UC-45 (7-26)

State of New Jersey
Department of Labor and Workforce Development
DIVISION OF EMPLOYER ACCOUNTS
PO Box 913, Trenton, New Jersey 08625-0913

Voluntary Contribution Report

FOR FISCAL YEAR
JULY 1, 2026 - JUNE 30, 2027

DO NOT WRITE IN THIS SPACE

TAXPAYER'S
IDENTIFICATION NO. _____

AMOUNT OF PAYMENT $_____

DESIRED RATE _____ %

THIS FORM IS TO BE USED ONLY FOR THE PURPOSE OF SUBMITTING A VOLUNTARY PAYMENT OF ADDITIONAL CONTRIBUTIONS, IF ELIGIBLE AND IF YOU WISH TO MAKE SUCH A PAYMENT, IN ORDER TO ACQUIRE A MORE FAVORABLE RATE FOR THE CURRENT FISCAL YEAR.

CONDITIONS GOVERNING VOLUNTARY CONTRIBUTIONS

R.S. 43:21-7(c)(6) of the New Jersey Unemployment Compensation Law stipulates that "...any employer who has been assigned a contribution rate pursuant to subsection (c) of this section...may voluntarily make a payment of additional contributions, and upon such payment shall receive a recomputation of the experience rate applicable to such employer, including in the calculation the additional contribution so made."

The undersigned employer, pursuant to subsection 7(c)(6) of the New Jersey Unemployment Compensation Law, submits herewith a voluntary payment of additional contribution in the amount shown above.

It is understood that:

1. A voluntary payment of additional contributions must be made within thirty (30) days after the notification date on the annual notice of your employer unemployment contribution rate or by October 28, 2026, **whichever is earlier**. Late payments cannot be used to recompute your 2026-2027 unemployment tax rate.

2. No payment forwarded as additional contributions will be applied to the recomputation or redetermination of an employer's rate for the current tax year (July 1, 2026 to June 30, 2027), if the employer is delinquent for any period prior to the current fiscal year; in such case the remittance will be applied first to the past indebtedness and the balance, if any, will be considered as additional contributions.

3. Any adjustment resulting from the payment of additional contributions "shall be made only in the form of credits against accrued or future contributions."

4. A voluntary payment of additional contributions will not affect a currently assigned rate if a number is inserted in the block in Item "F" appearing on the notice of your employer unemployment contribution rate.

5. The determinations of the above amount of additional contributions and its adequacy to reduce the rate are the sole responsibility of the employer.

6. Voluntary payments of additional contributions must not be combined nor consolidated with any other type of payment. The remittance accompanying this report must be for the same amount as the amount of payment shown above and made payable to the **New Jersey Employment Security Agency**.

EMPLOYER'S NAME	DATE
TELEPHONE ( ) –	**DO NOT WRITE IN THIS SPACE**
SIGNED BY	
OFFICIAL POSITION	

HOW TO COMPUTE VOLUNTARY CONTRIBUTIONS

1. Find the New Jersey unemployment rate you desire on the Experience Rate Contribution Allocation Chart.

2. Find the lowest percentage on the same line with the rate you desire under the heading “POSITIVE RESERVE RATIO.”

3. Multiply the greater of the three- or five-year average of wages shown in Item D of your “NOTICE OF CONTRIBUTION RATES” by the percentage selected in item 2 above. The result is the total amount of contributions which you need in your RESERVE BALANCE in order for you to obtain the desired rate.

4. Subtract your current RESERVE BALANCE shown in Item C of your “NOTICE OF CONTRIBUTION RATES” from the amount determined in Item 3 above. The difference is the amount of additional contributions which must be submitted with this form as a VOLUNTARY CONTRIBUTION for you to obtain the reduced rate.

EXAMPLE: *PLUS* RESERVE RATIO

2.2%	Experience Rate Assigned for Fiscal Year 2026-2027	%
1.9%	Experience Rate Desired for Fiscal Year 2026-2027	%
$ 22,643	Greater of the Three- or Five-Year Average (Item D)	$
X 8 %	Lowest Reserve Ratio Applicable to the Rate Desired	X %
$ 1,811.44	Required Reserve	$
$ 1,351.79	Present Reserve Balance	$
$ 459.65	Voluntary Contribution Amount Required	$

EXAMPLE: *MINUS* RESERVE RATIO

5.1%	Experience Rate Assigned for Fiscal Year 2026-2027	%
3.6%	Experience Rate Desired for Fiscal Year 2026-2027	%
$ 26,500	Greater of the Three- or Five-Year Average (Item D)	$
X 0.0 %	Lowest Reserve Ratio Applicable to the Rate Desired	X %
$ 0.00	Required Reserve	$
$ - 795.00	Present Reserve Balance	-$
$ 795.00	Voluntary Contribution Amount Required	$

To determine if a voluntary contribution would benefit you, multiply your estimated taxable wages for the new fiscal year by the rate assigned, and then by the rate desired. The difference between these amounts, less the voluntary contribution needed to obtain that rate, is your estimated savings.

If you have any questions about completing this form, call (609) 633-6400 ext. 1272211