

Department of the Treasury
Division of Taxation
PO Box 269
Trenton NJ 08695-0269

Notice to Employers and Other Preparers of 2024 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 2024 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 2024 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-2s 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.

2024 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 Social Security number									
b Employer identification number (EIN)				1 Wages, tips, other comp	pensation	2 Federal income tax withheld			
c Employer's name, address, and ZIP code				3 Social Security wages	'	4 Social Security tax withheld			
				5 Medicare wages and tips		6 Medicare tax withheld			
			7 Social Security tips		8 Allocated tips				
d Control number				9		10 Dependent care benefits			
e Employe	ee's first name and initial	Last name	Suff.	11 Nonqualified plans		12a See instructions for box 12			
				13. Statutory Retirement employee plan	Third-party sick pay	12b C O D			
				14. Other		12c			
				UI/WF/SWF - 179 DI - 0.00).78	O D E			
				DI P.P. # XXXXX)	(XXXX ♠	12d c o D			
f. Employe	ee's address and ZIP code					E			
15 State NJ	Employer's state ID number 234-567-890/000			18 Local wages, tips, etc. 19 Local		income tax 20 Locality name			
	FLI P.P. #	XXXXXXXXXX	→145.26 - FLI						
W-2	Wage and Tax Statement	2024		Department of Tre	easury - Inte	ernal Reveni	ue Service		
	New Jersey Taxpayer Identification Number Call the New Jersey Division		Worker Contribut Unemployment Workforce Deve	Insurance,	Disability Insurance Private Plan Number (DI P.P. #)				
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.		Workforce Fund		To be entered only by employers who have an approved contributory					
		State DisabilityFamily Leave In		Private Disabi Phone (609) 2 if you are uns		20			
		Please Note: The Taxable Wage	Private Plan Number.						
Family Leave Insurance Private Plan Number (FLI P.P. #)			UI/WF/SWF purposis \$42,300. The Tal Base for FLI purpo						

\$161,400. There are no worker DI contributions required for 2024.

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.

2024 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 Security number									
b Employer identification number (EIN)					1 Wages, tips, other compe	ensation	2 Federal income tax withheld		
c Employer's name, address, and ZIP code					3 Social Security wages		4 Social Security tax withheld		
					5 Medicare wages and tips		6 Medicare tax withheld		
					7 Social Security tips		8 Allocated tips		
d Control	number	,			9		10 Dependent care benefits		
e Employ	ee's first name and initial	Last name	Suff.		11 Nonqualified plans		12a See instructions for box 12		
f. Employ:	ee's address and ZIP code					Third-party sick pay	12b		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income t	tay	18 Local wages, tips, etc.	19 Local ir		20 Locality name	
NJ	234-567-890/000	To otato magos, apo, oto:	., σ.α.σσ		.o zosa: magee, ape, etc.	179		UI/WF/SWF DI	
 	DI P.P. # XXXXXXXXXX		FLI P.P. # ◀		xxxxxxxxx	145	5.26	FLI	
W-2	Wage and Tax Statement	2024			Department of Trea				
Disability Insurance Private Plan Number (DI P.P. #) 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. New Jersey Taxpayer Identification 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) 633-640 if you are unsure of your New Jersey Taxpayer Identification Number.			ey Division omer Service 2-6400 or epartment force 09) 633-6400 f your New	••	Family Leave Insurance Private Plan Number (FLI P.P. #) 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. Worker Contributions • Unemployment Insura Workforce Development Plan Vorkforce Development Insura Workforce Development Plan Vorkforce Develo			oloyment Insurance, orce Development rship Fund/ emental Workforce Fund Disability Insurance Leave Insurance	

The Taxable Wage Base for UI/WF/SWF purposes for 2024 is \$42,300. The Taxable Wage Base for FLI purposes for 2024 is \$161,400. There are no worker DI contributions required for 2024.

2024 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 Social 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 wages and tips			6 Medicare tax withheld			
				7 Social Security tips		8 Allocated tips				
d Control nu	ımber			9			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 Retirement employee plan		hird-party ick pay	12b C O D			
				14. Other UI/WF/SWF - 1	179.78		12c C O D E			
- 	's address and ZIP code			FLI - 145.26			C O D E			
15 State E	Employer's state ID number 234-567-890/000	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips,	etc.		XXXXX	20 Locali	DI P.P. #	
ГΤ			\parallel			xxxxx	XXXXX	<	 FLI P.P. #	
W-2	Wage and Tax Statement	2024		Department of	Trea	sury - Inte	ernal Reve	nue Service		
New Jersey Taxpayer Identification 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.		 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 purposes for 2024 is \$42,300. The Taxable Wage Base for FLI purposes for 2024 is \$161,400. There are no worker DI contributions required for 2024. 		Disability Insurance Private Plan Number (DI P.P. #) 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. #) To be entered only by employers who have an approved contributory Private Family Leave		y by ave an ttory Plan. 2720 of your ber. curance wher				

Insurance Plan. Phone (609) 292-2720 if you are unsure of your Private

Plan Number.