

New Jersey Wage and Tax Facts

2025

MINIMUM WAGE

Minimum Wage:	\$	15.49
Minimum Cash Wage:		
(Tipped Employee)	\$	5.62
Maximum Tip Credit:	\$	9.87
Effective: 1/1/25		

STATE INCOME TAX

Wage Withholding:	Tables
Supplemental Wage/Bonus Rate:	**No provision
**for pay over \$500,000 withhold at 9.9%	
**for pay over \$1,000,000 withhold at 11.8%	

UNEMPLOYMENT INSURANCE

Maximum Taxable Earnings:	\$	43,300
Employee Deduction:		
Workforce Development		0.0425%
UI Fund		0.3825%
Employee Maximum W/H:		\$184.03
Employer Tax Rates:		0.60 - 7.4%
Standard New Employer Rate:		3.10%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE

Maximum Taxable Earnings (Employee)	\$	165,400
Maximum Taxable Earnings (Employer)	\$	43,300
Employee Deduction Rate:		0.23%
Employee Maximum W/H:	\$	380.42
Employer Tax Rates:		0.1 - 0.75%
New Employer Rate:		0.50%
Family Leave Insurance (Employee)		0.33%
Employee Maximum W/H:		\$545.82

LOCAL INCOME TAXES

Please contact your payroll specialist for details.

RECIPROCITY RULES

Pennsylvania

Please contact your insurance provider for details

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
 Dept of Labor & Workforce Development: <http://lwd.dol.state.nj.us/labor>
 New Hire Reporting: <http://newhire-reporting.com/NJ-NEWHIRE/DEFAULT.ASPX>