

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 2015 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 2015 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 2015 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.

2015 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 Feder	2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social	4 Social security tax withheld	
				5 Medicare wages and tips		6 Medic	6 Medicare tax withheld	
				7 Social security tips		8 Alloca	8 Allocated tips	
d Control number				9 Advance EIC payment		10 Deper	10 Dependent care benefits	
e Employ	ee's first name and initial	Last name	Suff.	11 Nonqualified plans		12a See in	12a See instructions for box 12	
				13. Statutory Retirem employee plan		12b c D E		
			>	14. Other UI/WF/SWF -1	36.00	12c c		
			>	DI -80.00 DI P.P. # XXX		0 D E 12b C 0		
	vee's address and ZIP cod Employer's state ID number	e 16 State wages, tips, etc.	17 State income tax	19 Local wagoo tino .		D E income tax	20. Locality pama	
	234-567-890/000	32,250.00	525.00	18 Local wages, tips, o			20 Locality name	
	FLI P.P. #	XXXXXXXXXXX	→ 28.80 - FLI					
W-2	Wage and Tax	2015		Department of Treasury		y - Internal F	Revenue Service	
	Statement	2013	V		¥			
	New Jersey Taxpayer Identification Number Call the New Jersey Division of Taxation's Customer Service		Worker Contribution	ons		Disability Insurance Private Plan Number		
			Unemployment Insu Workforce Develop		(DI P. P. Nur	P. P. Number)		
			Partnership Fund/S Workforce Fund.	employers wh approved con urance Private Disab		no have an		
			State Disability Insu			ility Plan.		
			ance	Phone 609-2 you are unsu Private Plan	re of your			
	Number.		Please Note:		Number.			
Family Leave Insurance Private Plan Number (FLI P.P.#)		The Taxable Wage Base for UI/WF/SWF, DI, and FLI purposes for 2015 is \$32.000.						
	To be entered or employers who h approved contrib Family Leave Ins Phone 609-292-2 unsure of your P Number.	ave an utory Private urance Plan. 2720 if you are						

2015 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. Emp	oloyee's social security number					
b Employer identification number (EIN)		1 Wages, tips, other comp	pensation 2 Fe	2 Federal income tax withheld		
c Employer's name, address, and ZIP code		3 Social security wages	4 Sc	4 Social security tax withheld		
		5 Medicare wages and tip	s 6 Me	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 n	11 Nonqualified plans	12a Se	12a See instructions for box 12			
		13. Statutory Retirement Themployee plan	hird-party 12b sick pay 0 D 0 E			
	14. Other	12c				
			0 D E 12b C			
f. Employee's address and ZIP code			DE			
	ite wages, tips, etc.17State income tax52,250.00525.00	18 Local wages, tips, etc.	19 Local income tax 136.00 80.00	20 Locality name UI/WF/SWF DI		
DI P.P. # XXXXXXXXX	FLI P.P. # 🔫	XXXXXXXXXXX	28.80	← FLI		
W-2 Wage and Tax Statement	2015	Departmer	nt of Treasury - Ir	nternal Revenue Service		
Disability Insurance	Family Leave Insur		Worker Contributions			
(DI P. P. Number) To be entered only by employers who have an	Identification Number Call the New Jersey Division of Taxation's Customer Service Center	Private Plan Number (FLI P.P.#) To be entered only be employers who have approved contributor Private Family Leave	• Une Wor e an Part Wor	mployment Insurance, kforce Development nership Fund/Supplemental kforce Fund.		
Private Disability Plan. Phone 609-292-2720 if	Insurance Plan. Pho 609-292-2720 if you	one • State	State Disability Insurance			
Private Plan Number.	of Labor and Workforce Development at 609-633- 6400 if you are unsure of	unsure of your Priva Plan Number.	te • Fam	Family Leave Insurance Please Note:		
	your New Jersey Taxpayer Identification Number.		The UI/W purp	The Taxable Wage Base for UI/WF/SWF, DI and FLI purposes for 2015 is \$32,000.00.		

2015 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 of	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 Contro	d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Emplo	e Employee's first name and initial Last name Suff.				11 Nonqualified plans		nstructions for box 12	
				13. Statutory Retiremen employee plan	t Third-party sick pay □	12b C D E		
				14. Other UI/WF/SWF -136 DI -80.00	6.00	12c c D E		
f. Employee's address and ZIP code			FLI - 28.80		12b C D E			
15 State NJ	Employer's state ID number 234-567-890/000	16 State wages, tips, etc. 32,250.00	17 State income tax 525.00	18 Local wages, tips, etc.	19 Local in		20 Locality name DI P.P. #	
					→xxxxxx	xxxxxx	FLI P.P. #	
W-2	Wage and Tax Statement	2015	partment of Treasur	y - Internal Revenue S	ervice			
Taxation's Customer Service Center at 609-292-6400 or the New Jersey Department of Labor and Workforce Development at 609-633-6400		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 2015 is \$32.000		 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. 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		292-2720 if you		

Number.