



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 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 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.		
f. Employee's address and ZIP code		11 Nonqualified plans		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 UI/WF/SWF - 174.68 DI - 0.00 DI P.P. # XXXXXXXXXXXX		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	20 Locality name
	FLI P.P. #	XXXXXXXXXXXX	94.08 - FLI			

W-2

Wage and Tax Statement

2023

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 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.

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.

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 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.		
f. Employee's address and ZIP code		11 Nonqualified plans		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				174.68 0.00	UI/WF/SWF DI
	DI P.P. # XXXXXXXXXXXX		FLI P.P. #	XXXXXXXXXXXX	94.08	FLI

W-2

Wage and Tax Statement

2023

Department of Treasury - Internal Revenue Service

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Worker Contributions

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- Family Leave Insurance

Please Note:

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2023 W-2 SAMPLE: ACCEPTABLE ALTERNATIVE

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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.		
f. Employee's address and ZIP code		11 Nonqualified plans		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		
		UI/WF/SWF - 174.68 DI - 0.00 FLI - 94.08		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. #

W-2

Wage and Tax Statement

2023

Department of Treasury - Internal Revenue Service

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