



STATE OF NEW JERSEY  
DIVISION OF TAXATION

SALES TAX COLLECTION SCHEDULE

RATE 6.625% EFFECTIVE JANUARY 1, 2018

| Amount of Sale   | Tax to be Collected | Amount of Sale       | Tax to be Collected |
|------------------|---------------------|----------------------|---------------------|
| \$0.01 to \$0.07 | None                | \$5.82 to \$5.96 ... | .39                 |
| 0.08 to 0.22 ... | \$0.01              | 5.97 to 6.11 ...     | .40                 |
| 0.23 to 0.37 ... | .02                 | 6.12 to 6.26 ...     | .41                 |
| 0.38 to 0.52 ... | .03                 | 6.27 to 6.41 ...     | .42                 |
| 0.53 to 0.67 ... | .04                 | 6.42 to 6.56 ...     | .43                 |
| 0.68 to 0.83 ... | .05                 | 6.57 to 6.71 ...     | .44                 |
| 0.84 to 0.98 ... | .06                 | 6.72 to 6.86 ...     | .45                 |
| 0.99 to 1.13 ... | .07                 | 6.87 to 7.01 ...     | .46                 |
| 1.14 to 1.28 ... | .08                 | 7.02 to 7.16 ...     | .47                 |
| 1.29 to 1.43 ... | .09                 | 7.17 to 7.32 ...     | .48                 |
| 1.44 to 1.58 ... | .10                 | 7.33 to 7.47 ...     | .49                 |
| 1.59 to 1.73 ... | .11                 | 7.48 to 7.62 ...     | .50                 |
| 1.74 to 1.88 ... | .12                 | 7.63 to 7.77 ...     | .51                 |
| 1.89 to 2.03 ... | .13                 | 7.78 to 7.92 ...     | .52                 |
| 2.04 to 2.18 ... | .14                 | 7.93 to 8.07 ...     | .53                 |
| 2.19 to 2.33 ... | .15                 | 8.08 to 8.22 ...     | .54                 |
| 2.34 to 2.49 ... | .16                 | 8.23 to 8.37 ...     | .55                 |
| 2.50 to 2.64 ... | .17                 | 8.38 to 8.52 ...     | .56                 |
| 2.65 to 2.79 ... | .18                 | 8.53 to 8.67 ...     | .57                 |
| 2.80 to 2.94 ... | .19                 | 8.68 to 8.83 ...     | .58                 |
| 2.95 to 3.09 ... | .20                 | 8.84 to 8.98 ...     | .59                 |
| 3.10 to 3.24 ... | .21                 | 8.99 to 9.13 ...     | .60                 |
| 3.25 to 3.39 ... | .22                 | 9.14 to 9.28 ...     | .61                 |
| 3.40 to 3.54 ... | .23                 | 9.29 to 9.43 ...     | .62                 |
| 3.55 to 3.69 ... | .24                 | 9.44 to 9.58 ...     | .63                 |
| 3.70 to 3.84 ... | .25                 | 9.59 to 9.73 ...     | .64                 |
| 3.85 to 3.99 ... | .26                 | 9.74 to 9.88 ...     | .65                 |
| 4.00 to 4.15 ... | .27                 | 9.89 to 10.00 ...    | .66                 |
| 4.16 to 4.30 ... | .28                 | Over \$10 .....      | .66*                |
| 4.31 to 4.45 ... | .29                 | Over \$20 .....      | 1.33*               |
| 4.46 to 4.60 ... | .30                 | Over \$30 .....      | 1.99*               |
| 4.61 to 4.75 ... | .31                 | Over \$40 .....      | 2.65*               |
| 4.76 to 4.90 ... | .32                 | Over \$50 .....      | 3.31*               |
| 4.91 to 5.05 ... | .33                 | Over \$60 .....      | 3.98*               |
| 5.06 to 5.20 ... | .34                 | Over \$70 .....      | 4.64*               |
| 5.21 to 5.35 ... | .35                 | Over \$80 .....      | 5.30*               |
| 5.36 to 5.50 ... | .36                 | Over \$90 .....      | 5.96*               |
| 5.51 to 5.66 ... | .37                 | Over \$100 .....     | 6.63*               |
| 5.67 to 5.81 ... | .38                 | Over \$200 .....     | 13.25*              |

\*On amounts above \$10, the tax shall be \$0.06625 on each full dollar of the amount of sale, plus the tax on each part of a dollar in excess of a full dollar in accordance with the above formula.



STATE OF NEW JERSEY  
DIVISION OF TAXATION

URBAN ENTERPRISE ZONE SALES TAX  
COLLECTION SCHEDULE

FOR USE BY AUTHORIZED REDUCED RATE  
COLLECTORS OF SALES TAX UNDER THE URBAN  
ENTERPRISE ZONES ACT

RATE 3.3125% EFFECTIVE JANUARY 1, 2018

| Amount of Sale   | Tax to be Collected | Amount of Sale     | Tax to be Collected |
|------------------|---------------------|--------------------|---------------------|
| \$0.01 to \$0.15 | None                | \$6.80 to 7.09 ... | .23                 |
| 0.16 to 0.45 ... | \$0.01              | 7.10 to 7.39 ...   | .24                 |
| 0.46 to 0.75 ... | .02                 | 7.40 to 7.69 ...   | .25                 |
| 0.76 to 1.05 ... | .03                 | 7.70 to 7.99 ...   | .26                 |
| 1.06 to 1.35 ... | .04                 | 8.00 to 8.30 ...   | .27                 |
| 1.36 to 1.66 ... | .05                 | 8.31 to 8.60 ...   | .28                 |
| 1.67 to 1.96 ... | .06                 | 8.61 to 8.90 ...   | .29                 |
| 1.97 to 2.26 ... | .07                 | 8.91 to 9.20 ...   | .30                 |
| 2.27 to 2.56 ... | .08                 | 9.21 to 9.50 ...   | .31                 |
| 2.57 to 2.86 ... | .09                 | 9.51 to 9.81 ...   | .32                 |
| 2.87 to 3.16 ... | .10                 | 9.82 to 10.00 ...  | .33                 |
| 3.17 to 3.47 ... | .11                 | Over \$10 .....    | .33*                |
| 3.48 to 3.77 ... | .12                 | Over \$20 .....    | .66*                |
| 3.78 to 4.07 ... | .13                 | Over \$30 .....    | .99*                |
| 4.08 to 4.37 ... | .14                 | Over \$40 .....    | 1.33*               |
| 4.38 to 4.67 ... | .15                 | Over \$50 .....    | 1.66*               |
| 4.68 to 4.98 ... | .16                 | Over \$60 .....    | 1.99*               |
| 4.99 to 5.28 ... | .17                 | Over \$70 .....    | 2.32*               |
| 5.29 to 5.58 ... | .18                 | Over \$80 .....    | 2.65*               |
| 5.59 to 5.88 ... | .19                 | Over \$90 .....    | 2.98*               |
| 5.89 to 6.18 ... | .20                 | Over \$100 .....   | 3.31*               |
| 6.19 to 6.49 ... | .21                 | Over \$200 .....   | 6.63*               |
| 6.50 to 6.79 ... | .22                 | Over \$300 .....   | 9.94*               |

\*On amounts above \$10, the tax shall be \$0.33125 on each full \$10 of the amount of sale, plus the tax on each part of the sale amount in excess of a full \$10 in accordance with the above formula.