sick domestic partner, care of a sick civil union partner, care of a sick parent, bonding by biological parent with a newborn child, bonding by domestic partner or civil union partner of biological parent with a newborn child, bonding by individual with newly adopted child:

- The number of claims for family leave insurance benefits received during the one-year period,
- The number of claims for family leave insurance benefits accepted during the one-year period,
- The number of workers who received family leave insurance benefits during the one-year period,
- The amount of family leave insurance benefits paid during the one-year period,
- The average weekly family leave insurance benefit during the one-year period,
- The amount of sick leave, vacation leave or other fully paid time, which resulted in reduced benefit duration during the one-year period,

For possible failure to meet the record keeping or reporting requirements of the ...

	Phone	Email	Mail
Wage Payment Law Wage & Hour Law Prevailing Wage Act	609-292-2305	wagehour@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Wage and Hour Compliance PO Box 389 • Trenton, NJ 08625-0389
Unemployment Compensation Law Temporary Disability Benefits Law Family Leave Insurance Benefits	609-292-2810	emplaccts@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Employer Accounts PO Box 947 • Trenton, NJ 08625-0947
Workers Compensation Law	609-292-2515	dwc@dol.nj.gov	New Jersey Department of Labor & Workforce Development Division of Workers' Compensation PO Box 381 • Trenton, NJ 08625-0381
Gross Income Tax Act	609-292-6400	nj.taxation@treas.state.nj.us	New Jersey Department of the Treasury Division of Taxation • Information & Publications Branch PO Box 281 • Trenton, NJ 08625-0281

*This notice must be conspicuously posted. Not later than December 7, 2011, each employee must also be provided a written copy of the notice or, for employees hired after November 7, 2011, a written copy of the notice must be provided at the time of the employee's hiring. See N.J.A.C. 12:2-1.3 for alternate methods of posting and distribution by electronic means.*

- With regard solely to family leave insurance benefit claims to care for sick family members, the amount of intermittent family leave insurance benefits paid during the one-year period, and
- The average duration of family leave insurance benefits, in days, during the one-year period.

The information reported in 1. through 8. above must be broken down by sex and by age group, beginning at 25 years and under and increasing in increments of 10.

On or before the 30<sup>th</sup> day following the close of each calendar year during which a self-insured private plan for family leave insurance is in effect, the employer must file a report with the Division of Temporary Disability Insurance showing:

- The amount of funds available at the beginning of that year for payment of family leave insurance benefits,
- The amount contributed by workers during that year,
- The direct cost of administration of the plan during that year,
- The number of employees covered by the plan as of December 31, and
- Such other information as the Division of Temporary Disability Insurance may require with respect to the financial ability of the self-insurer to meet the self-insured's obligation under the plan.

Workers' Compensation Law (N.J.S.A. 34:15-1 et seq.)

Upon the happening of an accident or the occurrence of any occupational disease, an employer who has insurance coverage or utilizes a third-party administrator shall promptly furnish the insurance carrier or the third-party administrator with accident or occupational disease information.

Within three weeks after an accident or upon knowledge of the occurrence of an occupational disease, every insurance carrier, third-party administrator, statutory non-insured employer, including the State, counties, municipalities and school districts, and duly authorized self-insured employer not utilizing a third-party administrator must file a report designated as "first notice of accident" in electronic data interchange media with the Division of Workers' Compensation through the Compensation Rating and Inspection Bureau in a format prescribed by the Compensation Rating and Inspection Bureau. When filed by an insurance carrier or third-party administrator, the report must also be sent to the employer. If the employer disagrees with the report, the employer may prepare and sign an amended report and file the amended report with the insurance carrier or third-party administrator. The amended report must then be filed electronically with the Division through the Compensation Rating and Inspection Bureau.

Every insurance carrier providing workers' compensation insurance and every workers' compensation self-insured employer shall designate a contact person who is responsible for responding to issues concerning medical and temporary disability benefits where no claim petition has been filed or where a claim petition has not been answered. The full name, telephone number, mailing address, email address and fax number of the contact person must be submitted to the Division of Workers' Compensation utilizing the Division's contact person form in the manner instructed on the form.

Each employer, when directed to do so by the Division of Workers' Compensation, must submit to the Division of Workers' Compensation copies of such medical certificates and reports as it may have on file.

Gross Income Tax Act (N.J.S.A. 54A:1-1 et seq.)

**Employer's Quarterly Report:** The Employer's Quarterly Report, NJ-927, reports New Jersey Gross Income Tax withheld, unemployment insurance, supplemental workforce fund, workforce development partnership fund, family leave insurance and temporary disability insurance wage and withholding information.

Each employer is required to electronically file an Employer's Quarterly Report, NJ-927, for each calendar quarter, regardless of the amount of tax actually due for a particular quarter. Quarterly reports are due on the 30th day of the month following the end of each quarter.

Employers of "domestic service workers" may report and pay New Jersey Gross Income Tax withheld on an annual, rather than quarterly, basis on an NJ-927H.

**Records to be kept:** Every employer is required to keep all pertinent records available for inspection by authorized representatives of the New Jersey Division of Taxation. Such records must include the following:

- The amounts and dates of all wage payments subject to New Jersey Gross Income Tax;
- The names, addresses and occupations of employees receiving such payments;
- The periods of their employment;
- Their Social Security numbers;
- Their withholding exemption certificates;
- The employer's New Jersey Taxpayer Identification Number;
- Record of weekly, monthly, quarterly remittances and/or returns and annual returns filed;
- The dates and amounts of payments made; and
- Days worked inside and outside of New Jersey for all nonresident employees.



# Your employer is subject to the **Family Leave Insurance** provisions of the New Jersey Temporary Disability Benefits Law

New Jersey law provides up to 6 weeks of family leave insurance benefits. Beginning July 1, 2020, the law will allow up to 12 weeks of continuous family leave or 56 days of intermittent leave. Employees who are covered by family leave insurance can apply for benefits to:

- bond with a child within 12 months of the child's birth or placement by adoption or foster care. The applicant, or the applicant's spouse or domestic or civil union partner, must be the child's biological, adoptive or foster parent, unless a surrogate carried the child.
- care for a family member with a serious health condition. Supporting documentation from a health care provider is mandatory.
- care for a victim of domestic violence or a sexually violent offence or for a victim's family member.

"Family member" means a child, parent, parent-in-law, sibling, grandparent, grandchild, spouse, domestic partner, civil union partner, and any other person related by blood to the employee or with whom the employee has a close association that is the equivalent of a family relationship.

"Child" means a biological, adopted, or foster child, stepchild or legal ward of a parent. A child gained by way of a valid written contract between the parent and a surrogate (gestational carrier) is included in this definition.

## **State Family Leave Insurance Plan** ("state plan")

You can get program information and an application for family leave benefits (form FL-1) online at [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov), by phone at 609-292-7060, or by mail: Division of Family Leave Insurance, P.O. Box 387, Trenton, NJ 08625-0387.

New mothers who receive temporary disability benefits through the state plan for their pregnancy will get instructions on how to file for family leave benefits after the child is born.

## **Private Family Leave Insurance Plan** ("private plan")

An employer may provide family leave insurance through a private insurance carrier, if this Division approves the plan. If your employer has an approved private plan, your employer must provide information about coverage and provide the forms to apply for benefits.

## **Who pays for Family Leave Insurance?**

Payroll contributions from employees finance this program. Family leave insurance coverage under the state plan will require contributions to be deducted from employee wages. The deductions must be noted on the employee's pay envelope, paycheck, or on some other form of notice. In 2018, the taxable wage base for family leave insurance benefits is the same as the taxable wage base for unemployment and temporary disability insurance.

Enforced by: NJ Department of Labor and Workforce Development  
Division of Temporary Disability Insurance, PO Box 387, Trenton, NJ 08625-0387

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

The New Jersey Department of Labor and Workforce Development is an equal opportunity employer with equal opportunity programs. Auxiliary aids and services are available upon request to individuals with disabilities.

NEW JERSEY DEPARTMENT OF

**LWD**

LABOR AND WORKFORCE DEVELOPMENT  
[nj.gov/labor](http://nj.gov/labor)

**Display this poster in a conspicuous place**

**NJ04E**



PR-2 (4/19)  
**Labor Law Compliance Center**  
(800) 801-0597  
[www.laborlawcc.com](http://www.laborlawcc.com)





To be posted in a conspicuous place

# Chapter 173, Laws of New Jersey, 1965: Relating to Payment of Wages

**All Employers Must Pay Wages to All Employees in Full at Least Twice a Calendar Month.**

Executive and supervisory employees, however, may be paid at least once a calendar month.

Payment shall be made on regular paydays designated in advance.

When a payday falls on a non-work day, payment shall be made on the immediately preceding work day, unless otherwise provided for in a collective bargaining agreement.

The end of the pay period for which payment is made on a regular payday shall be not more than 10 working days before such regular payday.

If payment is by check, suitable arrangements must be made for cashing the check without difficulty and for the full amount.

- Employees leaving or terminated for any reason, including labor disputes, shall be paid all wages due not later than the regular payday for the period in which the termination occurred.
- An additional 10 days may be allowed in the event of a labor dispute involving payroll employees.
- Employees paid on an incentive system shall be paid a reasonable approximation of wages due until exact amounts can be computed.
- Payment may be made through regular pay channels or by mail if requested by the employee.

It shall be unlawful to make any agreement for payment other than as provided in this act, except to pay at shorter intervals or to pay wages in advance.

Wages due a deceased employee may be paid to the survivors in the order of preference as outlined in the statute.

**No Deductions Shall Be Made From Employees' Wages Except:**

Amounts authorized by New Jersey or United States Law or payments to correct payroll errors.  
Contributions or payments authorized by employees either in writing or under a collective bargaining agreement for:

Employee welfare • insurance • hospitalization • medical or surgical or both • pension • retirement • profit-sharing plans • plans establishing individual retirement annuities on a group or individual basis • individual retirement accounts at any State or federally chartered bank, savings bank, or savings and loan association • company-operated thrift plans • security option or security purchase plans to buy marketable securities • employee personal savings accounts such as a credit union, savings fund society, savings and loan or building and loan association • Christmas, vacation or other savings funds.

Purchase of company products or employer loans in accordance with a periodic payment schedule contained in the original purchase or loan agreement • safety equipment • U.S. government bonds • costs and fees to replace employee identification for access to sterile or secured areas of airports • contributions for organized and recognized charities • rental of work clothing or uniforms or for laundering or dry cleaning of work clothing or uniforms • labor union dues and fees • health club membership fees • child care services.

**All Employers Shall:**

Notify employees at time of hiring the rate of pay and the regular payday.

Notify employees of changes in pay rates or paydays prior to the changes.

Furnish each employee with statement of deductions each pay period.

Make and keep records for employees, including wages and hours, and make such records available for inspection.

Provide employees at time of hiring a required notice (form number MW-400) describing the employer's obligation to maintain and report records regarding wages, benefits, taxes and other contributions and assessments.

**The Commissioner of Labor and Workforce Development shall enforce and administer the provisions of this act and the Commissioner or an authorized representative shall have the power to make all necessary inspections of establishments and records.**

Any employer who knowingly and willfully violates any provision of this act shall be guilty of a disorderly persons offense and upon conviction shall be punished by a fine of not less than \$100 nor more than \$1,000. Each day during which any violation of this act continues shall constitute a separate and distinct offense.

As an alternative to or in addition to any other sanctions provided by law for violations, the Commissioner is authorized to assess and collect administrative penalties, up to a maximum of \$250 for a first violation and up to a maximum of \$500 for each subsequent violation.

The employer shall also pay the Commissioner an administrative fee equal to not less than 10% or more than 25% of any payment due to employees.

The Commissioner may, after affording the employer or successor firm notice and an opportunity for a hearing in accordance with the provisions of the "Administrative Procedure Act," P.L. 1968, c.410 (C.52:14B-1 et seq.), issue a written determination directing any appropriate agency to suspend any one or more licenses that are held by the employer or successor firm, for a period of time determined by the Commissioner.

**Please Note:** The Division of Wage and Hour Compliance does not investigate or inquire into the legal status of any worker. The Division applies New Jersey's labor laws without regard to a worker's legal status. The Division does not share information with "Immigration".

Enforced by:  
New Jersey Department of  
Labor and Workforce Development  
Division of Wage and Hour Compliance  
PO Box 389  
Trenton, New Jersey 08625-0389  
(609) 292-2305

Additional copies of this poster or any other required poster may be obtained by contacting the New Jersey Department of Labor and Workforce Development, Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110, 609/777-3200.  
If you need this document in braille or large print, call 609/292-2305. TTY users can contact this department through New Jersey Relay 7-1-1.





# New Jersey Department of Labor and Workforce Development

This notice is to be posted in a conspicuous place.

## Schedule of Hours of Minors Under 18 Years of Age

In accordance with State Child Labor Law N.J.S.A. 34:2-21-5, every employer that employs minors under 18 must keep and conspicuously post this Schedule of Hours with the following information recorded:

- Names of minors under 18
- Schedule of hours \*
- Maximum daily and weekly hours permitted
- Daily in & out times
- Meal period in & out times

This Schedule of Hours shall **not** apply to the employment of minors in:

- Agriculture pursuits
- Domestic service in private homes
- Newspaper carriers

**\* A minor may work less than scheduled hours but no more than permitted by State Child Labor Law N.J.S.A. 34:2-21.3.**

Name of Minor	Sunday (meal period)				Monday (meal period)				Tuesday (meal period)				Wednesday (meal period)				Thursday (meal period)				Friday (meal period)				Saturday (meal period)				Total Hours Worked	Total Hours Allowed
	in	(out / in)	out		in	(out / in)	out		in	(out / in)	out		in	(out / in)	out		in	(out / in)	out		in	(out / in)	out							

Additional copies of this poster or any required poster may be obtained by contacting the New Jersey Department of Labor and Workforce Development  
Office of Constituent Relations, PO Box 110, Trenton, New Jersey 08625-0110 609/777-3200.  
MW-191 (R-9-05)

NJ06E



# Wage and Hour Law Abstract

N.J.S.A. 34:11-56a et seq.

## Statutory Minimum Wage Rate

Employees are to be paid not less than the New Jersey minimum wage in accordance with the schedule below.

Date	Most Employers	Seasonal & Small Employers (fewer than 6)	Agricultural Employers	*Cash Wage for Tipped Workers
January 1, 2019	\$8.85	\$8.85	\$8.85	\$2.13
July 1, 2019	\$10.00	NO CHANGE	NO CHANGE	\$2.63
January 1, 2020	\$11.00	\$10.30	\$10.30	\$3.13
January 1, 2021	\$12.00	\$11.10	\$10.44	\$4.13
January 1, 2022	\$13.00	\$11.90	\$10.90	\$5.13
January 1, 2023	\$14.00	\$12.70	\$11.70	NO CHANGE
January 1, 2024	\$15.00	\$13.50	\$12.50	NO CHANGE
January 1, 2025	TBD	\$14.30	\$13.40	TBD
January 1, 2026	TBD	\$15.00	\$14.20	TBD
January 1, 2027	TBD	TBD	\$15.00	TBD

\* Cash wage plus tips must equal the minimum wage

## Overtime

Overtime is payable at the rate of 1.5 times the employee's regular hourly rate for hours worked in excess of 40 in any week except where otherwise specifically provided by wage order.

Exempt from the overtime entitlement are

- executive, administrative, and professional employees
- employees engaged in labor on a farm or relative to raising or care of livestock; and
- limousine drivers.

## Wage Order and Regulations

Employees in the occupations found below are covered by this wage order and regulations and must be paid not less than the statutory minimum wage rate.

- First processing of farm products
- Hotel and motel
- Food service (restaurant industry)
- Seasonal amusement

These regulations are contained in N.J.A.C. 12:56-11.1 et seq.

## Exemptions

Exempt from the statutory minimum wage rate are full-time students employed by the college or university at which they are enrolled at not less than 85% of the effective minimum wage rate; outside sales person; sales person of motor vehicles; part time employees primarily engaged in the care and tending of children in the home of the employer; and minors under 18 (**except** that minors under 18 in the first processing of farm products, hotels, motels, restaurants, retail, beauty culture, laundry, cleaning, dyeing, light manufacturing and apparel occupations are covered by the wage order rates as above and vocational school graduates with special permits under the Child Labor Law are covered by the statutory rate).

Employees at summer camps, conferences and retreats operated by any nonprofit or religious corporation or association are exempt from minimum and overtime rates during the months of June, July, August and September.

## Labor on a Farm at Piece-Rate

Employees engaged on a piece-rate basis to labor on a farm shall be paid for each day worked not less than the minimum hourly wage rate multiplied by the total number of hours worked.

## Penalties

Any employer who violates any provisions of this act shall be guilty of a disorderly persons violation and upon conviction shall be punished by a fine of not less than \$100 nor more than \$1,000.

As an alternative to or in addition to any other sanctions provided by law for violations, the Commissioner is authorized to assess and collect administrative penalties, up to a maximum of \$250 for a first violation and up to a maximum of \$500 for each subsequent violation.

The employer shall also pay the Commissioner an administrative fee equal to not less than 10% or more than 25% of any payment due to employees.

Penalties for violation of this order are set forth in N.J.S.A. 34:11-56a22.

Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305  
This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.  
If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.

Display this poster in a conspicuous place



Your employer is subject to the New Jersey  
**Unemployment & Temporary Disability**  
Benefits Laws

**Unemployment Insurance**

Benefits are payable to workers who lose their jobs or who are working less than full time because of a lack of full-time work and who meet the eligibility requirements of the law.

If you become totally or partially unemployed, file a claim for unemployment insurance benefits as soon as possible. The easiest, quickest way is to file online at [myunemployment.nj.gov](http://myunemployment.nj.gov). You can also file a claim over the phone by contacting our Reemployment Call Centers at one of these numbers listed below. Note, if you were a maritime employee in the last 18 months or live outside of the United States, you must file your claim over the phone. Be prepared to have information about yourself, your employer and your work history available when filing your claim.

Cumberland Call Center ....856-507-2340  
Union City Call Center .....201-601-4100

Freehold Call Center .... 732-761-2020  
Out of State..... 1-888-795-6672

**Disability Insurance**

Benefits are payable to New Jersey workers who suffer a non-work-related illness, injury, or other medical condition that prevents them from working. Temporary disability insurance coverage includes new and expecting mothers during their final weeks of pregnancy and recovery. If you become disabled and wish to apply for disability benefits, start by asking whether your employer participates in the state disability insurance plan or has a private insurance plan.

**New Jersey State Disability Insurance Plan\*** (“state plan”)

If you are covered under the state insurance plan, you may apply for disability benefits (or download a paper application — Form DS-1) online at [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov). Applying online is faster.

Submit the completed paper application by **fax** to: 609-984-4138  
or **mail** to: Division of Temporary Disability Insurance  
PO Box 387  
Trenton, New Jersey 08625-0387

For more information, visit [myleavebenefits.nj.gov](http://myleavebenefits.nj.gov) or call 609-292-7060.

**Private Disability Insurance Plan** (“private plan”)

New Jersey employers have the option of providing coverage to their employees through an approved private plan instead of the state plan. If you are covered under a private plan, your employer’s insurance carrier is responsible for processing and paying benefits on your disability claim. If you become disabled, ask your employer for the form you need to claim benefits under the private plan.

**Who pays for Unemployment & Temporary Disability Programs?**

These programs are paid for by payroll taxes paid by employers and employees. Your employer is **authorized to deduct worker contributions (tax) from your wages. The deductions must be noted** on your pay envelope, paycheck, or on some other form of notice. The amount of wages that are taxable changes from year to year.

The deduction may be allocated at varying rates to the Unemployment Insurance Trust Fund, the Temporary Disability Insurance Fund and the Workforce Development/Supplemental Workforce Funds. If an approved private plan is non-contributory, no contributions can be deducted from workers’ wages for disability insurance.

Your employer’s contributions are based in part on their employment experience.

Enforced by: NJ Department of Labor and Workforce Development  
Division of Temporary Disability Insurance, PO Box 387, Trenton, NJ 08625-0387

This and other required employer posters are available free online at [nj.gov/labor](http://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.

The New Jersey Department of Labor and Workforce Development is an equal opportunity employer with equal opportunity programs. Auxiliary aids and services are available upon request to individuals with disabilities.



**Display this poster in a conspicuous place**

PR-1 (6/19)





## POSTING NOTICE

The law requires every insured employer to post and maintain notices naming the company insuring its compensation liability "in a conspicuous place or places in and about the employer's place of business." The form of notice is prescribed by the Commissioner of Insurance and shall be clearly printed on a minimum of 90# index, 8½" by 11" in size. The content and arrangement of items must be consistent with the layout shown below. In accordance with 3:2-1 a duplicate filing must be made before the form is placed in use.

---

### NOTICE

**The undersigned employer hereby gives notice that the payment of compensation to employees and their dependents has been secured in accordance with the provisions of the Employer's Liability Insurance Law, Title 34, Chapter 15, Article 5, Revised Statutes New Jersey, by insuring with the**

( \_\_\_\_\_ ) Insurance Company

**for the period**

**Beginning . . . . . Ending . . . . .**  
**Employer . . . . .**

***In accordance with the above cited law, notice of compliance must be posted and maintained conspicuously in and about the employer's workplaces.***



# New Jersey SAFE Act

The New Jersey Security and Financial Empowerment Act ("NJ SAFE Act"), P.L. 2013, c.82, provides that certain employees are eligible to receive an unpaid leave of absence, for a period not to exceed 20 days in a 12-month period, to address circumstances resulting from domestic violence or a sexually violent offense. To be eligible, the employee must have worked at least 1,000 hours during the immediately preceding 12-month period. Further, the employee must have worked for an employer in the State that employs 25 or more employees for each working day during each of 20 or more calendar workweeks in the then-current or immediately preceding calendar year.

Leave under the NJ SAFE Act may be taken by an employee who is a victim of domestic violence, as that term is defined in N.J.S.A. 2C:25-19, or a victim of a sexually violent offense, as that term is defined in N.J.S.A. 30:4-27.6. Leave may also be taken by an employee whose child, parent, spouse, domestic partner, or civil union partner is a victim of domestic violence or a sexually violent offense.

Leave under the NJ SAFE Act may be taken for the purpose of engaging in any of the following activities as they relate to an incident of domestic violence or a sexually violent offense:

- (1) Seeking medical attention for, or recovering from, physical or psychological injuries caused by domestic or sexual violence to the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- (2) Obtaining services from a victim services organization for the employee or the employee's child, parent, spouse, domestic partner, or civil union partner
- (3) Obtaining psychological or other counseling for the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- (4) Participating in safety planning, temporarily or permanently relocating, or taking other actions to increase the safety from future domestic violence or sexual violence or to ensure the economic security of the employee or the employee's child, parent, spouse, domestic partner or civil union partner
- (5) Seeking legal assistance or remedies to ensure the health and safety of the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, including preparing for or participating in any civil or criminal legal proceeding related to or derived from domestic violence or sexual violence; or
- (6) Attending, participating in or preparing for a criminal or civil court proceeding relating to an incident of domestic or sexual violence of which the employee or the employee's child, parent, spouse, domestic partner, or civil union partner, was a victim.

Leave under the NJ SAFE Act must be used in the 12-month period immediately following an instance of domestic violence or a sexually violent offense. The unpaid leave may be taken intermittently in intervals of no less than one day. The unpaid leave shall run concurrently with any paid vacation leave, personal leave, or medical or sick leave that the employee elects to use or which the employer requires the employee to use during any part of the 20-day period of unpaid leave. If the employee requests leave for a reason covered by both the NJ SAFE Act and the Family Leave Act, N.J.S.A. 34:11B-1 et seq., or the federal Family and Medical Leave Act, 20 U.S.C. 2601 et seq., the leave shall count simultaneously against the employee's entitlement under each respective law.

Employees eligible to take leave under the NJ SAFE Act must, if the necessity for the leave is foreseeable, provide the employer with written notice of the need for the leave. The employee must provide the employer with written notice as far in advance as reasonable and practicable under the circumstances. The employer has the right to require the employee to provide the employer with documentation of the domestic violence or sexually violent offense that is the basis for the leave. The employer must retain any documentation provided to it in this manner in the strictest confidentiality, unless the disclosure is voluntarily authorized in writing by the employee or is authorized by a federal or State law, rule or regulation.

The NJ SAFE Act also prohibits an employer from discharging, harassing or otherwise discriminating or retaliating or threatening to discharge, harass or otherwise discriminate against an employee with respect to the compensation, terms, conditions or privileges of employment on the basis that the employee took or requested any leave that the employee was entitled to under the NJ SAFE Act, or on the basis that the employee refused to authorize the release of information deemed confidential under the NJ SAFE Act.

To obtain relief for a violation of the NJ SAFE Act, an aggrieved person must file a private cause of action in the Superior Court within one year of the date of the alleged violation.

***This notice must be conspicuously displayed.***



# Right to be Free of Gender Inequity or Bias in Pay, Compensation, Benefits or Other Terms and Conditions of Employment

*New Jersey and federal laws prohibit employers from discriminating against an individual with respect to his/her pay, compensation, benefits, or terms, conditions or privileges of employment because of the individual's sex.*

## FEDERAL LAW

Title VII of the Civil Rights Act of 1964 prohibits employment discrimination based on, among other things, an individual's sex. Title VII claims must be filed with the United States Equal Employment Opportunity Commission (EEOC) before they can be brought in court. Remedies under Title VII may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

The Equal Pay Act of 1963 (EPA) prohibits discrimination in compensation based on sex. EPA claims can be filed either with the EEOC or directly with the court. Remedies under the EPA may include the amount of the salary or wages due from the employer, plus an additional equal amount as liquidated damages.

Please be mindful that in order for a disparity in compensation based on sex to be actionable under the EPA, it must be for equal work on jobs the performance of which requires equal skill, effort, and responsibility, and which are performed under similar working conditions.

There are strict time limits for filing charges of employment discrimination. For further information, contact the EEOC at 800-669-4000 or at [www.eeoc.gov](http://www.eeoc.gov).

## NEW JERSEY LAW

The New Jersey Law Against Discrimination (LAD) prohibits employment discrimination based on, among other things, an individual's sex. LAD claims can be filed with the New Jersey Division on Civil Rights (NJDCR) or directly in court. Remedies under the LAD may include an order restraining unlawful discrimination, back pay, and compensatory and punitive damages.

Another State law, N.J.S.A. 34:11-56.1 et seq., prohibits discrimination in the rate or method of payment of wages to an employee because of his or her sex. Claims under this wage discrimination law may be filed with the New Jersey Department of Labor and Workforce Development (NJDLWD) or directly in court. Remedies under this law may include the full amount of the salary or wages owed, plus an additional equal amount as liquidated damages.

Please be mindful that under the State wage discrimination law a differential in pay between employees based on a reasonable factor or factors other than sex shall not constitute discrimination.

There are strict time limits for filing charges of employment discrimination. For more information regarding LAD claims, contact the NJDCR at 609-292-4605 or at [www.njcivilrights.gov](http://www.njcivilrights.gov). For information concerning N.J.S.A. 34:11-56.1 et seq., contact the Division of Wage and Hour Compliance within the NJDLWD at 609-292-2305 or at <http://lwd.state.nj.us>.

***This notice must be conspicuously displayed.***





# New Jersey Law Prohibits **Discrimination in Employment**

**ON THE BASIS OF:**

Race, Creed, Color, National Origin, Age, Ancestry, Nationality, Marital or Domestic Partnership or Civil Union Status, Sex, Pregnancy, Breastfeeding, Gender Identity or Expression, Disability, Liability for Military Service, Affectional or Sexual Orientation, Atypical Cellular or Blood Trait, Genetic Information (including the refusal to submit to genetic testing)

**BY:**

Private or State and Local Government Employers, Employment Agencies, or Labor Unions

**WITH RESPECT TO:**

Hiring, Promotion, Transfer, Demotion, Termination, Salary, Benefits, Other Privileges, Conditions or Terms of Employment, Layoff, Harassment, Apprenticeship and Training Programs, Job Referrals, or Union Membership

**OR:**

In Retaliation for Filing a Complaint, Participating or Testifying in Any Proceedings or for Opposing Any Acts Forbidden under the New Jersey Law Against Discrimination

**REMEDY MAY INCLUDE:**

An Order Restraining Unlawful Discrimination, Back Pay, Damages for Pain and Humiliation Experienced as a Result of Unlawful Discrimination, Punitive Damages, and Attorney's Fees

*It is also unlawful to publish employment advertisements which discriminate against persons in violation of the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1 et seq.*

Violations should be reported to the nearest office of the NJ Division on Civil Rights at **866-405-3050** (Toll-Free) or online **[www.NJCivilRights.gov](http://www.NJCivilRights.gov)**

**Northern Regional Office**

31 Clinton Street  
Newark, NJ 07102  
Phone: (973) 648-2700  
Fax: (973) 648-4405

**Central Regional Office**

140 East Front Street  
P.O. Box 090  
Trenton, NJ 08625-0090  
Phone: (609) 292-4605  
Fax: (609) 984-3812

**Southern Regional Office**

5 Executive Campus  
Suite 107  
Cherry Hill, NJ 08034  
Phone: (856) 486-4080  
Fax: (856) 486-2255

**South Shore Regional Office**

1325 Boardwalk  
Tennessee Ave. & Boardwalk  
Atlantic City, NJ 08401  
Phone: (609) 441-3100  
Fax: (609) 441-3578



The regulations of the New Jersey Division on Civil Rights require that all employers, employment agencies and labor organizations who are covered by the New Jersey Law Against Discrimination shall display this official poster in places easily visible to all employees and applicants. N.J.A.C. 13:8-1.2.

**NJ12E**



rev. 4.8.18



**Labor Law Compliance Center**  
(800) 801-0597  
[www.laborlawcc.com](http://www.laborlawcc.com)

# The New Jersey Family Leave Act

The New Jersey Family Leave Act entitles certain employees to take up to 12 weeks of family leave in a 24-month period without losing their jobs. With some exceptions, employers must provide this type of leave if:

- The EMPLOYER has at least 50 employees (or at least 30 employees as of June 30, 2019), or is a government entity, regardless of size.
- The EMPLOYEE has worked for that employer for at least one year, and has worked at least 1,000 hours during the last 12 months.
- The LEAVE OF ABSENCE is being taken to care for or bond with a child within 1 year of the child's birth or placement for adoption or foster care, OR to care for a family member, or someone who is the "equivalent" of family, who has a serious health condition.

Note that the New Jersey Family Leave Act **does not** provide leave for the employee's own health condition.

Employees may be eligible for additional leave under the federal Family and Medical Leave Act.

Except when emergent circumstances require shorter notice, the employee must give the employer the following notice before taking Family Leave:

- For intermittent leave, at least 15 days' notice;
- For consecutive leave to care for a newborn or a child placed for foster care or adoption, at least 30 days' notice; and
- For consecutive leave to care for a family member with a serious health condition, notice "in a reasonable and practicable manner."
- In emergent circumstances, the employee should give the employer as much notice as possible.

To ensure that the employee meets the eligibility requirements, the employer may require the employee to provide a certification from a health care provider regarding the family member's serious health condition, the date of a newborn's birth or the date of placement for adoption or foster care.

To get more information or to determine whether you can file a complaint with DCR, visit **[www.NJCivilRights.gov](http://www.NJCivilRights.gov)** or contact one of the regional offices listed below:

#### Northern Regional Office

31 Clinton Street  
Newark, NJ 07102  
Phone: (973) 648-2700  
Fax: (973) 648-4405

#### Central Regional Office

140 East Front Street  
P.O. Box 090  
Trenton, NJ 08625-0090  
Phone: (609) 292-4605  
Fax: (609) 984-3812

#### Southern Regional Office

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Suite 107  
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Phone: (856) 486-4080  
Fax: (856) 486-2255

#### South Shore Regional Office

1325 Boardwalk  
Tennessee Ave. & Boardwalk  
Atlantic City, NJ 08401  
Phone: (609) 441-3100  
Fax: (609) 441-3578



State regulations require all employers covered by the New Jersey Family Leave Act to display this official poster in places easily visible to all employees. N.J.A.C. 13:8-2.2.

NJ13E



rev.4.5.19



**Labor Law Compliance Center**  
(800) 801-0597  
[www.laborlawccc.com](http://www.laborlawccc.com)

# New Jersey Law Prohibits **Discrimination** in Housing

**ON THE BASIS OF:**

Race, Creed, Color, National Origin, Ancestry, Nationality, Marital or Domestic Partnership or Civil Union Status, Familial Status, Sex, Pregnancy, Breastfeeding, Gender Identity or Expression, Affectional or Sexual Orientation, Disability, Source of Lawful Income or Source of Lawful Rent Payment (including Section 8), or Liability for Service in the U.S. Armed Forces.

**BY:**

All Persons including Real Estate Agents or Brokers, Financial Institutions, Property Owners, Landlords, or Building Superintendents, and Their Agents and Employees

**WITH RESPECT TO:**

- The Sale, Rental or Lease of Real Property
- Listing or Advertising of Real Property
- Receipt or Transmittal of Offers to Purchase or Rent Real Property
- Application and Terms of a Mortgage or Other Loan

**REMEDY MAY INCLUDE:**

An Order Restraining Unlawful Discrimination, Reimbursement for Financial Loss, Damages for Pain and Humiliation Experienced as a Result of Unlawful Discrimination, Punitive Damages, and Attorney's Fees

*It is also unlawful to publish real estate advertisements which express any discrimination against persons protected by the New Jersey Law Against Discrimination, N.J.S.A. 10:5-1 et seq.*

Violations should be reported to the nearest office of the NJ Division on Civil Rights at **866-405-3050** (Toll-Free) or online **[www.NJCivilRights.gov](http://www.NJCivilRights.gov)**

**Northern Regional Office**

31 Clinton Street  
Newark, NJ 07102  
Phone: (973) 648-2700  
Fax: (973) 648-4405

**Central Regional Office**

140 East Front Street  
P.O. Box 090  
Trenton, NJ 08625-0090  
Phone: (609) 292-4605  
Fax: (609) 984-3812

**Southern Regional Office**

5 Executive Campus  
Suite 107  
Cherry Hill, NJ 08034  
Phone: (856) 486-4080  
Fax: (856) 486-2255

**South Shore Regional Office**

1325 Boardwalk  
Tennessee Ave. & Boardwalk  
Atlantic City, NJ 08401  
Phone: (609) 441-3100  
Fax: (609) 441-3578



*The regulations of the New Jersey Division on Civil Rights require that all real estate brokers and persons who engage in the business of selling or renting real property who are covered by the New Jersey Law Against Discrimination shall display this official poster in places easily visible to all prospective tenants and purchasers. N.J.A.C. 13:8-1.3.*

**NJ14E**



rev.4.8.18



**Labor Law Compliance Center**  
(800) 801-0597  
[www.laborlawcc.com](http://www.laborlawcc.com)



# New Jersey Law Prohibits **Discrimination** in Places of Public Accommodation

**ON THE BASIS OF:**

Race, Creed, Color, National Origin, Ancestry, Nationality, Marital or Domestic Partnership or Civil Union Status, Sex, Pregnancy, Breastfeeding, Gender Identity or Expression, Affectional or Sexual Orientation, Disability, or Liability for Service in the U.S. Armed Forces.

**BY:**

A Proprietor, Manager, Owner, Superintendent Lessee, Agent or Employee

**WITH RESPECT TO:**

The Services, Facilities, Privileges, or Accommodations Provided by Public Accommodations (whether or not it has a building, headquarters, office or other place). Public Accommodations include, but are not limited to, schools, government buildings, courts, restaurants, taverns libraries, hotels, gymnasiums, theaters and hospitals.

**REMEDY MAY INCLUDE:**

An Order Restraining Unlawful Discrimination, Reimbursement for Financial Loss, Damages for Pain and Humiliation Experienced as a Result of Unlawful Discrimination, Punitive Damages, and Attorney's Fees

Violations should be reported to the nearest office of the NJ Division on Civil Rights at **866-405-3050** (Toll-Free) or online **[www.NJCivilRights.gov](http://www.NJCivilRights.gov)**

**Northern Regional Office**

31 Clinton Street  
Newark, NJ 07102  
Phone: (973) 648-2700  
Fax: (973) 648-4405

**Central Regional Office**

140 East Front Street  
P.O. Box 090  
Trenton, NJ 08625-0090  
Phone: (609) 292-4605  
Fax: (609) 984-3812

**Southern Regional Office**

5 Executive Campus  
Suite 107  
Cherry Hill, NJ 08034  
Phone: (856) 486-4080  
Fax: (856) 486-2255

**South Shore Regional Office**

1325 Boardwalk  
Tennessee Ave. & Boardwalk  
Atlantic City, NJ 08401  
Phone: (609) 441-3100  
Fax: (609) 441-3578



The regulations of the New Jersey Division on Civil Rights require that all places of public accommodation who are covered by the New Jersey Law Against Discrimination shall display this official poster in places easily visible to all persons seeking or using the accommodations. N.J.A.C. 13:8-1.4.

**NJ15E**



rev.4.8.18



**Labor Law Compliance Center**  
(800) 801-0597  
[www.laborlawcc.com](http://www.laborlawcc.com)

# New Jersey Earned Sick Leave

## Notice of Employee Rights

Under New Jersey's Earned Sick Leave Law, most employees have a right to accrue up to 40 hours of earned sick leave per year. Go to <https://nj.gov/labor/> to learn which employees are covered by the law.

**New employees must receive this written notice from their employer when they begin employment, and existing employees must receive it by November 29, 2018. Employers must also post this notice in a conspicuous and accessible place at all work sites, and provide copies to employees upon request.**

## YOU HAVE A RIGHT TO EARNED SICK LEAVE.

### Amount of Earned Sick Leave

Your employer must provide up to a total of 40 hours of earned sick leave every benefit year. Your employer's benefit year is:

Start of Benefit Year: \_\_\_\_\_ End of Benefit Year: \_\_\_\_\_

### Rate of Accrual

You accrue earned sick leave at the rate of 1 hour for every 30 hours worked, up to a maximum of 40 hours of leave per benefit year. Alternatively, your employer can provide you with 40 hours of earned sick leave up front.

### Date Accrual Begins

You begin to accrue earned sick leave on October 29, 2018, or on your first day of employment, whichever is later.

*Exception:* If you are covered by a collective bargaining agreement that was in effect on October 29, 2018, you begin to accrue earned sick leave under this law beginning on the date that the agreement expires.

### Date Earned Sick Leave is Available for Use

You can begin using earned sick leave accrued under this law on February 26, 2019, or the 120th calendar day after you begin employment, whichever is later. However, your employer can provide benefits that are more generous than those required under the law, and can permit you to use sick leave at an earlier date.

### Acceptable Reasons to Use Earned Sick Leave

You can use earned sick leave to take time off from work when:

- You need diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or you need preventive medical care.
- You need to care for a **family member** during diagnosis, care, treatment, or recovery for a mental or physical illness, injury, or health condition; or your family member needs preventive medical care.
- You or a family member **have been the victim of domestic violence or sexual violence** and need time for treatment, counseling, or to prepare for legal proceedings.
- You need to attend **school-related conferences, meetings, or events** regarding your child's education; or to attend a school-related meeting regarding your child's health.
- Your employer's business **closes due to a public health emergency** or you need to care for a child whose school or child care provider closed due to a public health emergency.

### Family Members

The law recognizes the following individuals as "family members:"

- Child (biological, adopted, or foster child; stepchild; legal ward; child of a domestic partner or civil union partner)
- Grandchild
- Sibling
- Spouse
- Domestic partner or civil union partner
- Parent
- Grandparent
- Spouse, domestic partner, or civil union partner of an employee's parent or grandparent
- Sibling of an employee's spouse, domestic partner, or civil union partner
- Any other individual related by blood to the employee
- Any individual whose close association with the employee is the equivalent of family



Advance Notice

If your need for earned sick leave is foreseeable (can be planned in advance), your employer can require up to 7 days' advance notice of your intention to use earned sick leave. If your need for earned sick leave is unforeseeable (cannot be planned in advance), your employer may require you to give notice as soon as it is practical.

Documentation

Your employer can require reasonable documentation if you use earned sick leave on 3 or more consecutive work days, or on certain dates specified by the employer. The law prohibits employers from requiring your health care provider to specify the medical reason for your leave.

Unused Sick Leave

Up to 40 hours of unused earned sick leave can be carried over into the next benefit year. However, your employer is only required to let you use up to 40 hours of leave per benefit year. Alternatively, your employer can offer to purchase your unused earned sick leave at the end of the benefit year.

You Have a Right to be Free from Retaliation for Using Earned Sick Leave

Your employer cannot retaliate against you for:

- Requesting and using earned sick leave
- Filing a complaint for alleged violations of the law
- Communicating with any person, including co-workers, about any violation of the law
- Participating in an investigation regarding an alleged violation of the law, and
- Informing another person of that person's potential rights under the law.

Retaliation includes any threat, discipline, discharge, demotion, suspension, or reduction in hours, or any other adverse employment action against you for exercising or attempting to exercise any right guaranteed under the law.

You Have a Right to File a Complaint

You can file a complaint with the New Jersey Department of Labor and Workforce Development online at [nj.gov/labor/wagehour/complnt/filing\\_wage\\_claim.html](https://nj.gov/labor/wagehour/complnt/filing_wage_claim.html) or by calling 609-292-2305 between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday.

Keep a copy of this notice and all documents that show your amount of sick leave accrual and usage.

You have a right to be given this notice in English and, if available, your primary language.

For more information visit the website of the Department of Labor and Workforce Development: [nj.gov/labor](https://nj.gov/labor).

Enforced by: NJ Department of Labor and Workforce Development  
Division of Wage and Hour Compliance, PO Box 389, Trenton, NJ 08625-0389 • 609-292-2305  
This and other required employer posters are available free online at [nj.gov/labor](https://nj.gov/labor), or from the Office of Constituent Relations, PO Box 110, Trenton, NJ 08625-0110 • 609-777-3200.  
If you need this document in Braille or large print, call 609-292-2305. TTY users can contact this department through the New Jersey Relay: 7-1-1.



Display this poster in a conspicuous place

MW-565 (1/19)





# NEW JERSEY LAW PROHIBITS WORKER MISCLASSIFICATION

## NOTICE OF EMPLOYEE RIGHTS & EMPLOYER RESPONSIBILITIES

### WHAT IS MISCLASSIFICATION?

- Misclassification is the practice of an employer improperly classifying employees as independent contractors.
- Misclassification may illegally deprive workers of basic rights, protections, and benefits guaranteed to employees such as the right to be paid the **minimum wage**, the right to **overtime pay**, **time and mode of pay** protections, the protection against **illegal deductions** from pay, **unemployment compensation**, **temporary disability benefits**, **family leave insurance benefits**, **workers' compensation**, **family leave** and **earned sick leave**.
- Often when workers are paid in cash "off the books", it may be a method to hide misclassification or other employment related legal obligations.

### AM I AN EMPLOYEE OR AN INDEPENDENT CONTRACTOR?

- Under New Jersey's Unemployment Compensation Law, Wage and Hour Law, Wage Payment Law, Wage Collection Law, Temporary Disability Benefits Law (including sections providing for Family Leave Insurance) and Earned Sick Leave Law, if you perform a service and are paid, **you are presumed to be an employee**, unless the employer can prove all three of the following:
  - (A) You have been and will continue to be free from control or direction over performance of the service, both under a contract of service and in fact; and
  - (B) The service is either outside the usual course of the business for which such service is performed, or the service is performed outside of all the places of business of the enterprise for which such service is performed; and
  - (C) You are customarily engaged in an independently established trade, occupation, profession or business.
- This is referred to in New Jersey as the **"ABC test"** for independent contractor status.
- Please go to [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn about the factors considered for each of the three above tests.

### DO I HAVE TO PROVE THAT I AM AN EMPLOYEE?

- No. If you worked and were paid, you are presumed to be an employee. It is **the employer's burden** to show that all three parts of the ABC test are met.
- If the employer can't meet its burden to establish all **three** parts of the ABC test, then you are deemed to be an employee, entitled to the rights, protections, and benefits of an employee under the above-cited New Jersey laws.
- If you believe you are misclassified, email [misclass@nj.dol.gov](mailto:misclass@nj.dol.gov).

### DOES IT MATTER IF I RECEIVED AN IRS FORM 1099, AS OPPOSED TO IRS FORM W-2?

- No. It does not matter which federal tax form the employer uses to report earnings.
- What matters are the facts surrounding your working relationship with the employer and the application of the ABC test to those facts.

### IF MY EMPLOYER HAD ME SIGN AN INDEPENDENT CONTRACTOR AGREEMENT BEFORE HIRING ME, DOES THAT MAKE ME AN INDEPENDENT CONTRACTOR?

- No. Your employment status is determined based on an analysis of all the facts surrounding your relationship with the employer under the ABC test.
- NJ DOL would review the agreement you signed but your employment relationship would not be determined by this agreement alone.
- New Jersey courts have ruled that to consider only the agreement, if one exists, and not the totality of the facts surrounding your relationship with the presumed employer, would be to "place form over substance," which the courts say is wrong.

### WHAT HAPPENS WHEN IT IS FOUND BY A STATE AGENCY OR COURT THAT AN EMPLOYER HAS MISCLASSIFIED AN EMPLOYEE AS AN INDEPENDENT CONTRACTOR?

In addition to the award of a remedy or remedies to make the misclassified employee or the State agency whole for the employer's violation of the underlying New Jersey wage, benefit or tax law (for example, the award of back pay to the misclassified employee who has been illegally deprived of the statutory minimum wage or overtime premium pay in violation of the State Wage and Hour law, or whose pay was subject to illegal deductions in violation of the State Wage Payment law), New Jersey law also empowers the Department of Labor and Workforce Development to take **actions** and impose **penalties** against an employer who has misclassified employees including:

- A **penalty paid by the employer to the misclassified employee** of not more than 5 percent of the worker's gross earnings over the past 12 months.
- A **penalty of up to \$250 per misclassified employee for a first violation and up to \$1,000 per misclassified employee for each subsequent violation**.
- For violation of State wage, benefit or tax laws in connection with the misclassification of employees, the imposition of
  - A **stop-work order**.
  - The **suspension or revocation of any one or more licenses that are held by the employer** and that are necessary to operate the employer's business.
  - Additional **penalties and fees payable to the Department** and where wages are owed to the employee, an additional amount in **liquidated damages payable to the employee equal to not more than 200 percent of the wages owed**.

### AM I PROTECTED FROM RETALIATION BY MY EMPLOYER FOR REPORTING MISCLASSIFICATION?

- Employees are protected from retaliation by their employers for having made an inquiry or complaint to the employer, to the Commissioner of Labor or to an authorized representative regarding any possible violation by the employer of any State wage, benefit or tax law, including those inquiries or complaints that involve misclassification, or because the employee caused to be instituted or is about to cause to be instituted any proceeding under or related to State wage, benefit or tax law, or because the employee has testified or is about to testify in such a proceeding.
- Where such retaliation has occurred, the Department is authorized by law to issue an administrative penalty against the employer; however, only the courts are authorized by law to order reinstatement and/or back pay.

### REPORTING MISCLASSIFICATION

If you have been misclassified and would like to file a claim, you can do so here: <https://wagehour.dol.state.nj.us/default.htm>

To seek further information:

<b>EMAIL:</b> <a href="mailto:misclass@dol.nj.gov">misclass@dol.nj.gov</a>	<b>CALL:</b> 609-292-2321	<b>FAX:</b> 609-292-7801	<b>WRITE:</b> Employer Accounts Subject – Misclassification NJ Department of Labor and Workforce Development 1 John Fitch Plaza P.O. Box 942 Trenton, NJ 08625-0942
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- Whichever way you chose to reach out, multilingual staff will be able to assist you and translation assistance made available as needed
- You can also visit [www.myworkrights.nj.gov](http://www.myworkrights.nj.gov) to learn more about misclassification.

DISPLAY THIS POSTER IN A CONSPICUOUS PLACE



NJ.GOV/LABOR

