

Public Partnerships LLC
Jersey Assistance for Community Caregiving
(JACC) Program



Phone: 1-866-239-2778
Paperwork Fax: 1-866-547-2481
Paperwork E-mail: njpplfax@pplfirst.com
Website: www.pplfirst.com

Jersey Assistance for Community Caregiving (JACC) Program

PEP Enrollment Packet

Welcome to the Jersey Assistance for Community Caregiving (JACC) Program where Public Partnerships is excited to serve as your Fiscal Intermediary (FI) agent. For Public Partnerships to assume responsibility for paying you as a Participant-Employed Provider (PEP) in the JACC Program, you and your Employer must complete the enrollment process. Public Partnerships will help you through each step of the way. The first step is to complete the following PEP enrollment forms:

- ☐ PEP Enrollment
- ☐ Employment Agreement
- ☐ Tax Exemptions
- ☐ FLSA Live-In Exemption
- ☐ USCIS Form I-9
- ☐ IRS Form W-4
- ☐ NJ Form W-4

After you have *signed and dated* all enrollment forms, please send them to Public Partnerships by fax or by email.

Allow 4 weeks before calling for application status. PPL will not contact you if your packet is incomplete.

How to Contact Us

Customer Service: 1-866-239-2778
Customer Service E-mail: CS-NJJACC@pplfirst.com

How to Submit Paperwork

Paperwork Fax: 1-866-547-2481
Paperwork E-mail: njpplfax@pplfirst.com

Hours of Operation **Monday – Friday:**

8:00 AM to 6:00 PM Eastern Time, Excluding NJ Holidays

If you have questions, please call Public Partnerships customer service at 1-866-239-2778. You can also send us an e-mail at CS-NJJACC@pplfirst.com.

Si tiene alguna pregunta o necesita formas en Español, por favor llame al servicio al cliente Public Partnerships a 1-866-239-2778. También nos puede enviar un correo electrónico a CS-NJJACC@pplfirst.com.



ENROLLMENT FACE SHEET

This Face Sheet must be turned in with **ALL application packets** sent to PPL for:

- Employers of Record (EoR) – the Participant packet
- Participant-Employed Providers (PEPs) – the Employee packet

Required Information

Participant First Name:

Participant Last Name:

JACC Number:

PEP First Name:

PEP Last Name:

Care Manager First Name:

Care Manager Last Name:

Care Manager Email Address:

Care Manager Phone Number:

Care Coordinator First Name:

Care Coordinator Last Name:

Care Coordinator Email Address:

Care Coordinator Phone Number:

Send completed packets with this Face Sheet by:

- Fax: 1-866-547-2481
- Email (encrypted only): [njppplfax@pplfirst.com](mailto:njpplfax@pplfirst.com)



PARTICIPANT-EMPLOYED PROVIDER (PEP) ENROLLMENT

This form is the first step in the enrollment and onboarding process with Public Partnerships LLC (PPL). The details you provide on this form will be used for both employment and payment choices. Please complete this form.

PEP Name

First:

Middle:

Last:

Maiden or Previous Last:

PEP Address (where you live)

Street (no PO Box):

Street 2 (APT., STE., etc.):

City:

State:

Zip Code:

County:

☐ Select if address where you live is the same as mailing address

If not, complete the Mailing Address section below.

Address:

Address 2 (APT., STE., etc.):

City:

State:

Zip Code:

PEP Personal Details

Date of Birth:

Social Security Number:

Gender:

☐ Male ☐ Female ☐ Prefer not to disclose

PEP Contact Details

We need to have two ways of reaching you. Email is preferred.

Email:

Cell Phone:

Home or Other Phone:

Public Partnerships can text me. They may text me at the cell phone number above. ☐ Yes ☐ No
I understand that carrier charges may apply.

Please select how you want to be paid: Direct Deposit to your Bank Account or by Debit Card. You will be paid by paper check until direct deposit is set up. It takes one to two pay periods for direct deposit to become active. If you need to update your bank account details, you must submit a Direct Deposit Update form.

Payment Information☐ **Direct Deposit to Bank Account**Account Type (select one): ☐ Checking ☐ Savings

Bank Name:

Routing Number:

--	--	--	--	--	--	--	--	--

Account Number:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

☐ **Deposit to Debit Card**

If you select Debit Card as your payment method, you must provide PPL with an address where you live. If you work for more than one Participant, all payments will be on one debit card.

Pay Stub

Your pay stub is available through the web portal or the mobile app. If you do not have access to the internet, then select the checkbox below.

☐ Please send my pay stub in the mail.**PPL Terms and Conditions**

I understand and accept:

- PPL is not my Employer.
- PPL will help my Employer collect my personal details needed to complete the employment forms. PPL, as an FEA (Fiscal Employer Agent), will support my Employer in processing their taxes and payroll tasks.
- Information provided to PPL, on behalf of my Employer, can/will be used to fill required forms for employment that are required under Federal/State and Self-Directed Services programs.
- PPL will collect my account numbers only to process my payment on behalf of my Employer.
- PPL will process my payment only after my Employer approves my service shift.
- Through PPL I can select my preferred method of contact. PPL can contact me through phone calls, email, and regular mail with details provided by me.
- If I want to find out other ways PPL might use my details, I can find it in PPL's Privacy Policy on their website.

Agree and Sign

I confirm:

- I have read all of this form.
- The details I have provided are accurate and complete.
- Any false statement on this form may result in my dismissal.
- This document is not a contract between the PEP, PPL, or the State.
- Employment depends on verifying my right to work in the US.
- PPL can deposit my payment directly into my bank account based on my choice above.
- If I fail to provide complete and accurate information on this form, processing may be delayed or made impossible, or my electronic payments may be incorrectly made.
- PPL can withdraw from the designated account all amounts deposited electronically in error.
- If my account is closed, or does not have enough money to allow withdrawal, PPL can withhold any payment owed to me until the incorrect deposited amounts are repaid.
- Before I spend money from my wages, I must ensure the money has been deposited into my account. I agree PPL is not responsible for any insufficient funds fee(s) or any other fees or charges on my account(s).
- If I want to cancel direct deposit, I will contact PPL customer service and provide both the account and routing number.

PEP Signature:**Date:**



EMPLOYMENT AGREEMENT

Participant-Employed Provider Name

First: Last: PPL ID:

Participant/Employer Name

First: Last: PPL ID:

This agreement explains the responsibilities between the:

- Participant/Employer
- And Participant-Employed Provider (PEP)

Read this form in full so you understand what is required of you and others.

Terms and Conditions

1. I am 18 years of age or older.
2. I am an employee of the Employer. I am not an employee of:
 - Public Partnerships LLC (PPL)
 - Or NJ Division of Aging Services (DoAS)
3. This agreement does not promise a certain number of hours of work.
4. My Employer can hire other PEPs if they wish.
5. I cannot work and be paid by the program for more hours than my Employer approves.
6. Information shared with me by my Participant, Employer, and affiliated agencies must be kept private.
7. I will carry out duties and jobs:
 - Assigned to me by my Participant and Employer
 - And as outlined in the Participant's Plan of Care
8. I will let all affiliated agencies know if I cannot contact my Participant or Employer.
9. My Employer will:
 - Tell me if I am hired
 - Tell me my start date, based on a "Good to Go" notice from PPL
 - Set the terms and conditions of my employment
 - Explain what I will be doing on the job
 - Set an agreed work schedule
 - Approve my service shifts
10. I am expected to be dependable and to report to work on time.
11. I agree to call my Employer with as much advance notice as possible if:
 - I am ill
 - I am unable to report to work on time
12. I will be covered by:
 - Workers' compensation insurance
 - Unemployment insurance
13. My Employer can end my employment at any time.
14. I agree to give my Employer two weeks written notice if I decide to end this employment.
15. I can be terminated (and not be eligible for rehire) if I:

- Commit abuse or neglect
 - Misuse funds or property of the Participant
 - Commit fraud
 - Violate the terms of this Agreement
16. I must report the following to NJ DHS hotline at 1-800-832-9173:
- Neglect
 - Abuse
 - Misuse of funds or property
17. I must document my service shifts. My service shift time must be correct and approved to be paid through the program. I am aware that the standard way to submit service shifts is electronic. I know I can use PPL's Time4Care™ phone app for this purpose.
18. I must record daily service documentation which:
- Describes the various covered activities the Participant took part in
 - Records situations or incidents (good or bad) that arise which affect them
 - Is maintained in the Participant's home
19. I cannot provide more than 40 hours of service in a work week per Employer.
20. PPL will pay me on behalf of my Participant. I will be paid bi-weekly.
21. I cannot submit service shifts or be paid through the program if:
- My Participant is:
 - Not eligible for services
 - Hospitalized
 - In a nursing home or similar facility
 - Services are not authorized
 - I perform unauthorized tasks
 - I work hours that are not approved in the Plan of Care
 - I work before PPL issues a "Good-to-Go" notice
 - I am no longer eligible under program rules to provide services
22. I will let PPL know if:
- My personal details change
 - I want to change my payment method or tax withholds
23. I am paid with federal and/or state funds. Submitting accurate information is required by law.
24. If I am paid for work I did not do, I will have to pay it back. The Program through PPL will pursue all legal means to recover this amount.

If my employment stops for 6 months or longer, I may have to complete new paperwork.

Overtime

Any overtime worked without approval will not be paid by the Program.

Electronic Signatures

PPL supports electronic signing of forms if it is lawful and applies.

Agree and Sign

The PEP, Participant, and Employer confirm:

- We have read all of this form
- The details we have provided are accurate and complete
- If employed, any false statement on this form may result in dismissal and further actions
- This form is not meant to be a contract of employment
- Employment depends upon verifying my right to work in the US
- It is the Employer's responsibility to properly complete and execute the USCIS Form I-9
- We hold harmless, release, and forever discharge the program and PPL from any claims and/or damages that might arise out of any action or omissions by the PEP, Participant, or Employer
- Any of the terms, conditions, and responsibilities above may be changed or waived at the discretion of the Program and/or the State
- If I violate any of the terms and conditions, it may result in the end of this agreement
- Signing and submitting this form to PPL is a condition of employment in the program

Participant-Employed Provider Signature:

Date:

Participant or Employer Signature:

Date:



TAX EXEMPTIONS

Participant-Employed Provider Name

First: Last: PPL ID:

Participant Name

First: Last: PPL ID:

Employer Name

First: Last:

The statements below are used to determine the tax exemptions that may apply to:

- You, the Participant-Employed Provider (PEP)
- Your employer

The exemptions are based on:

- IRS regulations
- Applicable federal/state tax laws

As a reminder, Public Partnerships LLC (PPL) is not your employer.

Please complete Part 1 and Part 2.

Part 1 (select one of the following statements)

- ☐ I am the spouse of the employer.
- ☐ I am the parent of the employer (including legally adopted children).
- Select all that apply:**
- ☐ I also provide care for my grandchild or step-grandchild in my child's home.
- ☐ My grandchild or step-grandchild is under 18 or has a physical or mental condition that requires personal care of an adult for at least four weeks in a row during the calendar quarter in which services are performed.
- ☐ My child (son or daughter) is widowed, divorced, not remarried or living with a spouse who has a mental or physical condition so the spouse cannot care for my grandchild for at least four weeks in a row during the calendar quarter in which services are performed.
- ☐ I am the child of the employer (including legally adopted children).
- ☐ I am not the spouse, parent, or child of the employer.
- ☐ I am a non-resident alien temporarily in the United States on an F-1, J-1, M-1 or Q-1 visa admitted to the US for providing domestic services.

Part 2 (select one, if it applies)

- ☐ I am a full-time student.
- ☐ This job of performing household services (respite) is my primary job.

! IMPORTANT: If your information changes you must report it.

Agree and Sign

I confirm:

- I read all of this form.
- The details provided are:
 - Accurate
 - Complete
- Any false statement on this form may result in my dismissal.
- This document is not a contract between:
 - Me (PEP)
 - PPL
 - The State

PEP Signature:

Date:



FAIR LABOR STANDARDS ACT LIVE-IN EXEMPTION

Participant-Employed Provider (PEP) Name

First: Last: PPL ID:

Participant Name

First: Last: PPL ID:

Employer Name (this must be completed)

First: Last:

The United States Department of Labor (US DOL) and Fair Labor Standards Act (FLSA) requires that Participant-Employed Providers (PEP) are paid overtime for hours worked unless the PEP is eligible for a “live-in exemption”. Employers use this form to determine if their PEP is eligible.

This form needs to be filled out for every PEP you have in Self-Directed Services.

Part 1: Applying for Live-In Exemption

Select which Residency Test option applies:

- ☐ PEP lives with the Participant seven days a week. This means they do not have another home.
- ☐ PEP lives with the Participant for an extended period of time.
This means they work and sleep five days a week.
- Any five days in a week (120 hours or more)
 - Five days in a row

! IMPORTANT: PEP is eligible if either of the above choices are selected.

- ☐ PEP does not live with the Participant.

Part 2: Cancelling Live-In Exemption

Select if applies:

- ☐ PEP no longer lives with the Participant they provide services to.

Agree and Sign

The PEP and Employer confirm:

- We have read all of this form.
- The details provided are accurate and complete.
- We must inform Public Partnerships LLC when the PEP no longer lives with the Participant.
- We agree to accept the risks if we fail to inform Public Partnerships.
- We know that all hours including overtime (over 40 hours per workweek) will be paid at regular hourly rates.

PEP Signature:

Date:

Participant or Employer or Representative Signature:

Date:



Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-9

OMB No.1615-0047

Expires 05/31/2027

START HERE: Employers must ensure the form instructions are available to employees when completing this form. Employers are liable for failing to comply with the requirements for completing this form. See below and the [Instructions](#).

ANTI-DISCRIMINATION NOTICE: All employees can choose which acceptable documentation to present for Form I-9. Employers cannot ask employees for documentation to verify information in **Section 1**, or specify which acceptable documentation employees must present for **Section 2** or Supplement B, Reverification and Rehire. Treating employees differently based on their citizenship, immigration status, or national origin may be illegal.

Section 1. Employee Information and Attestation: Employees must complete and sign Section 1 of Form I-9 no later than the **first day of employment**, but not before accepting a job offer.

Last Name (Family Name)		First Name (Given Name)		Middle Initial (if any)	Other Last Names Used (if any)				
Address (Street Number and Name)			Apt. Number (if any)	City or Town		State	ZIP Code		
Date of Birth (mm/dd/yyyy)	U.S. Social Security Number		Employee's Email Address			Employee's Telephone Number			
I am aware that federal law provides for imprisonment and/or fines for false statements, or the use of false documents, in connection with the completion of this form. I attest, under penalty of perjury, that this information, including my selection of the box attesting to my citizenship or immigration status, is true and correct.		Check one of the following boxes to attest to your citizenship or immigration status (See page 2 and 3 of the instructions.):							
		☐ 1. A citizen of the United States							
		☐ 2. A noncitizen national of the United States (See Instructions.)							
		☐ 3. A lawful permanent resident (Enter USCIS or A-Number.)							
		☐ 4. An alien authorized to work until (exp. date, if any)							
		If you check Item Number 4. , enter one of these:							
		USCIS A-Number		OR	Form I-94 Admission Number		OR	Foreign Passport Number and Country of Issuance	
Signature of Employee						Today's Date (mm/dd/yyyy)			

If a preparer and/or translator assisted you in completing Section 1, that person **MUST** complete the [Preparer and/or Translator Certification](#) on Page 3.

Section 2. Employer Review and Verification: Employers or their authorized representative must complete and sign **Section 2** within three business days after the employee's first day of employment, and must physically examine, or examine consistent with an alternative procedure authorized by the Secretary of DHS, documentation from List A OR a combination of documentation from List B and List C. Enter any additional documentation in the Additional Information box; see Instructions.

List A		OR	List B	AND	List C
Document Title 1					
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 2 (if any)		Additional Information			
Issuing Authority					
Document Number (if any)					
Expiration Date (if any)					
Document Title 3 (if any)					
Issuing Authority		Check here if you used an alternative procedure authorized by DHS to examine documents.			
Document Number (if any)					
Expiration Date (if any)					
Certification: I attest, under penalty of perjury, that (1) I have examined the documentation presented by the above-named employee, (2) the above-listed documentation appears to be genuine and to relate to the employee named, and (3) to the best of my knowledge, the employee is authorized to work in the United States.					First Day of Employment (mm/dd/yyyy):
Last Name, First Name and Title of Employer or Authorized Representative			Signature of Employer or Authorized Representative		Today's Date (mm/dd/yyyy)
Employer's Business or Organization Name			Employer's Business or Organization Address, City or Town, State, ZIP Code		

For reverification or rehire, complete [Supplement B, Reverification and Rehire](#) on Page 4.

LISTS OF ACCEPTABLE DOCUMENTS

All documents containing an expiration date must be unexpired.

* Documents extended by the issuing authority are considered unexpired.

Employees may present one selection from List A or a combination of one selection from List B and one selection from List C.

Examples of many of these documents appear in the Handbook for Employers (M-274).

LIST A Documents that Establish Both Identity and Employment Authorization	OR	LIST B Documents that Establish Identity	AND	LIST C Documents that Establish Employment Authorization
1. U.S. Passport or U.S. Passport Card 2. Permanent Resident Card or Alien Registration Receipt Card (Form I-551) 3. Foreign passport that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-readable immigrant visa 4. Employment Authorization Document that contains a photograph (Form I-766) 5. For an individual temporarily authorized to work for a specific employer because of his or her status or parole: a. Foreign passport; and b. Form I-94 or Form I-94A that has the following: (1) The same name as the passport; and (2) An endorsement of the individual's status or parole as long as that period of endorsement has not yet expired and the proposed employment is not in conflict with any restrictions or limitations identified on the form. 6. Passport from the Federated States of Micronesia (FSM) or the Republic of the Marshall Islands (RMI) with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI		1. Driver's license or ID card issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 2. ID card issued by federal, state or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address 3. School ID card with a photograph 4. Voter's registration card 5. U.S. Military card or draft record 6. Military dependent's ID card 7. U.S. Coast Guard Merchant Mariner Card 8. Native American tribal document 9. Driver's license issued by a Canadian government authority For persons under age 18 who are unable to present a document listed above: 10. School record or report card 11. Clinic, doctor, or hospital record 12. Day-care or nursery school record		1. A Social Security Account Number card, unless the card includes one of the following restrictions: (1) NOT VALID FOR EMPLOYMENT (2) VALID FOR WORK ONLY WITH INS AUTHORIZATION (3) VALID FOR WORK ONLY WITH DHS AUTHORIZATION 2. Certification of report of birth issued by the Department of State (Forms DS-1350, FS-545, FS-240) 3. Original or certified copy of birth certificate issued by a State, county, municipal authority, or territory of the United States bearing an official seal 4. Native American tribal document 5. U.S. Citizen ID Card (Form I-197) 6. Identification Card for Use of Resident Citizen in the United States (Form I-179) 7. Employment authorization document issued by the Department of Homeland Security For examples, see Section 7 and Section 13 of the M-274 on uscis.gov/i-9-central. The Form I-766, Employment Authorization Document, is a List A, Item Number 4. document, not a List C document.
Acceptable Receipts May be presented in lieu of a document listed above for a temporary period. For receipt validity dates, see the M-274.				
• Receipt for a replacement of a lost, stolen, or damaged List A document. • Form I-94 issued to a lawful permanent resident that contains an I-551 stamp and a photograph of the individual. • Form I-94 with "RE" notation or refugee stamp issued to a refugee.	OR	Receipt for a replacement of a lost, stolen, or damaged List B document.		Receipt for a replacement of a lost, stolen, or damaged List C document.

*Refer to the Employment Authorization Extensions page on [I-9 Central](#) for more information.

Employee's Withholding Certificate

OMB No. 1545-0074

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**Give Form W-4 to your employer.****Your withholding is subject to review by the IRS.****2026****Step 1:
Enter
Personal
Information**

(a) First name and middle initial	Last name	(b) Social security number
Address		Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
City or town, state, and ZIP code		
(c) ☐ Single or Married filing separately ☐ Married filing jointly or Qualifying surviving spouse ☐ Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		
Caution: To claim certain credits or deductions on your tax return, you (and/or your spouse if married filing jointly) are required to have a social security number valid for employment. See page 2 for more information.		

TIP: Consider using the estimator at www.irs.gov/W4App to determine the most accurate withholding for the rest of the year if you: are completing this form after the beginning of the year; expect to work only part of the year; or have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), dependents, other income (not from jobs), deductions, or credits. Have your most recent pay stub(s) from this year available when using the estimator. At the beginning of next year, use the estimator again to recheck your withholding.

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, and when to use the estimator at www.irs.gov/W4App.

**Step 2:
Multiple Jobs
or Spouse
Works**

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

- (a) Use the estimator at www.irs.gov/W4App for the most accurate withholding for this step (and Steps 3–4). If you or your spouse have self-employment income, use this option; **or**
- (b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**
- (c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than Step 2(b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, Step 2(b) is more accurate ☐

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

**Step 3:
Claim
Dependent
and Other
Credits**

If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):

(a) Multiply the number of qualifying children under age 17 by \$2,200 **3(a)** \$

(b) Multiply the number of other dependents by \$500 **3(b)** \$

Add the amounts from Steps 3(a) and 3(b), plus the amount for other credits. Enter the total here **3** \$

**Step 4:
Other
Adjustments**

(a) **Other income (not from jobs).** If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income **4(a)** \$

(b) **Deductions.** Use the Deductions Worksheet on page 4 to determine the amount of deductions you may claim, which will reduce your withholding. (If you skip this line, your withholding will be based on the standard deduction.) Enter the result here . . . **4(b)** \$

(c) **Extra withholding.** Enter any additional tax you want withheld each **pay period** . . . **4(c)** \$

**Exempt from
withholding**

I claim exemption from withholding for 2026, and I certify that I meet **both** of the conditions for exemption for 2026. See *Exemption from withholding* on page 2. I understand I will need to submit a new Form W-4 for 2027 . . . ☐

**Step 5:
Sign
Here**

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

**Employers
Only**

Employer's name and address

First date of
employment

Employer identification
number (EIN)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2026 if you meet both of the following conditions: you had no federal income tax liability in 2025 **and** you expect to have no federal income tax liability in 2026. You had no federal income tax liability in 2025 if (1) your total tax on line 24 on your 2025 Form 1040 or 1040-SR is zero (or less than the sum of lines 27a, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2026 tax return. To claim exemption from withholding, certify that you meet both of the conditions by checking the box in the *Exempt from withholding* section. Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 16, 2027.

Your privacy. Steps 2(c) and 4(a) ask for information regarding income you received from sources other than the job associated with this Form W-4. If you have concerns with providing the information asked for in Step 2(c), you may choose Step 2(b) as an alternative; if you have concerns with providing the information asked for in Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c) as an alternative.

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Are submitting this form after the beginning of the year;
2. Expect to work only part of the year;
3. Have changes during the year in your marital status, number of jobs for you (and/or your spouse if married filing jointly), or number of dependents, or changes in your deductions or credits;
4. Receive dividends, capital gains, social security, bonuses, or business income, or are subject to the Additional Medicare Tax or Net Investment Income Tax; or
5. Prefer the most accurate withholding for multiple job situations.

TIP: Have your most recent pay stub(s) from this year available when using the estimator to account for federal income tax that has already been withheld this year. At the beginning of next year, use the estimator again to recheck your withholding.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work. Submit a separate Form W-4 for each job.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

Instead, if you (and your spouse) have a total of only two jobs, you may check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount of tax withheld will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain credits. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4.

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 15, if you expect to claim deductions other than the basic standard deduction on your 2026 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for qualified tips, overtime compensation, and passenger vehicle loan interest; student loan interest; IRAs; and seniors. You (and/or your spouse if married filing jointly) must have the required social security number to claim certain deductions. For additional eligibility requirements, see Pub. 501.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe when you file your tax return.

Step 2(b) – Multiple Jobs Worksheet *(Keep for your records.)*

If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on **only ONE** Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs.** If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 5. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, **skip** to line 3 **1** \$ _____

- 2 Three jobs.** If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
 - a** Find the amount from the appropriate table on page 5 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a **2a** \$ _____
 - b** Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 5 and enter this amount on line 2b **2b** \$ _____
 - c** Add the amounts from lines 2a and 2b and enter the result on line 2c **2c** \$ _____

- 3** Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc. **3** _____

- 4 Divide** the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in **Step 4(c)** of Form W-4 for the highest paying job (plus any other additional amount you want withheld) **4** \$ _____

Step 4(b)—Deductions Worksheet *(Keep for your records.)*

See the Instructions for Schedule 1-A (Form 1040) for more information about whether you qualify for the deductions on lines 1a, 1b, 1c, 3a, and 3b.

1	Deductions for qualified tips, overtime compensation, and passenger vehicle loan interest.	
a	Qualified tips. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified tips up to \$25,000	1a \$ _____
b	Qualified overtime compensation. If your total income is less than \$150,000 (\$300,000 if married filing jointly), enter an estimate of your qualified overtime compensation up to \$12,500 (\$25,000 if married filing jointly) of the "and-a-half" portion of time-and-a-half compensation	1b \$ _____
c	Qualified passenger vehicle loan interest. If your total income is less than \$100,000 (\$200,000 if married filing jointly), enter an estimate of your qualified passenger vehicle loan interest up to \$10,000	1c \$ _____
2	Add lines 1a, 1b, and 1c. Enter the result here	2 \$ _____
3	Seniors age 65 or older. If your total income is less than \$75,000 (\$150,000 if married filing jointly):	
a	Enter \$6,000 if you are age 65 or older before the end of the year	3a \$ _____
b	Enter \$6,000 if your spouse is age 65 or older before the end of the year and has a social security number valid for employment	3b \$ _____
4	Add lines 3a and 3b. Enter the result here	4 \$ _____
5	Enter an estimate of your student loan interest, deductible IRA contributions, educator expenses, alimony paid, and certain other adjustments from Schedule 1 (Form 1040), Part II. See Pub. 505 for more information	5 \$ _____
6	Itemized deductions. Enter an estimate of your 2026 itemized deductions from Schedule A (Form 1040). Such deductions may include qualifying:	
a	Medical and dental expenses. Enter expenses in excess of 7.5% (0.075) of your total income	6a \$ _____
b	State and local taxes. If your total income is less than \$505,000 (\$252,500 if married filing separately), enter state and local taxes paid up to \$40,400 (\$20,200 if married filing separately)	6b \$ _____
c	Home mortgage interest. If your home acquisition debt is less than \$750,000 (\$375,000 if married filing separately), enter your home mortgage interest expense (including mortgage insurance premiums)	6c \$ _____
d	Gifts to charities. Enter contributions in excess of 0.5% (0.005) of your total income	6d \$ _____
e	Other itemized deductions. Enter the amount for other itemized deductions	6e \$ _____
7	Add lines 6a, 6b, 6c, 6d, and 6e. Enter the result here	7 \$ _____
8	Limitation on itemized deductions.	
a	Enter your total income	8a \$ _____
b	Subtract line 4 from line 8a. If line 4 is greater than line 8a, enter -0- here and on line 10. Skip line 9	8b \$ _____
9	Enter: $\left\{ \begin{array}{l} \bullet \$768,700 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$640,600 \text{ if you're single or head of household} \\ \bullet \$384,350 \text{ if you're married filing separately} \end{array} \right\}$	9 \$ _____
10	If line 9 is greater than line 8b, enter the amount from line 7. Otherwise, multiply line 7 by 94% (0.94) and enter the result here	10 \$ _____
11	Standard deduction.	
Enter:	$\left\{ \begin{array}{l} \bullet \$32,200 \text{ if you're married filing jointly or a qualifying surviving spouse} \\ \bullet \$24,150 \text{ if you're head of household} \\ \bullet \$16,100 \text{ if you're single or married filing separately} \end{array} \right\}$	11 \$ _____
12	Cash gifts to charities. If you take the standard deduction, enter cash contributions up to \$1,000 (\$2,000 if married filing jointly)	12 \$ _____
13	Add lines 11 and 12. Enter the result here	13 \$ _____
14	If line 10 is greater than line 13, subtract line 11 from line 10 and enter the result here. If line 13 is greater than line 10, enter the amount from line 12	14 \$ _____
15	Add lines 2, 4, 5, and 14. Enter the result here and in Step 4(b) of Form W-4	15 \$ _____

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$0	\$480	\$850	\$850	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020
\$10,000 - 19,999	0	480	1,480	1,850	2,050	2,220	2,220	2,220	2,220	2,220	2,220	2,620
\$20,000 - 29,999	480	1,480	2,480	3,050	3,250	3,420	3,420	3,420	3,420	3,420	3,820	4,820
\$30,000 - 39,999	850	1,850	3,050	3,620	3,820	3,990	3,990	3,990	3,990	4,390	5,390	6,390
\$40,000 - 49,999	850	2,050	3,250	3,820	4,020	4,190	4,190	4,190	4,590	5,590	6,590	7,590
\$50,000 - 59,999	1,020	2,220	3,420	3,990	4,190	4,360	4,360	4,760	5,760	6,760	7,760	8,760
\$60,000 - 69,999	1,020	2,220	3,420	3,990	4,190	4,360	4,760	5,760	6,760	7,760	8,760	9,760
\$70,000 - 79,999	1,020	2,220	3,420	3,990	4,190	4,760	5,760	6,760	7,760	8,760	9,760	10,760
\$80,000 - 99,999	1,020	2,220	3,420	4,240	5,440	6,610	7,610	8,610	9,610	10,610	11,610	12,610
\$100,000 - 149,999	1,870	4,070	6,270	7,840	9,040	10,210	11,210	12,210	13,210	14,210	15,360	16,560
\$150,000 - 239,999	1,870	4,100	6,500	8,270	9,670	11,040	12,240	13,440	14,640	15,840	17,040	18,240
\$240,000 - 319,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,780	14,980	16,180	17,380	18,580
\$320,000 - 364,999	2,040	4,440	6,840	8,610	10,010	11,380	12,580	13,860	15,860	17,860	19,860	21,860
\$365,000 - 524,999	2,720	5,920	9,390	12,260	14,760	17,230	19,530	21,830	24,130	26,430	28,730	31,030
\$525,000 and over	3,140	6,840	10,540	13,610	16,310	18,980	21,480	23,980	26,480	28,980	31,480	33,990

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$90	\$850	\$1,020	\$1,020	\$1,020	\$1,070	\$1,870	\$1,870	\$1,870	\$1,870	\$1,870	\$1,970
\$10,000 - 19,999	850	1,780	1,980	1,980	2,030	3,030	3,830	3,830	3,830	3,830	3,930	4,130
\$20,000 - 29,999	1,020	1,980	2,180	2,230	3,230	4,230	5,030	5,030	5,030	5,130	5,330	5,530
\$30,000 - 39,999	1,020	1,980	2,230	3,230	4,230	5,230	6,030	6,030	6,130	6,330	6,530	6,730
\$40,000 - 59,999	1,020	2,880	4,080	5,080	6,080	7,080	7,950	8,150	8,350	8,550	8,750	8,950
\$60,000 - 79,999	1,870	3,830	5,030	6,030	7,100	8,300	9,300	9,500	9,700	9,900	10,100	10,300
\$80,000 - 99,999	1,870	3,830	5,100	6,300	7,500	8,700	9,700	9,900	10,100	10,300	10,500	10,700
\$100,000 - 124,999	2,030	4,190	5,590	6,790	7,990	9,190	10,190	10,390	10,590	10,940	11,940	12,940
\$125,000 - 149,999	2,040	4,200	5,600	6,800	8,000	9,200	10,200	10,950	11,950	12,950	13,950	14,950
\$150,000 - 174,999	2,040	4,200	5,600	6,800	8,150	10,150	11,950	12,950	13,950	14,950	16,170	17,470
\$175,000 - 199,999	2,040	4,200	6,150	8,150	10,150	12,150	13,950	15,020	16,320	17,620	18,920	20,220
\$200,000 - 249,999	2,720	5,680	7,880	10,140	12,440	14,740	16,840	18,140	19,440	20,740	22,040	23,340
\$250,000 - 449,999	2,970	6,230	8,730	11,030	13,330	15,630	17,730	19,030	20,330	21,630	22,930	24,240
\$450,000 and over	3,140	6,600	9,300	11,800	14,300	16,800	19,100	20,600	22,100	23,600	25,100	26,610

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$280	\$850	\$950	\$1,020	\$1,020	\$1,020	\$1,020	\$1,560	\$1,870	\$1,870	\$1,870
\$10,000 - 19,999	280	1,280	1,950	2,150	2,220	2,220	2,220	2,760	3,760	4,070	4,070	4,210
\$20,000 - 29,999	850	1,950	2,720	2,920	2,980	2,980	3,520	4,520	5,520	5,830	5,980	6,180
\$30,000 - 39,999	950	2,150	2,920	3,120	3,180	3,720	4,720	5,720	6,720	7,180	7,380	7,580
\$40,000 - 59,999	1,020	2,220	2,980	3,570	4,640	5,640	6,640	7,750	8,950	9,460	9,660	9,860
\$60,000 - 79,999	1,020	2,610	4,370	5,570	6,640	7,750	8,950	10,150	11,350	11,860	12,060	12,260
\$80,000 - 99,999	1,870	4,070	5,830	7,150	8,410	9,610	10,810	12,010	13,210	13,720	13,920	14,120
\$100,000 - 124,999	1,870	4,270	6,230	7,630	8,900	10,100	11,300	12,500	13,700	14,210	14,720	15,720
\$125,000 - 149,999	2,040	4,440	6,400	7,800	9,070	10,270	11,470	12,670	14,580	15,890	16,890	17,890
\$150,000 - 174,999	2,040	4,440	6,400	7,800	9,070	10,580	12,580	14,580	16,580	17,890	18,890	20,170
\$175,000 - 199,999	2,040	4,440	6,400	8,510	10,580	12,580	14,580	16,580	18,710	20,320	21,620	22,920
\$200,000 - 249,999	2,720	5,920	8,680	10,900	13,270	15,570	17,870	20,170	22,470	24,080	25,380	26,680
\$250,000 - 449,999	2,970	6,470	9,540	12,040	14,410	16,710	19,010	21,310	23,610	25,220	26,520	27,820
\$450,000 and over	3,140	6,840	10,110	12,810	15,380	17,880	20,380	22,880	25,380	27,190	28,690	30,190

State of New Jersey – Division of Taxation
Employee's Withholding Allowance Certificate

1. SS#			2. Filing Status: (Check only one box) 1. ☐ Single 2. ☐ Married/Civil Union Couple Joint 3. ☐ Married/Civil Union Partner Separate 4. ☐ Head of Household 5. ☐ Qualifying Widow(er)/Surviving Civil Union Partner	
Name				
Address				
City	State	Zip		
3. If you have chosen to use the chart from instruction A, enter the appropriate letter here.....				
4. Total number of allowances you are claiming (see instructions).....				
5. Additional amount you want deducted from each pay				
6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here.....				
7. Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.				
Employee's Signature			Date	
Employer's Name and Address			Employer Identification Number	

BASIC INSTRUCTIONS

- Line 1 Enter your name, address, and Social Security number in the spaces provided.
- Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.
 Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er) Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below. If you do not complete Line 3, you will be withheld at Rate B.
- Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.
- Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:
- Your filing status is **SINGLE** or **MARRIED/CIVIL UNION PARTNER SEPARATE** and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
 - Your filing status is **MARRIED/CIVIL UNION COUPLE JOINT**, and your wages combined with your spouse's/civil union partner's wages plus your taxable nonwage income will be \$20,000 or less for the current year.
 - Your filing status is **HEAD OF HOUSEHOLD** or **QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER** and your wages plus your taxable nonwage income will be \$20,000 or less for the current year.

Your exemption is good for ONE year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at (609) 292-6400.

Instruction A - Wage Chart

This chart is designed to increase withholdings on your wages, if these wages will be taxed at a higher rate due to inclusion of other wages or income on your NJ-1040 return. **It is not intended to provide withholding for other income or wages.** If you need additional withholdings for other income or wages, use Line 5 on the NJ-W4. This Wage Chart applies to taxpayers who are married/civil union couple filing jointly, heads of households, or qualifying widow(er)/surviving civil union partner. **Single individuals or married/civil union partners filing separate returns do not need to use this chart.** If you have indicated filing status #2, 4 or 5 on the above NJ-W4 and your taxable income is greater than \$50,000, you should strongly consider using the Wage Chart. (See the Rate Tables on the reverse side to estimate your withholding amount.)

HOW TO USE THE CHART

- Find the amount of your wages in the left-hand column.
- Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
- Follow along the row that contains your wages until you come to the column that contains the other wages.
- This meeting point indicates the Withholding Table that best reflects your income situation.
- If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the NJ-W4.

NOTE: If your income situation substantially increases (or decreases) in the future, you should resubmit a revised NJ-W4 to your employer.

THIS FORM MAY BE REPRODUCED

WAGE CHART

Total of All Other Wages		0 10,000	10,001 20,000	20,001 30,000	30,001 40,000	40,001 50,000	50,001 60,000	60,001 70,000	70,001 80,000	80,001 90,000	OVER 90,000
Y O U R W A G E S	0 10,000	B	B	B	B	B	B	B	B	B	B
	10,001 20,000	B	B	B	B	C	C	C	C	C	C
	20,001 30,000	B	B	B	A	A	D	D	D	D	D
	30,001 40,000	B	B	A	A	A	A	A	E	E	E
	40,001 50,000	B	C	A	A	A	A	A	E	E	E
	50,001 60,000	B	C	D	A	A	A	E	E	E	E
	60,001 70,000	B	C	D	A	A	E	E	E	E	E
	70,001 80,000	B	C	D	E	E	E	E	E	E	E
	80,001 90,000	B	C	D	E	E	E	E	E	E	E
	OVER 90,000	B	C	D	E	E	E	E	E	E	E

RATE TABLES FOR WAGE CHART

The rate tables listed below correspond to the letters in the Wage Chart on the front page. Use these to estimate the amount of withholding that will occur if you choose to use the wage chart. Compare this to your estimated income tax liability for your New Jersey Income Tax return to see if this is the correct amount of withholding that you should have.

RATE "A"											
WEEKLY PAYROLL PERIOD (Allowance \$19.20)						ANNUAL PAYROLL PERIOD (Allowance \$1,000)					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over			Of Excess Over		Over	But Not Over			Of Excess Over	
\$ 0	\$ 385			1.5%	\$ 0	\$ 0	\$ 20,000			1.5%	\$ 0
\$ 385	\$ 673	\$	5.77 +	2.0%	\$ 385	\$ 20,000	\$ 35,000	\$	300.00 +	2.0%	\$ 20,000
\$ 673	\$ 769	\$	11.54 +	3.9%	\$ 673	\$ 35,000	\$ 40,000	\$	600.00 +	3.9%	\$ 35,000
\$ 769	\$ 1,442	\$	15.29 +	6.1%	\$ 769	\$ 40,000	\$ 75,000	\$	795.00 +	6.1%	\$ 40,000
\$ 1,442	\$ 9,615	\$	56.35 +	7.0%	\$ 1,442	\$ 75,000	\$ 500,000	\$	2,930.00 +	7.0%	\$ 75,000
\$ 9,615	\$ 19,231	\$	628.46 +	9.9%	\$ 9,615	\$ 500,000	\$ 1,000,000	\$	32,680.00 +	9.9%	\$ 500,000
\$ 19,231		\$	1,580.38 +	11.8%	\$ 19,231	\$ 1,000,000	over	\$	82,180.00 +	11.8%	\$ 1,000,000

RATE "B"											
WEEKLY PAYROLL PERIOD (Allowance \$19.20)						ANNUAL PAYROLL PERIOD (Allowance \$1,000)					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over			Of Excess Over		Over	But Not Over			Of Excess Over	
\$ 0	\$ 385			1.5%	\$ 0	\$ 0	\$ 20,000			1.5%	\$ 0
\$ 385	\$ 962	\$	5.77 +	2.0%	\$ 385	\$ 20,000	\$ 50,000	\$	300.00 +	2.0%	\$ 20,000
\$ 962	\$ 1,346	\$	17.31 +	2.7%	\$ 962	\$ 50,000	\$ 70,000	\$	900.00 +	2.7%	\$ 50,000
\$ 1,346	\$ 1,538	\$	27.69 +	3.9%	\$ 1,346	\$ 70,000	\$ 80,000	\$	1,440.00 +	3.9%	\$ 70,000
\$ 1,538	\$ 2,885	\$	35.19 +	6.1%	\$ 1,538	\$ 80,000	\$ 150,000	\$	1,830.00 +	6.1%	\$ 80,000
\$ 2,885	\$ 9,615	\$	117.31 +	7.0%	\$ 2,885	\$ 150,000	\$ 500,000	\$	6,100.00 +	7.0%	\$ 150,000
\$ 9,615	\$ 19,231	\$	588.46 +	9.9%	\$ 9,615	\$ 500,000	\$ 1,000,000	\$	30,600.00 +	9.9%	\$ 500,000
\$ 19,231		\$	1,540.38 +	11.8%	\$ 19,231	\$ 1,000,000		\$	80,100.00 +	11.8%	\$ 1,000,000

RATE "C"											
WEEKLY PAYROLL PERIOD (Allowance \$19.20)						ANNUAL PAYROLL PERIOD (Allowance \$1,000)					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over			Of Excess Over		Over	But Not Over			Of Excess Over	
\$ 0	\$ 385			1.5%	\$ 0	\$ 0	\$ 20,000			1.5%	\$ 0
\$ 385	\$ 769	\$	5.77 +	2.3%	\$ 385	\$ 20,000	\$ 40,000	\$	300.00 +	2.3%	\$ 20,000
\$ 769	\$ 962	\$	14.62 +	2.8%	\$ 769	\$ 40,000	\$ 50,000	\$	760.00 +	2.8%	\$ 40,000
\$ 962	\$ 1,154	\$	20.00 +	3.5%	\$ 962	\$ 50,000	\$ 60,000	\$	1,040.00 +	3.5%	\$ 50,000
\$ 1,154	\$ 2,885	\$	26.73 +	5.6%	\$ 1,154	\$ 60,000	\$ 150,000	\$	1,390.00 +	5.6%	\$ 60,000
\$ 2,885	\$ 9,615	\$	123.65 +	6.6%	\$ 2,885	\$ 150,000	\$ 500,000	\$	6,430.00 +	6.6%	\$ 150,000
\$ 9,615	\$ 19,231	\$	567.88 +	9.9%	\$ 9,615	\$ 500,000	\$ 1,000,000	\$	29,530.00 +	9.9%	\$ 500,000
\$ 19,231		\$	1,519.81 +	11.8%	\$ 19,231	\$ 1,000,000		\$	79,030.00 +	11.8%	\$ 1,000,000

RATE "D"											
WEEKLY PAYROLL PERIOD (Allowance \$19.20)						ANNUAL PAYROLL PERIOD (Allowance \$1,000)					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over			Of Excess Over		Over	But Not Over			Of Excess Over	
\$ 0	\$ 385			1.5%	\$ 0	\$ 0	\$ 20,000			1.5%	\$ 0
\$ 385	\$ 769	\$	5.77 +	2.7%	\$ 385	\$ 20,000	\$ 40,000	\$	300.00 +	2.7%	\$ 20,000
\$ 769	\$ 962	\$	16.15 +	3.4%	\$ 769	\$ 40,000	\$ 50,000	\$	840.00 +	3.4%	\$ 40,000
\$ 962	\$ 1,154	\$	22.69 +	4.3%	\$ 962	\$ 50,000	\$ 60,000	\$	1,180.00 +	4.3%	\$ 50,000
\$ 1,154	\$ 2,885	\$	30.96 +	5.6%	\$ 1,154	\$ 60,000	\$ 150,000	\$	1,610.00 +	5.6%	\$ 60,000
\$ 2,885	\$ 9,615	\$	127.88 +	6.5%	\$ 2,885	\$ 150,000	\$ 500,000	\$	6,650.00 +	6.5%	\$ 150,000
\$ 9,615	\$ 19,231	\$	565.38 +	9.9%	\$ 9,615	\$ 500,000	\$ 1,000,000	\$	29,400.00 +	9.9%	\$ 500,000
\$ 19,231		\$	1,517.31 +	11.8%	\$ 19,231	\$ 1,000,000		\$	78,900.00 +	11.8%	\$ 1,000,000

RATE "E"											
WEEKLY PAYROLL PERIOD (Allowance \$19.20)						ANNUAL PAYROLL PERIOD (Allowance \$1,000)					
If the amount of taxable wages is:			The amount of income tax to be withheld is:			If the amount of taxable wages is:			The amount of income tax to be withheld is:		
Over	But Not Over			Of Excess Over		Over	But Not Over			Of Excess Over	
\$ 0	\$ 385			1.5%	\$ 0	\$ 0	\$ 20,000			1.5%	\$ 0
\$ 385	\$ 673	\$	5.77 +	2.0%	\$ 385	\$ 20,000	\$ 35,000	\$	300.00 +	2.0%	\$ 20,000
\$ 673	\$ 1,923	\$	11.54 +	5.8%	\$ 673	\$ 35,000	\$ 100,000	\$	600.00 +	5.8%	\$ 35,000
\$ 1,923	\$ 9,615	\$	84.04 +	6.5%	\$ 1,923	\$ 100,000	\$ 500,000	\$	4,370.00 +	6.5%	\$ 100,000
\$ 9,615	\$ 19,231	\$	584.04 +	9.9%	\$ 9,615	\$ 500,000	\$ 1,000,000	\$	30,370.00 +	9.9%	\$ 500,000
\$ 19,231		\$	1,535.96 +	11.8%	\$ 19,231	\$ 1,000,000		\$	79,870.00 +	11.8%	\$ 1,000,000