



**New Jersey Department of Labor and Workforce Development
Division of Employer Accounts**

**Are You an Employer Under the
NEW JERSEY UNEMPLOYMENT
COMPENSATION LAW**

INFORMATIONAL PACKET

TERMINOLOGY

The term “**employing unit**” means an individual or organization which employs one or more workers.

The term “**employer**” means an employing unit which must pay contributions under the New Jersey Unemployment Compensation Law.

The term “**employment**” refers only to those services covered by the law.

WHICH WORKERS ARE COUNTED?

All workers who perform remunerated services localized in New Jersey regardless of their residences, ages or the rates of pay. This includes full-time, part-time, casual workers and officers of a corporation, engaged in its activities and receiving remuneration.

WHO ARE EMPLOYERS?

An employer is an employing unit, formed for profit or nonprofit purposes, which has one or more individuals in covered employment (**other than agricultural and domestic**) and has paid remuneration of at least \$1,000 for such employment in a calendar year.

An employing unit (whether or not an employing unit at the time of acquisition) which acquired the organization, trade or business, or substantially all the assets thereof, of another which, at the time of such acquisition, is an employer.

An employing unit subject to the provisions of the Federal Unemployment Tax Act in the current or preceding calendar year automatically becomes an employer. An employing unit (other than one which employs agricultural and domestic workers) is generally subject to FUTA if it had covered employment during some portion of a day in 20 different calendar weeks within the calendar year or had a quarterly payroll of \$1500 or more.

Any employing unit which paid gross cash remuneration of at least \$1,000 to one or more individuals employed in domestic service in a private home in any calendar quarter.

Any employing unit which paid remuneration of \$20,000 or more to agricultural workers in any calendar quarter or had ten or more such workers for some portion of a day in each of 20 different weeks (whether or not such weeks were consecutive) during any calendar year.

The State of New Jersey and its political subdivisions.

Non-profit elementary and secondary schools, whether or not church related, if separately incorporated.

NOTE: Certain employing units not otherwise subject may voluntarily elect coverage under the provisions of the New Jersey Unemployment Compensation Law.

WHAT IS EMPLOYMENT?

The term “**employment**” means any service, including service in interstate commerce, performed for remuneration or under any contract of hire, written or oral, expressed or implied. The term “**employment**” includes:

- 1) Service performed by an individual in the employ of this State or any of its instrumentalities or in the employ of this State and one or more other states or their instrumentalities for a hospital or institution of higher education located in this State.
- 2) The term “**employment**” shall include the services of an individual who is a citizen of the United States, performed outside the United States (except in Canada and in the case of the Virgin Islands) in the employ of an American employer (other than services which are deemed employment under the provisions of another state’s unemployment compensation law).
- 3) All service performed by an officer or member of the crew of an American vessel or American aircraft on or in connection with such vessel or aircraft, if the operating office from which the operations of such vessel or aircraft operating within, or within and without, the United States are ordinarily and regularly supervised, managed, directed, and controlled, is within this State.
- 4) Service in this State with respect to which the taxes required to be paid under any federal law imposing a tax against which credit may be taken for contributions required to be paid into a state unemployment fund or which as a condition for full tax credit against the tax imposed by the Federal Unemployment Tax Act is required to be covered under the “unemployment compensation law”.
- 5) The term “**employment**” shall include an individual’s entire service performed within or both within and without this State if:
 - a) The service is localized in this State; or
 - b) The service is not localized in any state but some of the service is performed in this State, and
 - i. the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this State; or
 - ii. the base of operations or place from which such service is directed or controlled is not in any state in which some part of the service is performed, but the individual’s residence is in this State.
- 6) Services performed by an individual for remuneration shall be deemed to be employment subject to this chapter (R.S. 43:21-1 et seq.) unless and until it is shown to the satisfaction of the division that:

- a) Such individual has been and will continue to be free from control or direction over the performance of such service, both under his contract of service and in fact; and
- b) Such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and
- c) Such individual is customarily engaged in an independently established trade, occupation, profession or business.

In the absence of some evidence showing that the worker is “customarily engaged in an independently established trade, occupation, profession or business”, the relationship would be classified as that of employer-employee.

In New Jersey, because the statute is remedial and its provisions construed liberally, a statutory employee-employer relationship can be found even though that relationship may satisfy common-law principles. Judicial reviews by both the Appellate Division of New Jersey’s Superior Court and the Supreme Court accept this as a result of the remedial nature of the unemployment program.

EXCERPTS FROM CARPET REMNANT WAREHOUSE, INC.

SUPREME COURT OF NEW JERSEY

Argued March 11, 1991 – Decided August 6, 1999

Test “A”

“Specific factors indicative of control include whether the worker is required to work any set hours or jobs, whether the enterprise has the right to control the details and means by which the services are performed, and whether the services must be rendered personally.”

Test “B”

“In our view, that phrase refers only to those locations where the enterprise has a physical plant or conducts an integral part of its business.”

Test “C”

“In our view, the C standard provides the closest connection between the obligation to pay taxes and the eligibility for benefits.” The court added, “Thus, if the person providing services is dependent on the employer and on termination of that relationship would join the ranks of the unemployed, the C standard is not satisfied. Conversely, the C standard is satisfied when a person has a business, trade, occupation or profession that will clearly continue despite termination of the challenged relationship.”

The determination should take into account for each individual in dispute:

1. The duration and strength of the business or enterprise.
2. The number of customers and the respective volume of business of each customer.
3. The number of employees, if any.
4. The extent of tools, equipment, vehicles or other resources.
5. The amount of remuneration from the challenged relationship compared to the remuneration received from other customers.

In Gilchrist v. Div. of Employ. Sec., *supra*, 48 N.J. Super. at 158, the court concluded that the requirement that a person be customarily engaged in an independently-established trade, occupation, profession or business “calls for an enterprise that exists and can continue to exist independently of and apart from the particular service relationship. The enterprise must be one that is stable and lasting - one that will survive the termination of the relationship.” An examination should determine if an individual could continue to exist independently of and apart from the challenged relationship.

The 1999 Appellate Court decision on Aladdin Service Corporation v. Department of Labor affirms the Commissioner of Labor’s determination holding the carpet installers of this entity as employees. The Court noted that this decision “fully comports with the principles set out in Carpet Remnant Warehouse, Inc. v. New Jersey Department of Labor.” The Commissioner’s determination was based on the following unchallenged findings of fact:

1. No evidence was offered during the OAL hearing that any installers had engaged in a business relationship with companies other than Aladdin.
2. No evidence was produced by way of schedule C tax forms, which would indicate that the installers received income from other business.
3. Nothing in the record shows that the installers utilized their own business stationery.
4. Nothing in the record shows that the installers advertised in the yellow pages or in a professional publication.

5. No evidence was produced to indicate the installers used their own billing statements.
6. No evidence was produced to indicate the installers used a trade name.
7. No evidence was produced to indicate the installers had a business telephone number.
8. No evidence was produced to indicate the installers were incorporated or in a business partnership or registered as a State or federal employing unit.
9. No evidence was produced to indicate the installers rented or leased office space.
10. No evidence was produced to indicate the installers had a significant investment in an independent business.

The determination of employee v. independent contractor status is particularly difficult in certain situations. It is important to know the law and regulations; the consequences for not knowing can be significant. The use of a questionnaire will aid the employers in making sure that they get all the information needed in classifying individuals they hire. The Worker Classification Questionnaire which the Department's auditors and investigators use to evaluate if the relationship of the individual with the company is that of an independent contractor or employee under the New Jersey Unemployment Compensation Law. The appendix also provides a sample of the Worker Classification Questionnaire.

Exempt Employment

The Unemployment Compensation Law lists certain categories of services as being exempt from Unemployment Compensation coverage. However, these services are exempt only if there is a corresponding exemption under the Federal Unemployment Tax Act (FUTA) or the services are otherwise not subject to tax or coverage under FUTA.

If an employing unit pays remuneration for services not specifically listed as exempt under the provisions of FUTA and seeks exemption from Unemployment Compensation coverage, the employing unit has the burden of proof to show that the services are either exempt from FUTA or otherwise not subject to the tax imposed by FUTA. The Department will hold such class of individuals or type of service in covered employment for New Jersey Unemployment & Disability purposes pending receipt of proof and determination of FUTA exemption.

The following services are exempted from coverage however, those services contained under number 8, 13, 14, 24, 25, 26 and 27 are either not specifically excluded from FUTA coverage or are subject to the tax imposed by FUTA. In addition, services performed by "mutual fund brokers or dealers in the sales of mutual fund or securities," described in item number 10 below are not excluded from FUTA coverage:

- 1) Agricultural labor, performed for an entity whose only business activity is agricultural, if there have not been ten or more workers for some portion of a day in each 20 different weeks (whether or not such weeks were consecutive, in a calendar year) or \$20,00.00 in cash remuneration in any calendar quarter.
- 2) Domestic service in a private home if gross cash remuneration for such service in any calendar quarter is less than \$1,000.00
- 3) Service performed by an individual in the employ of his son, daughter or spouse, and service performed by a child under the age of 18 in the employ of his father or mother;
- 4) Service performed in the employ of this State or of any political subdivision thereof or of any instrumentality of this State or its political subdivisions, and service in the employ of the South Jersey Port Corporation or its successors;
- 5) Service performed in the employ of any other state or its political subdivisions or of an instrumentality of any other state or states or their political subdivisions to the extent that such instrumentality is with respect to such service exempt under the Constitution of the United States from the tax imposed under the Federal Unemployment Tax Act.
- 6) Service performed in the employ of the United States Government or of any instrumentality of the United States unless the Congress of the United States permits coverage.
- 7) Services performed in the employ of fraternal beneficiary societies, orders, or associations operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system and providing for the payment of life, sick, accident, or other
- 8) benefits to the members of such society, order, or association, or their dependents;
- 9) Services performed as a member of the board of directors, a board of trustees, a board of managers, or a committee of any bank, building and loan, or savings and loan association, incorporated or organized under the laws of this State of the United States, where such services do not constitute the employment of the individual;
- 10) Service with respect to which unemployment insurance payable under an unemployment insurance program that is established by an Act of Congress
- 11) Service performed by agents of mutual fund brokers or dealers in the sale of mutual funds or other securities, by *agents of insurance companies, exclusive of industrial insurance agents or by agents of investment companies, if the compensation to such agents for such services is wholly on a commission basis.*
- 12) Services performed by real estate salesmen or brokers who are compensated wholly on a commission basis;
- 13) Services performed in the employ of any veterans' organization chartered by Act of Congress or of any auxiliary thereof, no part of the net earnings of which organization, or auxiliary thereof, inures to the benefit of any private shareholder or individual;
- 14) Service performed for or in behalf of the owner or operator of any theater, ballroom, amusement hall or other place of entertainment, not in excess of 10 weeks in any calendar year for the same owner or operator, by any leader or

musician of a band of orchestra, commonly called a "name band", entertainer, vaudeville artist, actor, actress, singer or other entertainer;

- 15) Services performed by an individual for a labor union organization, known and recognized as a union local, as a member of a committee or committees reimbursed by the union local for time lost from regular employment, or as a part-time officer of a union local and the remuneration for such services is less than \$1,000.00 in a calendar year;
- 16) Services performed in the sale or distribution of merchandise by home-to-home salespersons or in-the-home demonstrators whose remuneration consists wholly of commissions or commissions and bonuses;
- 17) Service performed in the employ of a foreign government, including service as a consular, non-diplomatic representative, or other officer or employee;
- 18) Service performed in the employ of an instrumentality wholly owned by a foreign government if (i) the service is of a character similar to that performed in foreign countries by employees of the United States Government or of an instrumentality thereof, and (ii) the division finds that the United States Secretary of State has certified to the United States Secretary of the Treasury that the foreign government, with respect to whose instrumentality exemption is claimed, grants an equivalent exemption with respect to similar services performed in the foreign country by employees of the United States Government and of instrumentalities thereof;
- 19) Service in the employ of an international organization entitled to enjoy the privileges, exemptions and immunities under the International Organizations Immunities Act (22 U.S.C. s. 288 et seq.);
- 20) Service covered by an election duly approved by an agency charged with the administration of any other state or federal unemployment compensation or employment security law, in accordance with an arrangement pursuant to R.S. 43:21-21 during the effective period of such election;
- 21) Service performed in the employ of a school, college, or university if such service is performed (i) by a student enrolled at such school, college, or university on a full-time basis in an educational program or completing such educational program leading to a degree at any of the severally recognized levels, or (ii) by the spouse of such a student, if such spouse is advised at the time such spouse commences to perform such service that (I) the employment of such spouse to perform such service is provided under a program to provide financial assistance to such student by such school, college, or university, and (II) such employment will not be covered by any program of unemployment insurance;
- 22) Service performed by an individual who is enrolled at a nonprofit or public educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on, as a student in a full-time program, taken for credit at such institution, which combines academic instruction with work experience, if such service is an integral part of such program, and such institution has so certified to the employer, except that this subparagraph shall not apply to service performed in a program established for or on behalf of an employer or group of employers;
- 23) Service performed in the employ of a hospital, if such service is performed by a patient of the hospital; service performed as a student nurse in the employ of a hospital or a nurses' training school by an individual who is enrolled and regularly attending classes in a nurses' training school approved under the laws of this State; and service performed as an intern in the employ of a hospital by an individual who has completed a four-year course in a medical school approved pursuant to the laws of this State;
- 24) Services performed after the effective date of this amendatory act by agents of mutual benefit associations if the compensation to such agents for such services is wholly on a commission basis;
- 25) Services performed by operators of motor vehicles weighing 18,000 pounds or more, licensed for commercial use and used for the highway movement of motor freight, who own their equipment or who lease or finance the purchase of their equipment through an entity which is not owned or controlled directly or indirectly by the entity for which the services were performed and who were compensated by receiving a percentage of the gross revenue generated by the transportation move or by a schedule of payment based on the distance and weight of the transportation move;
- 26) Services performed, using facilities provided by a travel agent, by a person, commonly known as an outside travel agent, who acts as an independent contractor, is paid on a commission basis, sets his own work schedule and receives no benefits, sick leave, vacation or other leave from the travel agent owning the facilities.
- 27) Services performed by the owner of a limousine franchise (franchisee) shall not be deemed to be employment subject to the "unemployment compensation law" with regard to the franchisor if:
 - a. The limousine franchisee is incorporated;
 - b. The franchisee is subject to regulation by the Interstate Commerce Commission;
 - c. The limousine franchise exists pursuant to a written franchise arrangement between the franchisee and the franchisor as defined by Section 3 of P.L. 1971, c.356 (C.56:10-3); and
 - d. The franchisee registers with the Department of Labor and receives an employer registration number.
- 28) Services performed by a legal transcriber, or certified court reporter certified pursuant to P.L. 1940, c.175 (C.45:15B-1 et seq.), provided to a third party by the transcriber or reporter who is referred to the third party pursuant to an agreement with another legal transcriber or legal transcription service, or certified court reporter or court reporting service, on a freelance basis, compensation for which is based upon a fee per transcript page, flat attendance fee, or other flat minimum fee, or combination thereof, set forth in the agreement.

NOTE: If one-half or more of the services in any pay period performed by an individual for an employing unit constitutes employment, all the services of such individual shall be deemed to be employment; but if more than one-half of the

service in any pay period performed by an individual for an employing unit does not constitute employment, then none of the service of such individual shall be deemed to be employment.

ADDITIONAL EXCLUSIONS FROM COVERAGE (PUBLIC AND NONPROFIT INSTITUTIONS)

The law excludes certain services from coverage if they are performed for public or non-profit institutions **exempt under 501 (c) (3) of the Internal Revenue Code**. They are:

- 1) Services performed in the employ of (a) a church or convention or association of churches, or (b) an organization which is operated primarily for religious purposes and which is operated, supervised, controlled or principally supported by a church or convention of association of churches.
- 2) Services performed by a duly ordained minister, priest or member of a religious order in the exercises of duties required of such order.
- 3) Services performed in a facility for rehabilitation by a person receiving rehabilitation.
- 4) Services performed as part of a work relief or work training program by a person receiving training.

Do not attempt to make your own determination. It may be wrong. If it is, it could cost you money in the form of additional tax, interest and penalties.

If you employ any person(s) performing services you think may be exempt, contact Regional Office for guidance. The addresses and telephone numbers of the Regional Offices are listed on page 11. You may also request a written opinion by writing to the Chief Auditor, Division of Employer Accounts, P.O. Box 942, Trenton, NJ 08625-0942.

TAX LIABILITY

Effective January 1, 1993, contributions for Health Care Subsidy Fund (HCF) and Workforce Development Partnership Fund (WF) were enacted into law. Effective July 1, 2004, contributions to the HCF ended.

In 2001 Legislation was enacted establishing a Supplemental Workforce fund (SWF) to provide basic skills training to qualified workers.

On May 2, 2008 Legislation was signed into law providing Family Leave Insurance (FLI) coverage for employees. This Legislation applies to all employees, including governmental employees subject to the New Jersey Unemployment Compensation Law, including local governmental employees who choose to opt out of the regular Temporary Disability Insurance program. This assessment on employees began on January 1, 2009 and provides payment for Family Leave Insurance benefits beginning July 1, 2009.

The employer contribution is due on taxable wages paid from January 1 of the year in which the employer becomes subject. The tax on workers' wages accrues on any wages paid after the employer attains subject status. Employers have the right to deduct worker contributions from wages paid, but the deduction must be made from the current or next succeeding payroll and noted on the payroll records. If any employer fails to deduct the contributions of any of his workers at the time their wages are paid, or fails to make a deduction therefore at the time wages are paid for the next succeeding payroll period, he alone shall thereafter be liable for such contributions.

The employer's basic contribution rates for unemployment insurance and State disability insurance coverage are subject to change, depending on the condition of the New Jersey Unemployment Trust and Disability Funds.

TAXABLE WAGES

Calendar Year	Taxable Wages
2013	\$30,900
2012	\$30,300
2011	\$29,600
2010	\$29,700

EMPLOYERS

Except for employers who become subject due to the "successor" provisions of the law, new employers are assigned basic rates. The basic contribution rates for unemployment insurance and State Plan disability insurance coverage are subject to change, depending on the condition of the New Jersey Unemployment Trust and Disability Benefits Funds, respectively.

New employer rates for Unemployment Insurance (UI), State Plan Temporary Disability Insurance (DI), Workforce Development Partnership (WF), Supplemental Workforce (SWF), and Health Care Subsidy (HC) are as follows for the periods shown:

Period	UI	DI	WF/SWF
07/01/2012 – 06/30/2013	3.2825%	0.5%	0.1175%
07/01/2011 – 06/30/2012	2.9825%	0.5%	0.1175%
07/01/2010 – 06/30/2011	2.6825%	0.5%	0.1175%
07/01/2009 – 06/30/2010	2.6825%	0.5%	0.1175%

WORKERS

The workers' contribution rates and maximum contributions to be deducted for Unemployment Insurance (UI), State Plan Disability Insurance (DI), Workforce Development Partnership (WF), Supplemental Workforce (SWF), and State Plan Family Leave Insurance (FLI) are as follows for the periods shown:

Year	Worker Rates				Maximum Deductions				Total
	UI	DI	WF/SWF	FLI	UI	DI	WF/SWF	FLI	
2013	0.3825%	0.36%	0.0425%	0.1000%	\$118.19	\$ 111.24	\$13.13	\$30.90	\$273.36
2012	0.3825%	0.20%	0.0425%	0.080%	\$115.90	\$ 60.60	\$12.88	\$24.24	\$213.62
2011	0.3825%	0.50%	0.0425%	0.060%	\$113.22	\$148.00	\$12.58	\$17.76	\$291.56
2010	0.3825%	0.50%	0.0425%	0.120%	\$113.60	\$148.50	\$12.62	\$35.64	\$310.36

RECORDS THAT MUST BE KEPT BY EMPLOYING UNITS

The New Jersey Unemployment Compensation Law places certain responsibilities on all individuals, groups of individuals, firms and organizations that employ one or more persons on a permanent, temporary or part-time basis, whether or not such employers are required to pay unemployment insurance taxes.

Whether or not you are an employer subject to the Unemployment Compensation Law, you are required to give any information requested by the New Jersey Department of Labor and Workforce Development concerning wages paid to an employee or former employee, and/or the reason why such person is no longer working for you.

So that the Department may ascertain which employers are liable for contributions, verify that the correct amount paid as contributions by each employer, and compute the amount and duration of benefits to which eligible workers are entitled, all employing units are required to keep the following records:

For Each Worker:

- 1) Full name, address and a social security number that must be verified.

Title 12 of the New Jersey Administrative Code requires that employers identify covered workers in accordance with the following steps:

- a) Each employer shall ascertain the worker's Social Security account number. The New Jersey Department of Labor and Workforce Development recommends employers inspect the worker's original Social Security card when verifying Social Security numbers. It is recommended that you keep a photocopy of the Social Security card for your records, if possible.
- b) (b) In instances where a new worker does not have an original Social Security card, the employer should instruct the worker to apply for a new or duplicate Social Security card at his local Social Security Administration office. Upon receipt of the application, the Social Security Administration will issue a receipt to the worker. The employer should inform the worker that the application must be made before the seventh day of employment. The receipt shall be retained by the worker; however, the employer should make a photocopy for his records.
- c) (c) Once properly verified, the employer should list such numbers on his records including, but not limited to Wage Reporting records.

This procedure will ensure that only verified Social Security numbers are used when reporting wages to the Unemployment Compensation Wage Reporting System. In addition, following these requirements will greatly reduce the number of wage reporting penalties associated with wages reported under incorrect Social Security numbers.

- 2) Remuneration paid for each pay period, showing separately:

- a) Money remuneration, including commissions and bonuses;
- b) Reasonable cash value of remuneration paid by the employer in any medium other than money, including room and board, and meals.
- c) Special payments such as bonuses, gifts, etc., that have been paid during the pay period that relate to employment in a prior period. Payments are regarded as special payments if the amount was not determinable in the prior period. Show separately:
 - i) Money payments;
 - ii) Reasonable cash value of other remuneration;
 - iii) The nature of such payments;
 - iv) The period during which the services were performed for which special payments were made;
- i) The date on which the employee was hired, rehired or returned to work after a temporary layoff, the date that individual was separated from employment, and the reason for the separation.

For Each Pay Period:

- 1) The beginning and ending dates of each pay period;
- 2) The total amount of wages paid to each employee in each pay period;
- 3) The total remuneration paid to all such individuals combined, separately by money and other remuneration, in each pay period and in all pay periods within each quarter.

NOTE: By law, payments to workers under an agreement allowing service charges in lieu of tips are deemed remuneration. The law further provides that gratuities or tips received regularly in the course of employment from other than the employer are considered wages if the employee reports them in writing to his/her employer. If not reported, these wages will be determined in accordance with the prevailing minimum wage rate of the amount of remuneration actually received by the employee from the employer, whichever is higher.

Records

Records are defined as all books of original entry plus any summarizations or other media used to post to a general ledger or its equivalent, as well as all federal and state tax returns. Records also include machine-sensible data media used for recording, consolidating and summarizing accounting transactions within an employing unit's automatic data processing system.

Length of Time Records Must Be Kept

All records required by the New Jersey Division of Unemployment Insurance and the Division of Employer Accounts must be kept safe and readily accessible at the New Jersey place of business of the employing unit. Such records must, at all reasonable times, be open for inspection by authorized representatives of these agencies, and must be preserved for the current calendar year and for the four preceding calendar years.

APPENDIX

New Jersey Department of Labor & Workforce Development
Division of Employer Accounts
Audits and Field Services

WORKER CLASSIFICATION QUESTIONNAIRE

An unemployment tax audit involving the company listed below disclosed payments to you for services provided to the company. The following information is needed to determine if your relationship with the company was that of an independent subcontractor or an employee for purposes of Unemployment Insurance. The completed questionnaire should be returned in the enclosed self-addressed envelope by the date indicated. Failure to return the questionnaire may result in an Auditor or Investigator scheduling an appointment with you for the purpose of securing this information. If you have any questions, contact the Auditor or Investigator whose business card is attached.

NAME OF COMPANY:

ADDRESS OF COMPANY:

DATE OF SERVICE UNDER REVIEW:

NAME OF INDIVIDUAL:

INDIVIDUAL'S SOCIAL SECURITY NUMBER:

DUE DATE OF COMPLETED QUESTIONNAIRE:

-
1. Type of business entity you operate: sole proprietorship corporation
 partnership other

If a corporation or partnership, enter your Federal Employer Identification Number:

2. Type of work company indicated above does: (for example, carpenter, roofer, computer consultant, accountant – be specific)

Type of work you provided for this company: (for example carpenter, roofer, computer consultant, accountant – be specific)

3. Do you have helpers on the job or do you work alone? yes work alone

If you have helpers, were they: hired by you supplied by the company

Were the helpers paid by: you the company

4. Are you required to provide all services to the company or can you send a replacement?

can hire & send a replacement I must perform all services don't know, never happened

5. For the dates of services indicated above, did you have other clients that you provided services to?

yes no if yes, how many others?

6. Approximately what percentage of your total self-employment income was from the company identified above for the period under review?

7. List any specialized equipment you use in your business?

Is this equipment owned or supplied by you supplied by the company

8. Do you have a business location from which you operate other than your home?

yes no

9. Do you have a business phone number? yes no If yes give number: ()

10. Do you have a business license or certificate to operate your business? yes no

If yes, type of license

11. Is your business registered in the county in which you operate? yes no

12. Are you required to work any fixed hours? yes no

13. Do you normally incur expenses in operating your business? yes no

If yes, please indicate types of expenses

14. For the company listed above, do you provide materials if needed, or are materials provided by the company?

company provides material supply own material not applicable

15. How is payment for services determined?

hourly wage piece work negotiated price per job commissions other (specify)

16. Do you have any of the following?

business cards printed invoices liability or business insurance

Schedule C – business tax return

Please submit a sample if you have any of the above, and a copy of your Schedule C for the period under review

17. How do you advertise your business?

Yellow page/phone book listing newspaper private mailings professional journals

do not advertise other (please specify)

CERTIFICATION: *I certify all statements submitted are true, correct and complete to the best of my knowledge and belief.*

Name (please print): _____ Signature: _____

Date: _____ Phone Number: _____

REGIONAL REVENUE OFFICES

The Department maintains three Regional Revenue Offices throughout the state, in addition to the office in Trenton. If you require assistance or additional information regarding your subjectivity under the law or tax liability, contact any of the following offices:

Hammonton

44 N. White Horse Pike, Suite B
Hammonton, NJ 08037

Tele: 609-561-1598 Fax: 609-567-7790

Trenton

1 John Fitch Plaza
P.O. Box 942, Trenton, NJ 08625-0942

Tele: 609-292-2321 Fax: 609-292-9563

Newark

124 Halsey St., 2nd Fl.
P.O. Box 226
Newark, NJ 07101

Tele: 973-648-4109 Fax: 973-648-4475/7411

New Brunswick

550 Jersey Ave
P.O. Box 2672
New Brunswick, NJ 08903

Tele: 732-418-3331 Fax: 732-937-8233

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