

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

## Notice to Employers and Other Preparers of 2023 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 2023 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 2023 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.

## 2023 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 withhe				
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 E		
				14. Other		12c		
				UI/WF/SWF - 174 DI - 0.00	l.68	O D E		
				DI P.P. # XXXXX	(XXXX ♠	12d c o D		
f. Employe	ee's address and ZIP code					E		
15 State <b>NJ</b>	Employer's state ID number 234-567-890/000 116 State wages, tips, etc		17 State income tax	18 Local wages, tips, etc. 19 Local		income tax 20 Locality name		
	FLI P.P.#	XXXXXXXXXX	94.08 - FLI					
W-2	Wage and Tax Statement	2023		Department of Tre	easury - Inte	ernal Reveni	ue 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		<ul> <li>Worker Contributions</li> <li>Unemployment Insurance, Workforce Development</li> </ul>		▼ Disability Insurance Private Plan Number (DI P.P. #)			
			Partnership Fun Workforce Fund	nd/Supplemental I	employer approved	o be entered only by mployers who have an pproved contributory		
			<ul> <li>State Disability Insurance</li> <li>Family Leave Insurance</li> <li>Please Note:         <ul> <li>The Taxable Wage Base for</li> <li>UI/WF/SWF purposes for 2023</li> </ul> </li> </ul>		Private Disability Plan. Phone (609) 292-2720 if you are unsure of your Private Plan Number.			
Jersey Taxpayer Identification Number.								
Family Leave Insurance Private Plan Number (FLI P.P. #)			is \$41,100. The Ta Base for FLI purpo					

\$156,800. There are no worker DI contributions required for 2023.

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.

## 2023 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			
				Ì	7 Social Security tips		8 Allocated tips			
d Control number				$\exists$	9		10 Dependent care benefits			
e Employee's first name and initial Last name Suff.			T	11 Nonqualified plans 12			12a See instructions for box 12			
f. Employee's address and ZIP code				13. Statutory Retirement Third-party employee plan sick pay  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 to	tay	18 Local wages, tips, etc.	19 Local ir		20 Locality name		
NJ	234-567-890/000	To etate mages, upe, etc.	., στατο πισοπιο τ		To zood Hagoo, upo, oto.	174.		UI/WF/SWF		
	DI P.P. # XXXXXXXXXX		FLI P.P. # ◀		xxxxxxxxx	94	.08	FLI		
W-2	- Statement	2023			Department of Trea			•		
Disability Insurance Private Plan Number (DI P.P. #)  Call the New Jersey Division 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) 633-6400 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 Insurance Workforce Development Partnership Fund/ Supplemental Workforce • State Disability Insurance • Family Leave Insurance Please Note:			oloyment Insurance, orce Development rship Fund/ emental Workforce Fund Disability Insurance Leave Insurance		

The Taxable Wage Base for UI/WF/SWF purposes for 2023 is \$41,100. The Taxable Wage Base for FLI purposes for 2023 is \$156,800. There are no worker DI contributions required for 2023.

## 2023 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 Se	ecurity number					
b Employer identification number (	1 Wages, tips, other co	2 Federal income tax withheld					
c Employer's name, address, and 2	3 Social Security wage	4 Social Security tax withheld					
			5 Medicare wages and	I tips	6 Medicare	tax withheld	i
		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	12a See instructions for box 12			
			13. Statutory Retireme employee plan	nt Third-party sick pay	12b c o D		
			14. Other  UI/WF/SWF - 1  DI - 0.00	74.68	12c c o D E		
f. Employee's address and ZIP coo	e		FLI - 94.08		12d c o D E		
15 State   Employer's state ID nur NJ   234-567-890/00		tc. 17 State income tax	18 Local wages, tips, e	I	ncome tax	20 Localit	ty name DI P.P.#
- T	II	<b>T</b>		XXXXX	XXXXXX	<b>—</b>	  FLI P.P. #
W-2 Wage and Tax Statement	2023		Department of	Treasury - Inte	ernal Reven	ue Service	
Identification  Call the New of Taxation's Center at (6 the New Jer of Labor and Development if you are un	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.		Insurance, elopment and/Supplemental Insurance	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 Insurance Plan. Phone (609) 292-2720 if you are unsure of your Private

Plan Number.