



State of New Jersey
Department of Labor and Workforce Development
Division of Accounting

CSRS13001

DUE DATE: 08/31/2010
YEAR END: 12/2009
EIN:
N/C:
TAX CODE:
NAME:

State of New Jersey
Department of Labor and Workforce Development
Division of Accounting
PO Box 929
Trenton, NJ 08646-0929

THIS PORTION MUST BE RETURNED WITH YOUR PAYMENT TO ENSURE PROPER CREDIT.
MAKE CHECK PAYABLE TO STATE OF NEW JERSEY. DO NOT STAPLE CHECK TO COUPON, AND PLEASE DETACH CHECK STUB.

Remove payment coupon
along perforations

STATE OF NEW JERSEY
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
DIVISION OF REVENUE PROCESSING
PO BOX 929
TRENTON, NJ 08646-0929

Amount Due

\$

Amount Enclosed

0000000000

Important Phone Numbers
Included on the Reverse
Side of Assessment Bill.

SAMPLE

		FIN #		CURRENT ASSESSMENTS:	
State Plan 4 F Deficit Assessment	\$	0.00	Taxable Wages CY 2009 x 0.000321	\$	0.00
State Plan Experience Rating Assessment	\$	56,962.50	Taxable Wages CY 2008 x 0.000073	\$	4.16
Private Plan 4 F Deficit Assessment	\$	0.00	Taxable Wages CY 2009 x 0.000321	\$	0.00
Private Plan Admin. Cost Assessment	\$	0.00	Taxable Wages FY 2009 x 0.000158	\$	0.00
Catastrophic Illness Fund Assessment	\$ 1.50 X	0	Employees in CY 2009	\$	0.00
Right to Know Fund Assessment	\$ 4 X	0	Employees in CY 2009 (\$ 75 minimum)	\$	0.00
Pollution Prevention Fund Assessment	\$ 2 X	0	Employees in CY 2009	\$	0.00

Total Current Assessments: \$
(Does not include prior balances)

COMBINED ASSESSMENT BILL AND RATE COMPUTATIONS

This is a combined billing for seven different annual assessments levied on New Jersey Employers by the New Jersey Department of Labor and Workforce Development according to various statutes. Each program is described on the reverse side of this document. The methods and details of computing the assessment rates are shown below. If your organization was not subject to some of these assessments, the amount due for those particular assessments will be zero. These assessments, which are required by law, fund programs that are not covered by the quarterly contributions (NJ927s). The same assessment rates apply to all employers. The assessments are not penalties and are not the result of an error. The assessments are based on employment which your organization had in New Jersey during Calendar Years 2008 and 2009. Our records show that your organization paid wages during either of those years and the wages are shown above. Therefore, the assessments are valid and are subject to the collection regulations of the State of New Jersey. Being out of business does not relieve the obligation to pay the assessment bill. The party responsible for payment of the assessment is the employer, not the payroll service. Interest will be charged for late payments. The payment stub must accompany your check. To pay this bill by EFT you must be a registered user of the N J Division of Revenue Electronic Funds Transfer Program with a 12-digit ID number and a password. You must also have requested the option to pay Department of Labor Contributions with EFT. Log in with your PIN# and follow the Processing Center screen to "Payments." Choose "Pay a Labor Bill" and use the period 4th qtr 2009. Click on Submit and on the Payment Process screen which follows select Combined Assessment Bill. Failure to follow these instructions may result in your payment being applied to an unrelated Tax. Correspondence and Address changes should be faxed to (609) 292-7801 or mailed with your payment on a separate piece of paper. Include your EIN number, the name of the employer, a contact name and telephone number. Important related telephone numbers are listed under the address flap. All Assessment questions should be directed to (609) 633-6400 or to the fax number (609) 292-7801 or (preferably) to our e-mail address: emplacct@dol.state.nj.us

State Plan 4 F Deficit Assessment/Private Plan 4 F Deficit Assessment: The Unemployment Disability Fund Deficit as of Dec. 31, 2009 was \$26,371,487. This is divided by the total Disability Taxable Wages for Calendar Year 2009 \$82,154,165,109 resulting in the assessment rate of .000321 applicable to all employers.

State Plan Experience Rating Assessment: The total Experience Rating Costs for Fiscal Year Ended June 30, 2009 were \$4,807,359. This is divided by the total State Plan Disability Taxable Wages for Calendar Year 2008 \$65,854,232,877 resulting in the assessment rate of .000073 applicable to all State Plan employers which paid wages in 2008.

Private Plan Administrative Cost Assessment - The total costs for Private Plan Administration for the Fiscal Year ended June 30, 2009 were \$2,952,183. This is divided by the total Private Plan Disability Taxable Wages paid during the same Fiscal Year \$18,684,702,531 resulting in the assessment rate of .000158 applicable to Private Plan employers.

Catastrophic Illness Fund Assessment: The assessment rate is \$1.50 for each employee SS# listed on the quarterly reports submitted for the calendar year 2009. Every employee is counted, whether full-time, part-time, or seasonal. Turnover will make the final count larger than any one quarter. Please compare this to the number of W-2's reported on your Federal Form W-3. If here is a ? in place of the number of employees, we have not received all of the quarterly reports and had to arbitrarily assess your company. If you were arbitrarily assessed, please fax a copy of your Federal W-3 for 2009 and a copy of your Schedule H for household employees, or a copy of your company's tax return showing that there was no wage expense for the year. This information will enable us to correct your bill. All New Jersey employers are subject to this assessment.

Right to Know Fund Assessment: The assessment rate is \$4.00 for each employee. The minimum assessment is \$75.00 per company. Subjectivity depends on the company's NAICS code.

Pollution Prevention Fund Assessment: The assessment rate is \$2.00 for each employee during 2009. There is no minimum assessment. Subjectivity depends on the company's NAICS code.

REMOVE SIDE EDGES FIRST
THEN FOLD, CREASE AND TEAR THIS STUB ALONG PERFORATION

IMPORTANT INFORMATION REGARDING THE ENCLOSED BILL

State Plan 4 F Deficit Assessment

N.J.S. 43:21-4(f) provides for Unemployment Disability benefits to be paid to unemployed persons who become disabled and are therefore ineligible for unemployment benefits. The State Plan 4 F program is funded by this assessment, rather than by increased quarterly contributions. If benefit payments exceed the assessment income, the State Plan 4 F Deficit rate is determined by dividing the deficit by the total taxable DI wages of all employers with State Plan coverage. To determine your assessment, the rate is multiplied by the taxable DI wages reported by your company for the calendar year.

State Plan Experience Rating Assessment

Employers in the State Plan Disability program pay contributions to the fund relative to their own experience rating. This assessment pays to compile the data used to calculate the experience rating. The rate is determined by dividing the total cost of the assessments by the taxable wages of all the State Plan employees. To determine your assessment, the rate is multiplied by the DI taxable wages of your company for the prior calendar year.

Private Plan 4 F Deficit Assessment

This assessment applies to employers who have self-insured Private Disability Plans. It is funded in the same manner as the State Plan 4F Deficit Assessment above.

Private Plan Administrative Cost Assessment

This assessment covers the cost of administering the Private Disability Plans. The administrative cost is reimbursed to the New Jersey Department of Labor and Workforce Development by the Private Plan insurers and Self-Insured companies. The rate is determined by dividing the total administrative cost of the fiscal year by the total Private Plan taxable wages of all the Private Plan employers. To determine your assessment, the rate is multiplied by the taxable Private Plan wages of your company. The assessment is billed to the responsible party.

Catastrophic Illness Fund Assessment

This assessment, funded by all employers, provides funds to families who have incurred extraordinary medical expenses due to a child's illness. Applications for financial assistance can be obtained by calling 1-800-335-FUND.

Right to Know Fund Assessment

This fund pays for the costs of collecting information about hazardous substances used, manufactured, stored, and released from businesses in New Jersey, as required by the Worker and Community Right to Know Act of 1986. The New Jersey Department of Health collects the information from public-sector employers, and also implements the container-labeling provisions of this act. The New Jersey Department of Environmental Protection makes the information available to the public and emergency responders. If your company has no hazardous substances on its premises, you may ask for an exemption from this assessment and from the related Pollution Prevention Assessment. To request such exemptions, write to the New Jersey Department of Environmental Protection, Right to Know Program, PO Box 405, Trenton, New Jersey 08625-0405. Please enclose a photocopy of the bill with your letter. Subjectivity to the Right to Know and Pollution Prevention Laws is determined by your company's SIC code (Standard Industrial Classification) or NAICS Code. The subject industry codes were determined when the law was written.

Pollution Prevention Fund Assessment

This fund supports the costs of implementing the Pollution Prevention Act of 1993. Companies who are subject to this act are required to develop plans to voluntarily reduce their use and generation of hazardous substances that are not products. Covered companies submit Pollution Prevention Plans and progress reports to the New Jersey Department of Environmental Protection.

SAMPLE

TELEPHONE NUMBERS

Department of Labor (Assessments)	(609) 633-6400	Billing Questions (Assessments)
Department of Labor (Assessments)	(609) 292-7801 (FAX)	Billing Questions (Assessments)
Department of Labor (Contributions, Interest, Penalties)	(609) 633-6400	Billing Questions (Contributions)
Department of Human Services (Catastrophic Illness)	(609) 292-0600	Applications for Children's' Medical Expenses
Department of Environmental Protection (Right to Know)	(609) 292-6714	Right to Know Surveys
Department of Environmental Protection (Pollution Prevention)	(609) 777-0518	Pollution Prevention Plans
Department of Health (Right to Know Labeling)	(609) 984-2202	Hazardous Substance Labeling
Department of Labor (SIC or NAICS Code Control)	(609) 292-2633	Industry Code Questions