

# New Jersey Wage and Tax Facts

## 2018

### MINIMUM WAGE

Minimum Wage:	\$	8.60
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	6.47
Effective: 1/1/18		

### STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	**No provision
**for pay over \$500,000 withhold at 9.9%	

### UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	33,700
Employee Deduction:		0.515%
Workforce Development		0.0425%
UI Fund		0.3825%
Family Leave Insurance		0.09%
Maximum Employee Deduction:	\$	173.55
Employer Tax Rates:		0.5 - 5.8%
Standard New Employer Rate:		2.80%
Voluntary Contribution Permitted:		Yes

### DISABILITY INSURANCE

Maximum Taxable Earnings:	\$	33,700
Employee Deduction Rate:		0.19%
Employee Maximum W/H:	\$	64.03
Employer Tax Rates:		0.1 - 0.75%
New Employer Rate:		0.50%

### LOCAL INCOME TAXES

Please contact your payroll specialist for details.

### RECIPROCITY RULES

Pennsylvania

### WORKERS' COMPENSATION

Please contact your insurance provider for details

### STAFFING SERVICES SUBJECT TO SALES TAX

Currently no legislation

### AGENCY WEBSITES

Division of Taxation: [www.state.nj.us/treasury/taxation](http://www.state.nj.us/treasury/taxation)  
 Dept of Labor & Workforce Development:  
<http://lwd.dol.state.nj.us/labor>  
 New Hire Reporting:  
<http://newhire-reporting.com/NJ-NEWHIRE/DEFAULT.ASPX>