



State of New Jersey

Department of the Treasury

Division of Taxation

PO Box 269

Trenton NJ 08695-0269

Notice to Employers and Other Preparers of 2025 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 2025 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 2025 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.

2025 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 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 number				9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f. Employee's address and ZIP code				13. Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C O D E	
				14. Other		12c C O D E	
				UI/WF/SWF - 184.02 DI - 380.42 DI P.P. # XXXXXXXXXXXX		12d C O D E	
15 State NJ	Employer's state ID number 234-567-890/000	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
FLI P.P. #		XXXXXXXXXXXX	545.82 - FLI				

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Wage and Tax Statement

2025

Department of Treasury - Internal Revenue 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.

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 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 2025 is \$43,300. The Taxable Wage Base for DI and FLI purposes for 2025 is \$165,400.

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.

2025 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 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 number				9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f. Employee's address and ZIP code				12a See instructions for box 12			
		13. Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b C O D E			
		14. Other		12c C O D E			
				12d C O D E			
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
NJ	234-567-890/000				184.02 380.42	UI/WF/SWF DI	
	DI P.P. # XXXXXXXXXXXX		FLI P.P. #	XXXXXXXXXXXX	545.82	FLI	

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Department of Treasury - Internal Revenue Service

→ **Disability Insurance
Private Plan Number
(DI P.P. #)**

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→ **New Jersey Taxpayer
Identification Number**

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↓ **Worker Contributions**

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				7 Social Security tips		8 Allocated tips	
d Control number				9		10 Dependent care benefits	
e Employee's first name and initial		Last name		Suff.		11 Nonqualified plans	
f. Employee's address and ZIP code				12b C O D E		12a See instructions for box 12	
				13. Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>			
				14. Other UI/WF/SWF - 184.02 DI - 380.42 FLI - 545.82		12c C O D E	
						12d C O D E	
15 State NJ	Employer's state ID number 234-567-890/000	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax XXXXXXXXXX XXXXXXXXXX	20 Locality name DI P.P. # FLI P.P. #	

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