

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

NOTICE TO EMPLOYERS AND OTHER PREPARERS OF 2018 W-2 WAGE AND TAX STATEMENTS

In order to assist New Jersey employers and other preparers of Form W-2, Wage and Tax Statements, regarding the proper reporting of calendar year 2018 withholdings of employee contributions for:

- Unemployment Insurance
- Workforce Development/Supplemental Workforce Fund
- New Jersey Disability Insurance
- Family Leave Insurance

The New Jersey Department of Labor and Workforce Development and the New Jersey Division of Taxation have established official 2018 W-2 reporting guidelines for New Jersey. For information related to the New Jersey Department of Labor and Workforce Development call (609) 633-6400.

Filled-in sample W-2's showing the placement of the required New Jersey information are attached.

General information regarding preparation of Form W-2 and the placement of State Income Tax data can be obtained by calling the Taxation Customer Service Center at (609) 292-6400.

2018 W-2 SAMPLE: PREFERRED

How to Report Worker Contributions for Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund, State Disability Insurance, Family Leave Insurance, Employee Withholding for New Jersey Gross Income Tax

| | | a. Employee's Socia | al Security number | | | | | | |
|---|--|--|---|---|--|-----------------------|---------------------------------|------------------|--|
| b Employer identification number (EIN) | | | | 1 Wages, tips, other compensation | | | 2 Federal income tax withheld | | |
| c Employer's name, address, and ZIP code | | | | 3 Social Security wages | | | 4 Social Security tax withheld | | |
| | | | | 5 Medicare wag | ges and tips | 6 | 6 Medica | are tax withheld | |
| | | | | 7 Social Securit | ty tips | | 8 Allocated tips | | |
| d Control number | | | | 9 Advance EIC payment | | | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. | | | | 11 Nonqualified plans | | | 12a See instructions for box 12 | | |
| | | | | | | ick pay | 12b C O D E | | |
| | | | * | UI/WF/SWF DI -64.03 | | | C O D E 12b | | |
| f. Emplo | yee's address and ZIP code | • | | DI P.P. # XX | XXXXXX | XXX | C O D E | | |
| 15 State | Employer's state ID number 234-567-890/000 | 16 State wages, tips, etc. 33,700.00 | 17 State income tax 525.00 | 18 Local wages, tip | os, etc. | 19 Local ind | come tax | 20 Locality name | |
| | FLI P.P. # | xxxxxxxxx | → 30.33 - FLI | | | | | | |
| W-2 | Wage and Tax Statement | 2018 | | Depar | tment of | Treasury | - Internal R | Revenue Service | |
| | New Jersey Taxpayer Identification Number | | Worker Contributions | | Disability Ins | | lumber | | |
| | Taxation's Custor Center at 609-29 New Jersey Depa | Taxation's Customer Service Center at 609-292-6400 or the New Jersey Department of | | irance, ment upplemental | (DI P. P. Numb To be entered of employers who approved contri | | only by have an | | |
| if you are unsure of your New | | State Disability Insu | | ance Private Disabil Phone 609-29: | | ty Plan. 2-2720 if | | | |
| | Jersey Taxpayer Number. | , | Family Leave Insurance you are unsure Private Plan N Please Note: | | , | | | | |
| | Family Leave Insurance Private Plan Number (FLI P.P.#) | | The Taxable Wage UI/WF/SWF, DI, and | Taxable Wage Base for VF/SWF, DI, and FLI poses for 2018 is \$33,700. | | | | | |
| | To be entered on | ly by | | | | | | | |

employers who have an approved contributory Private Family Leave Insurance Plan. Phone 609-292-2720 if you are unsure of your Private Plan

Number.

2018 W-2 SAMPLE: ACCEPTABLE ALTERNATE

How to Report Worker Contributions for Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund, State Disability Insurance, Family Leave Insurance, Employee Withholding for New Jersey Gross Income Tax

| | | a. Employee's Social S | Security number | | | | | |
|---|---|---|---|---|---|---------------------------------|--|--|
| b Employer identification number (EIN) | | | | 1 Wages, tips, other compensation 2 Federal income tax with | | | | |
| c Employer's name, address, and ZIP code | | | | 3 Social Security wages | 4 Sc | 4 Social Security tax withheld | | |
| | | | | 5 Medicare wages and ti | ps 6 M | 6 Medicare tax withheld | | |
| | | | | 7 Social Security tips | 8 AI | 8 Allocated tips | | |
| d Control number | | | | 9 Advance EIC payment | 10 De | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. | | | Suff. | 11 Nonqualified plans | 12a Se | 12a See instructions for box 12 | | |
| | | | | 13. Statutory Retirement employee plan | Third-party sick pay 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 | | | |
| f. Emp | loyee's address and ZIP code | | | | 0 0 | | | |
| 15 State | Employer's state ID number 234-567-890/000 | 16 State wages, tips, etc. 33,700.00 | 17 State income tax 525.00 | 18 Local wages, tips, etc. | 19 Local income tax 143.22 64.03 | 20 Locality name UI/WF/SWF DI | | |
| _ | DI P.P. # XXXXXXXXXX | | FLI P.P. # | xxxxxxxxx | 30.33 | ← FLI | | |
| W | I-2 Wage and Tax Statement | 2018 | | Departme | ent of Treasury - I | nternal Revenue Service | | |
| | Disability Insurance Private Plan Number (DI P. P. Number) To be entered only by employers who have an approved contributory Private Disability Plan. Phone 609-292-2720 if you are unsure of your Private Plan Number. Call the New Jersey Division of Taxation's Customer Service Center at 609-292-6400 or the New Jersey Department of Labor and Workforce Development at 609-633-6400 if you are unsure of your New Jersey Taxpayer Identification Number. | | Family Leave Insu Private Plan Numl (FLI P.P.#) To be entered only employers who have approved contribute Private Family Leave Insurance Plan. Pt 609-292-2720 if you unsure of your Priv Plan Number. | by Wor Part Wor Part Wor we enone u are ate Farr | Worker Contributions Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund. State Disability Insurance Family Leave Insurance Please Note: The Taxable Wage Base for UI/WF/SWF, DI and FLI | | | |

purposes for 2018 is \$33,700.

2018 W-2 SAMPLE: ACCEPTABLE ALTERNATIVE

How to Report Worker Contributions for Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund, State Disability Insurance, Family Leave Insurance, Employee Withholding for New Jersey Gross Income Tax

| | | a. Employee's Socia | al Security number | | | | | |
|--|---|--------------------------------------|---|---------------------------------------|--|---------------------------------|----------------------------|--|
| | | | | | | | | |
| b Emplo | oyer identification number (El | IN) | | 1 Wages, tips, other | compensation | 2 Federa | al income tax withheld | |
| c Employer's name, address, and ZIP code | | | | 3 Social Security was | ges | 4 Social Security tax withheld | | |
| | | | | 5 Medicare wages ar | nd tips | 6 Medicare tax withheld | | |
| | | | | 7 Social Security tips | ; | 8 Allocated tips | | |
| d Contro | d Control number | | | | nent | 10 Dependent care benefits | | |
| e Employee's first name and initial Last name Suff. | | | | 11 Nonqualified plans | | 12a See instructions for box 12 | | |
| ——— | | | | 13. Statutory Retiremer employee plan | sick pay | 12b C O D E 12b | | |
| f Emplo | oyee's address and ZIP code | | | FLI - 30.33 | | COD | | |
| 15 State | Employer's state ID number 234-567-890/000 | 16 State wages, tips, etc. 33,700.00 | 17 State income tax 525.00 | 18 Local wages, tips, etc. | 19 Local ir | | 20 Locality name DI P.P. # | |
| | | | | | → XXXXX | XXXXX | FLI P.P.# | |
| W-2 | Wage and Tax Statement | 2018 | Department of Treasu | ry - Internal Revenue S | Service | | | |
| ▼ New Jersey Taxpayer | | payer | Worker Contributions | | Disability Insurance Private Plan | | | |
| Taxation's Customer Service Center at 609-292-6400 or the New Jersey Department of Labor and Workforce Development at 609-633-6400 if you are unsure of your New | | | Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund. State Disability Insurance Family Leave Insurance Please Note: | | Number (DI P. P. Number) To be entered only by employers who have an approved contributory Private Disability Plan. Phone 609-292-2720 if you are unsure of your Private Plan Number. Family Leave Insurance Private Plan Number (FLI P.P.#) | | | |
| | | | The Taxable Wage Base for UI/WF/SWF, DI, and FLI purposes for 2018 is \$33,700. | | To be entered only by employers who have an approved contributory Private Family Leave Insurance Plan. Phone 609-292-2720 if you are unsure of your Private Plan Number. | | | |