



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 2014 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 2014 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 2014 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-2's 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.

2014 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 Advance EIC payment | | 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 Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | 12b C O D E | | |
| | | 14. Other | | 12c C O D E | | |
| | | UI/WF/SWF -133.88 DI -119.70 DI P.P. # XXXXXXXXXXXX | | 12b C O D E | | |
| f. Employee's address and ZIP code | | | | | | |
| 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 | 32,250.00 | 525.00 | | | |
| FLI P.P. # | | XXXXXXXXXX | 31.5 - FLI | | | |

W-2 Wage and Tax Statement

2014

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, DI, and FLI purposes for 2014 is \$31,500.00.

Disability Insurance Private Plan Number (DI P. P. Number)

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.

Department of Treasury - Internal Revenue Service

2014 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 Advance EIC payment | | 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 Retirement Third-party employee plan sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | | 12b C O D E | | |
| | | 14. Other | | 12c C O D E | | |
| f. Employee's address and ZIP code | | | | 12b C O D E | | |
| 15 State NJ | Employer's state ID number 234-567-890/000 | 16 State wages, tips, etc. 32,250.00 | 17 State income tax 525.00 | 18 Local wages, tips, etc. XXXXXXXXXXXX | 19 Local income tax 133.88 119.70 | 20 Locality name UI/WF/SWF DI |
| | DI P.P. # XXXXXXXXXXXX | | FLI P.P. # | XXXXXXXXXXXX | 31.50 | FLI |

Department of Treasury - Internal Revenue Service

W-2 Wage and Tax Statement

2014

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| e Employee's first name and initial Last name Suff. | | 11 Nonqualified plans | | 12a See instructions for box 12 | |
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| | | 14. Other | | 12c | |
| | | UI/WF/SWF -133.88 DI -119.70 FLI - 31.50 | | 12b C O D E | |
| f. Employee's address and ZIP code | | | | | |
| 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 |
| NJ | 234-567-890/000 | 32,250.00 | 525.00 | | XXXXXXXXXX |
| | | | | | XXXXXXXXXX |
| | | | | | DI P.P. # |
| | | | | | FLI P.P. # |

W-2 Wage and Tax Statement **2014** Department of Treasury - Internal Revenue Service

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