

New Jersey Wage and Tax Facts

MINIMUM WAGE

Minimum Wage:	\$	8.44
Minimum Cash Wage:	\$	2.13
(Tipped Employee)		
Maximum Tip Credit:	\$	6.31
Effective: 1/1/17		

STATE INCOME TAX

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

UNEMPLOYMENT INSURANCE

Maximum 2017 Taxable Earnings:	\$	33,500
Employee Deduction:		0.525%
Workforce Development		0.0425%
UI Fund		0.3825%
Family Leave Insurance		0.10%
Maximum 2017 Employee Deduction:	\$	175.88
Employer 2017 Tax Rates:		0.5 - 5.8%
Standard 2017 New Employer Rate:		2.80%
Voluntary Contribution Permitted:		Yes

DISABILITY INSURANCE

Maximum 2017 Taxable Earnings:	\$	33,500
Employee Deduction Rate:		0.24%
Employee 2017 Maximum W/H:	\$	80.40
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
 Dept of Labor & Workforce Development:
<http://lwd.dol.state.nj.us/labor>
 New Hire Reporting:
<http://newhire-reporting.com/NJ-NEWHIRE/DEFAULT.ASPX>