



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 2008 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 2008 withholdings of employee contributions for:

- Unemployment Insurance
- Workforce Development/Supplemental Workforce Fund
- New Jersey Disability Insurance

The New Jersey Department of Labor and Workforce Development and the New Jersey Division of Taxation have established official 2008 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.

2008 W-2 SAMPLE: PREFERRED

How to Report Worker Contributions for Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund, State Disability 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 -117.72 DI -138.50 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
NJ	234-567-890/000	32,250.00	525.00		
				20 Locality name	

W-2 Wage and Tax Statement

2008

Department of Treasury - Internal Revenue Service

New Jersey Taxpayer Identification Number

See Form NJ-927/NJ-927-W, Employer's Quarterly Report, or Form NJ-927-H, Domestic Employer's Annual Report, for the number assigned. 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.

Worker Contributions

- Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund.
 - State Disability Insurance
- Please Note:
The Taxable Wage Base for UI/WF/SWF and DI purposes for 2008 is \$27,700.00.

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.

2008 W-2 SAMPLE: ACCEPTABLE ALTERNATE

How to Report Worker Contributions for Unemployment Insurance, Workforce Development Partnership Fund/Supplemental Workforce Fund, State Disability 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.	19 Local income tax 117.72 138.50	20 Locality name UI/WF/SWF DI
→ DI P.P. # XXXXXXXXXXXX						

Department of Treasury - Internal Revenue Service

W-2 Wage and Tax Statement

2008

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

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Worker Contributions

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- State Disability Insurance

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