	New Jersey Workforce Innovation Notice	WD-PY25-12
	Issued By: Workforce Development, Division of Career Services	
	Approved By: Dr. Yolanda Allen, Assistant Commissioner Workforce Development	
	Issued Date: February 12, 2026	

SUBJECT: TEGL No. 26-16, Change 1

PURPOSE: The United States Department of Labor (USDOL) Employment and Training Agency (ETA) released the revised policy guidance, Training and Employment Guidance Letter (TEGL) No. 26-16, Change 1, on July 10, 2025, entitled *Guidance on the use of Supplemental Wage Information to implement the Performance Accountability Requirements under the Workforce Innovation and Opportunity Act (WIOA)*. The summary below provides key provisions from TEGL 26-16 Change 1. This state guidance also includes updated instructions for local areas regarding the recoding of supplemental wage record information in America's One-Stop Operating System (AOSOS) Next Gen (Attachment 1).

The full TEGL can be found here: TEGL 26-16, Change 1

Rescission: This guidance rescinds and replaces NJWIN 2-17 immediately.

SUMMARY: TEGL 26-16, Change 1 rescinds and replaces TEGL 26-16 and it provides clarification regarding supplemental wage information when reliance on such information is necessary for verifying and reporting on the following employment-related performance indicators:

- Employment Rate during the Second Quarter after Exit from the Program
- Employment Rate during the Fourth Quarter after Exit from the Program
- Median Earnings during the Second Quarter after Exit from the Program
- Effectiveness in Serving Employers

Supplemental Wage Records

In most situations, employment-based indicators will be determined by matching a participant's Social Security Number (SSN) against quarterly wage record through direct Unemployment Insurance (UI) wage match, obtained through either State UI data or the out-of-State wage record data exchange.

In some situations, a quarterly wage match will not be possible, such as when the participant has not provided a SSN or when the wage match Is not available. Individuals for whom a quarterly wage record match would not be available through the State UI data system include but are not limited to:

- Federal employees;
- Military employees; or
- Individuals who are self-employed.

Sources of supplemental wage information for the types of employees described above include:

▪ Federal employment records, such as military employment records, or records from the U.S. Department of Defense, U.S. Postal Service, and U.S. Office of Personnel Management;
▪ State New Hires Registry;
▪ State Department of Revenue or Taxation;
▪ Railroad Retirement System; and
▪ Other forms of supplemental wage information (see below)

Acceptable forms of supplemental wage information, relevant to the core program, include, but are not limited to tax documents, payroll records, and employer records such as:

▪ Copies of quarterly tax payment forms to the Internal Revenue Service, such as a Form 941 (Employer's Quarterly Tax Return);
▪ Copies of pay stubs (minimum of two pay stubs); or
▪ Signed letter or other information from employer on company letterhead attesting to an individual's employment status and earnings.

Other supplemental wage records:

▪ Post-Exit follow-up for the purposes of collecting employment and wage information (self-reported) from program participants;
▪ Detailed program staff case notes with employment and wage information obtained from the employer;
▪ Automated database systems or data matching with other partners with whom data sharing agreements exist; or
▪ Self-employment worksheets signed and attested to by program participants.

Action Required: Local workforce development boards must develop policies and procedures related to the collection, reporting and retention of supplemental wage information.

Contact us: For any questions regarding this guidance, please contact WIOAPolicy@dol.nj.gov.

Attachments

Attachment 1-Procedures for Collecting Supplemental Wage Information
Attachment 2-Recording Supplemental Wage Records in AOSOS
Attachment 3-Supplemental Wage Record Conversion Chart

References and Links:

- Guidance on the use of Supplemental Wage Information to implement the Performance Accountability Requirements under the Workforce Innovation and Opportunity Act (WIOA)

Attachment 1

PROCEDURES FOR COLLECTING SUPPLEMENTAL WAGE INFORMATION

The following is extracted from Guidance on the use of Supplemental Wage Information to Implement the Performance Accountability Requirements under the Workforce Innovation and Opportunity Act (WIOA).

During program intake, participants should be informed that they may be contacted later and asked about their employment outcomes. Therefore, program staff should inform participants at program entry about the supplemental wage information follow-up process and collect extensive contact information about them, such as addresses and phone numbers of relatives or others who may know the participants' whereabouts over time and employment information, if applicable. In addition, participants should be encouraged to provide new addresses and phone numbers when they move, and programs should implement procedures to update this information periodically while the participant remains enrolled in the program. These procedures can greatly assist in locating former participants months later when the supplemental wage information may need to be collected.

Data must be collected on participants' employment status during the 2nd and 4th Quarter (Q) after the participant exits the program and, for purposes of calculating levels of performance for the median earnings indicator. Data must be collected on participants' wages during the 2nd Q after exit from the program. Follow-up to collect supplemental wage information may be conducted by the State, local programs, or a third-party contractor. The timing for collecting supplemental wage information may vary based on whether the agency knows or expects that UI wage data will not be available for a participant following the exit from a program.

Note: The need for supplemental wage information for some individuals may not become apparent until no match is found in direct UI wage records or in federal or military employment records, which become available on a time-lagged basis.

- UI wage date for the employment rate and the median earnings indicators during the 2nd Q will not become available until the latter part of the 3rd Q after exit
- UI wage date for the education or employment rate during the 4thQ after exit will not become available until the latter part of the 5th Q after exit

Staff do not need to wait two quarters after the close of the 2nd and 4th full Q after exit to formally document that UI wage data are not available and begin collection of supplement wage information (for individuals who did not provide a SSN, or those not covered by UI wage data, such as those who received entrepreneurial or self-employment training). The optimal time to collect supplemental wage info is as soon as possible following the close of the 2nd and 4th full Q after exit. It is recommended that the programs remind the participants, before program exit, that they or their employers may be contacted to obtain confirmation of employment status and earnings, and to explain the expected timeframe for those follow-up contacts. This reminder is especially important for those participants for whom UI wage data are not available.

Attachment 1
Procedures For Collecting Supplemental Wage Information

AOSOS provides instruction on uploading documents directly into AOSOS, including the protocols for naming documents that are scanned and uploaded. **Attachment 3-WIOA Wage Conversion Chart** has also been provided for additional information.

Table 1 below summarizes the times when data match or supplemental wage data are to be collected

Table 1: Timeline For Commencing Data Collection for Employment-Related Performance Indicators		
Performance Indicator	**UI Wage Data Becomes Available**	**Collection of Supplemental Wage Information May Begin**
Employment Rate – Second Quarter after Exit (including Title I Youth)	During third or fourth quarter after exit	Beginning third quarter after exit
Employment Rate – Fourth Quarter after Exit (including Title I Youth)	During fifth or sixth quarter after exit (first or second quarter, next program year)	Beginning fifth quarter after exit
Median Earnings – Second Quarter after Exit	During third or fourth quarter after exit	Beginning third quarter after exit
Credential Attainment – within 1 Year after Exit	During second or third quarter after exit	Beginning second quarter after exit

For all performance indicators, exit is the point after which a participant who has received services through any program meets the criteria for exit from that program, or under an applicable common exit policy. For individuals for whom the agency knows or predicts UI wage data will not be available (such as those participants who do not provide an SSN, or for participants receiving entrepreneurial or self-employment training), Staff should begin collecting supplemental wage information as close to the reference period as possible.

Participants who provide an SSN and have exited a program, but for whom information is not yet available, are not included in performance calculations until such data subsequently become available. The Departments expect that UI employer tax record data for these indicators will generally be available, since there is a two-quarter lag built into the reporting periods to allow time for reporting participant exit and direct UI wage record match, and for obtaining supplemental wage information if a direct UI wage record match, or Federal or military employment record, is not yet available. In order to ensure data are available and

Attachment 1
Procedures For Collecting Supplemental Wage Information

reported consistently for all participants, UI data should be reported four quarters after exit for second quarter wage and employment information, and six quarters after exit for fourth

quarter information. This allows for a one-quarter lag in the reporting of UI wages by employers and an additional one-quarter lag for reporting by the core programs.

Example: If a participant exits the program between July 1, 2016, and September 30, 2016, (first quarter of program year (PY) 2016), the participant will not be included in the Employment Rate – Second Quarter After Exit until the quarterly report for the quarter ending September 30, 2017 (first quarter of PY 2017) and the annual report for PY 2017 for the period ending June 30, 2018. See Table 2 Below:

Table 2: Reporting Lag

PY 25				PY 26			
Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Participant Exit					Included in Measure (2Q after Exit)	Included in Measure (4Q after Exit)	

After the two-quarter lag concludes, if the information is still not available, wages will be converted to $0 permanently and employment status will be reported as not employed. Wages reported as $0 will indicate that the participant was unemployed in the second quarter after exit, counting as a negative outcome for purposes of calculating levels of performance for the Employment Rate Second Quarter after Exit indicator and excluding that participant from the calculations of levels of performance for the Median Earnings Second Quarter after Exit indicator. Likewise, if neither a wage record match nor supplemental wage information is available following a two-quarter lag after the end of the fourth quarter following program exit, the participant will be reported as unemployed in the fourth quarter after exit.

Note: For self-employed individuals, earnings (or net profit) can be calculated by subtracting total expenses from gross receipts. Not all self-employed individuals receive a salary, but the funds that represent income over expenses that are available to be invested back into the business are considered earnings.

Attachment 2
Recording Supplemental Wage Records in AOSOS

Figure 1:
Entering Information in Customer Services
In the **Customer Services** Module, click on the **Empl. Outcomes** tab. (Figure A1 below)
1. Select the **Type** from the dropdown menu
2. Enter the **Start Date**
3. Enter the employer's Federal Employer Identification Number (**Employer EIN/ID**) and/or
Employer Name
4. Click the **Employer Lookup**. Select the correct employer; this will populate the employer information fields and activate the Manual Wages button. If the employer is not in AOSOS, the employer information must be entered here.
5. Selecting the **Manual Wages** button will display a popup window (Figures A2 and A3 below). At this point, the manual wages may be entered by one of the two methods described below.

Figure A1 (Entering Information in Employment Outcomes)

Entering Manual Wages (Figure 2)
Method One (Wages per Quarter are Known)
1. Enter the **Wage Earned Date** (MMDDYYYY), which identifies the date the manual wages were

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Recording Supplemental Wage Records in AOSOS

earned or became actual. **The Wage Earned Date must be within the range of the Start and End Dates indicated in the Empl. Outcomes tab.**
2. Enter the **Salary Unit.**
6. Enter the wages earned per quarter in the **Manual Wages Amount** Field.

Figure 2 (Method One)
1. Enter the proper date in **Wages Earned Date (MMDDYYYY), which identifies the date the manual wages were earned or became actual. The Wage Earned Date must be within the range of the Start and End Dates indicated int he Empl. Outcomes tab.**
2. **Select the Salary Unit from the dropdown menu**
3. **Click Add. The Program Year and Quarter fields will populate.**

Method One (Wages per Quarter are Known) 1. Enter the Wage Earned Date (MMDDYYYY), which identifies the date the manual wages were earned or became actual. The Wage Earned Date must be within the range of the Start and End Dates indicated in the Empl. Outcomes tab. 2. Enter the Salary Unit. 6. Enter the wages earned per quarter in the Manual Wages Amount Field. Figure A2 (Method One

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Method 2 (Wages Need to be Calculated Based on Wages per Salary Unit) 1. Enter the Wage Earned Date (MMDDYYYY), which identifies the date the manual wages were earned or became actual. The Wage Earned Date must be within the range of the Start and End Dates indicated in the Empl. Outcomes tab. 2. Enter the Salary Unit.   3. Enter the Salary per Unit. 4. Enter the Number of Units. 5. Click Calculate. This will populate Manual Wages Amount field. The Program Year and Quarter will populate based on the Wage Earned Date

Figure 3 (Method Two)

Note: For either method, an error message will be generated if a value outside the allowed date range is entered.   Program Year A read only field will display the Program Year and the Quarter of the Wage Earned Date. The value is defined as the calendar year of the most recent July.

Quarter

First Quarter	July-September
Second Quarter	October-December
Third Quarter	January-March
Fourth Quarter	April-June

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Salary Unit

Hourly
Daily
Weekly
Monthly
Yearly
Other
Sal+Comm
Per Diem
Contract
Commission

Salary per Unit and Number of Units are not required fields, but are one way of calculating the amount per quarter.

Manual Wage Amount
Manual Wage Amount is a required field which is calculated based on Salary per Unit and Number of Units. If these units are not provided, e.g. the person was paid annually, you may manually enter a wage value.

Note: The documentation used to verify supplemental wages must be maintained for validation purposes. The information needs to be kept in the customer's file and/or uploaded to AOSOS as per New Jersey Workforce Innovation Notice (NJWIN) 11-17.

Attachment 3
SUPPLEMENTAL WAGE RECORD CONVERSION CHART

Wage Conversion Chart
This is a guide to convert various wage and earnings inputs to a quarterly wage as required in PIRL data elements 1703, 1704, 1705, and 1706.
Collect the hourly/weekly/bi-weekly/monthly/annual wages from the participant and enter that value in the appropriate cell. The example input values in red must be replaced with the appropriate information collected from the participant to calculate the reportable quarterly wage. Convert Annual Wages to Quarterly Wages 4 quarters per year

Convert Hourly Rate to Quarterly Wages						
Hourly Rate ($xxx.xx/hour)	hours worked per week on average (xx.x)		13 weeks per quarter		Quarterly Wages	
7.25	X	32.0	X	13	=	$3016.00

Convert Weekly Wages to Quarterly Wages					
Weekly Wages ($xxxxx.xx)		13 weeks per quarter		Quarterly Wages	
$290.00	X	13		=	$3770.00

Convert Biweekly Wages to Quarterly Wages					
Biweekly Wages ($xxxxx.xx)		3 months per quarter		Quarterly Wages	
$580.00	X	6.5		=	$3770.00

Convert Monthly Wages to Quarterly Wages					
Monthly Wages ($xxxxx.xx)		3 months per quarter		Quarterly Wages	
$1,256.67	X	3		=	$3770.00

Convert Annual Wages to Quarterly Wages					
Annual Wages ($xxxxx.xx)		3 months per quarter		Quarterly Wages	
$15,080.00	/	4		=	$3770.00