Sponsored by:
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District 7 (Burlington)
Senator  VIN GOPAL
District 11 (Monmouth)
Senator  ANDREW ZWICKER
District 16 (Hunterdon, Mercer, Middlesex and Somerset)

Co-Sponsored by:
Senators Pou, A.M.Bucco, Testa, Lagana, Stanfield, Cruz-Perez, Gopal,
Holzapfel, Johnson and Turner

SYNOPSIS
Provides for transfers from General Fund to UI trust fund, reduces employer
contributions to UI trust fund, assesses contributions from employers to repay
transferred amounts, and provides tax credits to small businesses to offset UI
tax increases.

CURRENT VERSION OF TEXT
Substitute as adopted by the Senate Budget and Appropriations Committee.
AN ACT concerning unemployment taxes, and supplementing parts of the statutory law.

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. a. (1) For privilege periods beginning in Calendar Year 2023, a taxpayer that is a small business shall be allowed a credit against the tax imposed pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5), in an amount equal to the amount by which the small business’s unemployment insurance contributions for Fiscal Year 2023 as required pursuant to R.S.43:21-7(c)(5)(P) plus the amount the small businesses contributed during Fiscal Year 2023 to the State pursuant to section 5 of P.L. , c. (pending before the Legislature as this bill) exceeds the amount the small business would have otherwise contributed if contributions for Fiscal Year 2023 were computed based on rates set by column “C” of the table in R.S.43:21-7(c)(5)(E); provided, however, if the actual fund reserve ratio results in the contribution rate for employers being set by a column that has a lower tax rate than the rates provided in column “C,” the tax credit provided pursuant to this section shall not be made available.

(2) For privilege periods beginning in Calendar Year 2024, a taxpayer that is a small business shall be allowed a credit against the tax imposed pursuant to section 5 of P.L.1945, c.162 (C.54:10A-5), in an amount equal to the amount by which the small business’s unemployment insurance contributions for Fiscal Year 2024 as required pursuant to R.S.43:21-7(c)(5)(Q) plus the amount the small businesses contributed during Fiscal Year 2024 to the State pursuant to section 5 of P.L. , c. (pending before the Legislature as this bill) exceeds the amount the small business would have otherwise contributed if contributions for Fiscal Year 2024 were computed based on rates set by column “C” of the table in R.S.43:21-7(c)(5)(E); provided, however, if the actual fund reserve ratio results in the contribution rate for employers being set by a column that has a lower tax rate than the rates provided in column “C,” the tax credit provided pursuant to this section shall not be made available.

b. No tax credits shall be allowed pursuant to this section for any amount of the increase in a small business’s unemployment insurance contributions that is offset by grants or other subsidies made available for similar purposes.

c. A taxpayer shall apply in a form and manner to be determined by the director for the tax credits provided pursuant to this section. The order of priority of the application of the credits

EXPLANATION – Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.
allowed pursuant to this section and any other credits allowed by
law shall be as prescribed by the director.

d. The amount of the credits applied under this section against
the tax imposed pursuant to section 5 of P.L.1945, c.162
(C.54:10A-5) for a privilege period, together with any other credits
allowed by law shall not reduce the tax liability to an amount less
than the statutory minimum provided in subsection (e) of section 5
of P.L.1945, c.162 (C.54:10A-5). The amount of the tax credits
otherwise allowable under this section that cannot be applied for the
privilege period due to the limitations of this subsection or under
other provisions of P.L.1945, c.162 (C.54:10A-1 et seq.) may be
carried forward, if necessary, to the seven privilege periods
following the privilege period for which the tax credit was allowed.

e. As used in this section:
"Small business” means a small business as defined by the
United States Small Business Administration that for purposes of
size standards or other factors meets the applicable criteria set forth
in Part 121 of Title 13 of the Code of Federal Regulations as
amended, which has its principal place of business in New Jersey,
and is independently owned and operated, or is a qualified
hospitality business which has its principal place of business in
New Jersey, and is a seasonal employer as defined in section 2 of
P.L.1966, c.113 (C.34:11-56a1).

“Qualified hospitality business” means a small hospitality
industry-related business, as determined by the Director of the
Division of Taxation using the latest four-digit North American
Industry Classification System of codes, that, as of the effective
date of P.L. ___ , c. ___ (pending before the Legislature as this
bill), has been in operation for more than six months and, for the
immediately preceding calendar year, employed less than 1,000
employees.

2. a. (1) For taxable years beginning in Calendar Year 2023, a
taxpayer that is a small business shall be allowed a credit against
the tax otherwise due under the “New Jersey Gross Income Tax
Act,” N.J.S.54A:1-1 et seq., in an amount equal to the amount by
which the small business’s unemployment insurance contributions
for Fiscal Year 2023 as required pursuant to R.S.43:21-7(c)(5)(P)
plus the amount the small businesses contributed during Fiscal Year
2023 to the State pursuant to section 5 of P.L. ___, c. ___ (pending before the Legislature as this bill) exceeds the
amount the small business would have otherwise contributed if
contributions for Fiscal Year 2023 were computed based on rates
set by column “C” of the table in R.S.43:21-7(c)(5)(E); provided,
however, if the actual fund reserve ratio results in the contribution
rate for employers being set by a column that has a lower tax rate
than the rates provided in column “C,” the tax credit provided
pursuant to this section shall not be made available.
For taxable years beginning in Calendar Year 2024, a taxpayer that is a small business shall be allowed a credit against the tax otherwise due under the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., in an amount equal to the amount by which the small business’s unemployment insurance contributions for Fiscal Year 2024 as required pursuant to R.S.43:21-7(c)(5)(Q) plus the amount the small businesses contributed during Fiscal Year 2024 to the State pursuant to section 5 of P.L. (pending before the Legislature as this bill) exceeds the amount the small business would have otherwise contributed if contributions for Fiscal Year 2024 were computed based on rates set by column “C” of the table in R.S.43:21-7(c)(5)(E); provided, however, if the actual fund reserve ratio results in the contribution rate for employers being set by a column that has a lower tax rate than the rates provided in column “C,” the tax credit provided pursuant to this section shall not be made available.

b. No tax credits shall be allowed pursuant to this section for any amount of the increase in a small business’s unemployment insurance contributions that is offset by grants or other subsidies made available for similar purposes.

c. A taxpayer shall apply in a form and manner to be determined by the director for the tax credits provided pursuant to this section. The order of priority of the application of the credit allowed pursuant to this section and any other credits allowed by law shall be as prescribed by the director.

d. The amount of the tax credits applied under this section against the tax otherwise due under the “New Jersey Gross Income Tax Act,” N.J.S.54A:1-1 et seq., for a taxable year, when taken together with any other payments, credits, deductions, and adjustments allowed by law shall not reduce the tax liability of the taxpayer to an amount less than zero. The amount of the tax credits otherwise allowable under this section that cannot be applied for the taxable year due to the limitations of this subsection or under other provisions of N.J.S.54A:1-1 et seq., may be carried forward, if necessary, to the seven taxable years following the taxable year for which the tax credits were allowed.

e. (1) A business entity that is classified as a partnership for federal income tax purposes shall not be allowed a tax credit pursuant to this section directly, but the amount of tax credits of a taxpayer in respect to distributive share of entity income, shall be determined by allocating to the taxpayer that proportion of the tax credits acquired by the entity that is equal to the taxpayer’s share, whether or not distributed, of the total distributive income or gain of the entity for its taxable year ending within or with the taxpayer’s taxable year.

(2) A New Jersey S Corporation shall not be allowed a tax credit pursuant to this section directly, but the amount of the tax credit of a taxpayer in respect of a pro rata share of S Corporation income,
shall be determined by allocating to the taxpayer that proportion of
the tax credit acquired by the New Jersey S Corporation that is
equal to the taxpayer’s share, whether or not distributed, of the total
pro rata share of S Corporation income of the New Jersey S
Corporation for its privilege period ending within or with the
taxpayer’s taxable year.

f. As used in this section:
   "Small business" means a small business as defined by the
United States Small Business Administration that for purposes of
size standards or other factors meets the applicable criteria set forth
in Part 121 of Title 13 of the Code of Federal Regulations as
amended, which has its principal place of business in New Jersey,
and is independently owned and operated, or is a qualified
hospitality business which has its principal place of business in
New Jersey, and is a seasonal employer as defined in section 2 of
P.L.1966, c.113 (C.34:11-56a1).

   “Qualified hospitality business” means a small hospitality
industry-related business, as determined by the Director of the
Division of Taxation using the latest four-digit North American
Industry Classification System of codes, that, as of the effective
date of P.L.    , c. (C. ) (pending before the Legislature as this
bill), has been in operation for more than six months and, for the
immediately preceding calendar year, employed less than 1,000
employees.

3. R.S.43:21-7 is amended to read as follows:

43:21-7. Employers other than governmental entities, whose
benefit financing provisions are set forth in section 4 of P.L.1971,
c.346 (C.43:21-7.3), and those nonprofit organizations liable for
payment in lieu of contributions on the basis set forth in section 3 of
P.L.1971, c.346 (C.43:21-7.2), shall pay to the controller for the
unemployment compensation fund, contributions as set forth in
 subsections (a), (b) and (c) hereof, and the provisions of subsections
d and e shall be applicable to all employers, consistent with the
provisions of the "unemployment compensation law" and the
e et al.).

   (a) Payment.

   (1) Contributions shall accrue and become payable by each
employer for each calendar year in which he is subject to this
chapter (R.S.43:21-1 et seq.), with respect to having individuals in
his employ during that calendar year, at the rates and on the basis
hereinafter set forth. Such contributions shall become due and be
paid by each employer to the controller for the fund, in accordance
with such regulations as may be prescribed, and shall not be
deducted, in whole or in part, from the remuneration of individuals
in his employ.
(2) In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to $0.005 or more, in which case it shall be increased to $0.01.

(b) Rate of contributions. Each employer shall pay the following contributions:

(1) For the calendar year 1947, and each calendar year thereafter, 2 7/10% of wages paid by him during each such calendar year, except as otherwise prescribed by subsection (c) of this section.

(2) The "wages" of any individual, with respect to any one employer, as the term is used in this subsection (b) and in subsections (c), (d) and (e) of this section 7, shall include the first $4,800.00 paid during calendar year 1975, for services performed either within or without this State; provided that no contribution shall be required by this State with respect to services performed in another state if such other state imposes contribution liability with respect thereto. If an employer (hereinafter referred to as a successor employer) during any calendar year acquires substantially all the property used in a trade or business of another employer (hereinafter referred to as a predecessor), or used in a separate unit of a trade or business of a precursor, and immediately after the acquisition employs in his trade or business an individual who immediately prior to the acquisition was employed in the trade or business of such predecessors, then, for the purpose of determining whether the successor employer has paid wages with respect to employment equal to the first $4,800.00 paid during calendar year 1975, any wages paid to such individual by such predecessor during such calendar year and prior to such acquisition shall be considered as having been paid by such successor employer.

(3) For calendar years beginning on and after January 1, 1976, the "wages" of any individual, as defined in the preceding paragraph (2) of this subsection (b), shall be established and promulgated by the Commissioner of Labor and Workforce Development on or before September 1 of the preceding year and, except as provided in paragraph (4) of this subsection (b), shall be, 28 times the Statewide average weekly remuneration paid to workers by employers, as determined under R.S.43:21-3(c), raised to the next higher multiple of $100.00 if not already a multiple thereof, provided that if the amount of wages so determined for a calendar year is less than the amount similarly determined for the preceding year, the greater amount will be used; provided, further, that if the amount of such wages so determined does not equal or exceed the amount of wages as defined in subsection (b) of section 3306 of the Internal Revenue Code of 1986 (26 U.S.C. s.3306(b)), the wages as determined in this paragraph in any calendar year shall be raised to equal the amount established under the "Federal Unemployment Tax Act," chapter 23 of the Internal Revenue Code of 1986 (26 U.S.C. s.3301 et seq.), for that calendar year.
(4) For calendar years beginning on and after January 1, 2020, the "wages" of any individual, as defined in the preceding paragraph (2) of this subsection (b) for purposes of contributions of workers to the State disability benefits fund, including the "Family Temporary Disability Leave Account" pursuant to subsection (d) of this section, shall be established and promulgated by the Commissioner of Labor and Workforce Development on or before September 1 of the preceding year and shall be 107 times the Statewide average weekly remuneration paid to workers by employers, as determined under R.S.43:21-3(c), raised to the next higher multiple of $100.00 if not already a multiple thereof, provided that if the amount of wages so determined for a calendar year is less than the amount similarly determined for the preceding year, the greater amount will be used.

(c) Future rates based on benefit experience.

(1) A separate account for each employer shall be maintained and this shall be credited with all the contributions which he has paid on his own behalf on or before January 31 of any calendar year with respect to employment occurring in the preceding calendar year; provided, however, that if January 31 of any calendar year falls on a Saturday or Sunday, an employer's account shall be credited as of January 31 of such calendar year with all the contributions which he has paid on or before the next succeeding day which is not a Saturday or Sunday. But nothing in this chapter (R.S.43:21-1 et seq.) shall be construed to grant any employer or individuals in his service prior claims or rights to the amounts paid by him into the fund either on his own behalf or on behalf of such individuals. Benefits paid with respect to benefit years commencing on and after January 1, 1953, to any individual on or before December 31 of any calendar year with respect to unemployment in such calendar year and in preceding calendar years shall be charged against the account or accounts of the employer or employers in whose employment such individual established base weeks constituting the basis of such benefits, except that, with respect to benefit years commencing after January 4, 1998, an employer's account shall not be charged for benefits paid to a claimant if the claimant's employment by that employer was ended in any way which, pursuant to subsection (a), (b), (c), (f), (g) or (h) of R.S.43:21-5, would have disqualified the claimant for benefits if the claimant had applied for benefits at the time when that employment ended. Benefits paid under a given benefit determination shall be charged against the account of the employer to whom such determination relates. When each benefit payment is made, notification shall be promptly provided to each employer included in the unemployment insurance monetary calculation of benefits. Such notification shall identify the employer against whose account the amount of such payment is being charged, shall show at least the name and social security account number of the claimant and
shall specify the period of unemployment to which said benefit payment applies.

An annual summary statement of unemployment benefits charged to the employer's account shall be provided.

(2) Regulations may be prescribed for the establishment, maintenance, and dissolution of joint accounts by two or more employers, and shall, in accordance with such regulations and upon application by two or more employers to establish such an account, or to merge their several individual accounts in a joint account, maintain such joint account as if it constituted a single employer's account.

(3) No employer's rate shall be lower than 5.4% unless assignment of such lower rate is consistent with the conditions applicable to additional credit allowance for such year under section 3303(a)(1) of the Internal Revenue Code of 1986 (26 U.S.C. s.3303(a)(1)), any other provision of this section to the contrary notwithstanding.

(4) Employer Reserve Ratio. (A) Each employer's rate shall be 2 8/10%, except as otherwise provided in the following provisions.

No employer's rate for the 12 months commencing July 1 of any calendar year shall be other than 2 8/10%, unless as of the preceding January 31 such employer shall have paid contributions with respect to wages paid in each of the three calendar years immediately preceding such year, in which case such employer's rate for the 12 months commencing July 1 of any calendar year shall be determined on the basis of his record up to the beginning of such calendar year. If, at the beginning of such calendar year, the total of all his contributions, paid on his own behalf, for all past years exceeds the total benefits charged to his account for all such years, his contribution rate shall be:

1. 2 5/10%, if such excess equals or exceeds 4%, but less than 5%, of his average annual payroll (as defined in paragraph (2), subsection (a) of R.S.43:21-19);
2. 2 2/10%, if such excess equals or exceeds 5%, but is less than 6%, of his average annual payroll;
3. 1 9/10%, if such excess equals or exceeds 6%, but is less than 7%, of his average annual payroll;
4. 1 6/10%, if such excess equals or exceeds 7%, but is less than 8%, of his average annual payroll;
5. 1 3/10%, if such excess equals or exceeds 8%, but is less than 9%, of his average annual payroll;
6. 1%, if such excess equals or exceeds 9%, but is less than 10%, of his average annual payroll;
7. 7/10 of 1%, if such excess equals or exceeds 10%, but is less than 11%, of his average annual payroll;
8. 4/10 of 1%, if such excess equals or exceeds 11% of his average annual payroll.
1 (B) If the total of an employer’s contributions, paid on his own
2 behalf, for all past periods for the purposes of this paragraph (4), is
3 less than the total benefits charged against his account during the
4 same period, his rate shall be:
5 (1) 4%, if such excess is less than 10% of his average annual
6 payroll;
7 (2) 4 3/10%, if such excess equals or exceeds 10%, but is less
8 than 20%, of his average annual payroll;
9 (3) 4 6/10%, if such excess equals or exceeds 20% of his
10 average annual payroll.
11 (C) Specially assigned rates.
12 (i) If no contributions were paid on wages for employment in
13 any calendar year used in determining the average annual payroll of
14 an employer eligible for an assigned rate under this paragraph (4),
15 the employer's rate shall be specially assigned as follows:
16 if the reserve balance in its account is positive, its assigned rate
17 shall be the highest rate in effect for positive balance accounts for
18 that period, or 5.4%, whichever is higher, and
19 if the reserve balance in its account is negative, its assigned rate
20 shall be the highest rate in effect for deficit accounts for that period.
21 (ii) If, following the purchase of a corporation with little or no
22 activity, known as a corporate shell, the resulting employing unit
23 operates a new or different business activity, the employing unit
24 shall be assigned a new employer rate.
25 (iii) Entities operating under common ownership, management or
26 control, when the operation of the entities is not identifiable,
27 distinguishable and severable, shall be considered a single employer
28 for the purposes of this chapter (R.S.43:21 - et seq.).
29 (D) The contribution rates prescribed by subparagraphs (A) and
30 (B) of this paragraph (4) shall be increased or decreased in
31 accordance with the provisions of paragraph (5) of this subsection
32 (c) for experience rating periods through June 30, 1986.
33 (5) (A) Unemployment Trust Fund Reserve Ratio. If on March
34 31 of any calendar year the balance in the unemployment trust fund
35 equals or exceeds 4% but is less than 7% of the total taxable wages
36 reported to the controller as of that date in respect to employment
37 during the preceding calendar year, the contribution rate, effective
38 July 1 following, of each employer eligible for a contribution rate
39 calculation based upon benefit experience, shall be increased by
40 3/10 of 1% over the contribution rate otherwise established under
41 the provisions of paragraph (3) or (4) of this subsection. If on
42 March 31 of any calendar year the balance of the unemployment
43 trust fund exceeds 2 1/2% but is less than 4% of the total taxable
44 wages reported to the controller as of that date in respect to
45 employment during the preceding calendar year, the contribution
46 rate, effective July 1 following, of each employer eligible for a
47 contribution rate calculation based upon benefit experience, shall be
48 increased by 6/10 of 1% over the contribution rate otherwise
established under the provisions of paragraph (3) or (4) of this subsection.

If on March 31 of any calendar year the balance of the unemployment trust fund is less than 2 1/2% of the total taxable wages reported to the controller as of that date in respect to employment during the preceding calendar year, the contribution rate, effective July 1 following, of each employer: (1) eligible for a contribution rate calculation based upon benefit experience, shall be increased by (i) 6/10 of 1% over the contribution rate otherwise established under the provisions of paragraph (3), (4)(A) or (4)(B) of this subsection, and (ii) an additional amount equal to 20% of the total rate established herein, provided, however, that the final contribution rate for each employer shall be computed to the nearest multiple of 1/10% if not already a multiple thereof; (2) not eligible for a contribution rate calculation based upon benefit experience, shall be increased by 6/10 of 1% over the contribution rate otherwise established under the provisions of paragraph (4) of this subsection. For the period commencing July 1, 1984 and ending June 30, 1986, the contribution rate for each employer liable to pay contributions under R.S.43:21-7 shall be increased by a factor of 10% computed to the nearest multiple of 1/10% if not already a multiple thereof.

(B) If on March 31 of any calendar year the balance in the unemployment trust fund equals or exceeds 10% but is less than 12 1/2% of the total taxable wages reported to the controller as of that date in respect to employment during the preceding calendar year, the contribution rate, effective July 1 following, of each employer eligible for a contribution rate calculation based upon benefit experience, shall be reduced by 3/10 of 1% under the contribution rate otherwise established under the provisions of paragraphs (3) and (4) of this subsection; provided that in no event shall the contribution rate of any employer be reduced to less than 4/10 of 1%. If on March 31 of any calendar year the balance in the unemployment trust fund equals or exceeds 12 1/2% of the total taxable wages reported to the controller as of that date in respect to employment during the preceding calendar year, the contribution rate, effective July 1 following, of each employer eligible for a contribution rate calculation based upon benefit experience, shall be reduced by 6/10 of 1% if his account for all past periods reflects an excess of contributions paid over total benefits charged of 3% or more of his average annual payroll, otherwise by 3/10 of 1% under the contribution rate otherwise established under the provisions of paragraphs (3) and (4) of this subsection; provided that in no event shall the contribution rate of any employer be reduced to less than 4/10 of 1%.

(C) The "balance" in the unemployment trust fund, as the term is used in subparagraphs (A) and (B) above, shall not include moneys credited to the State's account under section 903 of the Social
Security Act, as amended (42 U.S.C. s.1103), during any period in which such moneys are appropriated for the payment of expenses incurred in the administration of the "unemployment compensation law."

(D) Prior to July 1 of each calendar year the controller shall determine the Unemployment Trust Fund Reserve Ratio, which shall be calculated by dividing the balance of the unemployment trust fund as of the prior March 31 by total taxable wages reported to the controller by all employers as of March 31 with respect to their employment during the last calendar year.

(E) (i) (Deleted by amendment, P.L.1997, c.263).
(iii) (Deleted by amendment, P.L.2003, c.107).
(iv) (Deleted by amendment, P.L.2004, c.45).
(v) (Deleted by amendment, P.L.2008, c.17).
(vi) (Deleted by amendment, P.L.2013, c.75).
(vii) With respect to experience rating years beginning on or after July 1, 2011, the new employer rate or the unemployment experience rate of an employer under this section shall be the rate which appears in the column headed by the Unemployment Trust Fund Reserve Ratio as of the applicable calculation date and on the line with the Employer Reserve Ratio, as defined in paragraph (4) of this subsection (R.S.43:21-7 (c)(4)), as set forth in the following table:

<table>
<thead>
<tr>
<th>Fund Reserve Ratio</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
</tr>
</thead>
<tbody>
<tr>
<td>Over 3.49%</td>
<td>0.3</td>
<td>0.4</td>
<td>0.5</td>
<td>0.6</td>
<td>1.2</td>
</tr>
<tr>
<td>3.50% to 3.00%</td>
<td>0.4</td>
<td>0.5</td>
<td>0.6</td>
<td>0.6</td>
<td>1.2</td>
</tr>
<tr>
<td>2.50% to 2.00%</td>
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<td>0.6</td>
<td>0.7</td>
<td>0.7</td>
<td>1.2</td>
</tr>
<tr>
<td>2.00% to 1.99%</td>
<td>0.5</td>
<td>0.6</td>
<td>0.7</td>
<td>0.8</td>
<td>1.2</td>
</tr>
<tr>
<td>1.99% to 1.98%</td>
<td>0.6</td>
<td>0.7</td>
<td>0.8</td>
<td>0.9</td>
<td>1.2</td>
</tr>
<tr>
<td>1.98% to 1.97%</td>
<td>0.6</td>
<td>0.8</td>
<td>0.9</td>
<td>1.0</td>
<td>1.2</td>
</tr>
<tr>
<td>1.97% to 1.96%</td>
<td>0.7</td>
<td>0.8</td>
<td>1.0</td>
<td>1.1</td>
<td>1.2</td>
</tr>
<tr>
<td>1.96% to 1.95%</td>
<td>0.7</td>
<td>0.8</td>
<td>1.0</td>
<td>1.1</td>
<td>1.2</td>
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<tr>
<td>1.95% to 1.94%</td>
<td>0.8</td>
<td>1.0</td>
<td>1.1</td>
<td>1.2</td>
<td>1.6</td>
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<tr>
<td>1.94% to 1.93%</td>
<td>0.9</td>
<td>1.1</td>
<td>1.3</td>
<td>1.5</td>
<td>1.6</td>
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<tr>
<td>1.93% to 1.92%</td>
<td>1.0</td>
<td>1.3</td>
<td>1.6</td>
<td>1.7</td>
<td>1.9</td>
</tr>
<tr>
<td>1.92% to 1.91%</td>
<td>1.2</td>
<td>1.6</td>
<td>2.0</td>
<td>2.1</td>
<td>2.3</td>
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<tr>
<td>1.91% to 1.90%</td>
<td>1.4</td>
<td>1.8</td>
<td>2.2</td>
<td>2.4</td>
<td>2.6</td>
</tr>
<tr>
<td>1.90% to 1.89%</td>
<td>1.7</td>
<td>2.1</td>
<td>2.5</td>
<td>2.8</td>
<td>3.0</td>
</tr>
<tr>
<td>1.89% to 1.88%</td>
<td>1.9</td>
<td>2.4</td>
<td>2.8</td>
<td>3.1</td>
<td>3.4</td>
</tr>
<tr>
<td>1.88% to 1.87%</td>
<td>2.0</td>
<td>2.6</td>
<td>3.1</td>
<td>3.4</td>
<td>3.7</td>
</tr>
<tr>
<td>1.87% to 1.86%</td>
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<td>2.7</td>
<td>3.2</td>
<td>3.6</td>
<td>3.9</td>
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<tr>
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<td>2.8</td>
<td>3.3</td>
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<td>1.85% to 1.84%</td>
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<td>2.9</td>
<td>3.4</td>
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<th>Employer Reserve Ratio</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
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<tr>
<td>Positive Reserve Ratio:</td>
<td>0.3</td>
<td>0.4</td>
<td>0.5</td>
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<td>17% and over</td>
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<td>0.6</td>
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<tr>
<td>16.00% to 16.99%</td>
<td>0.4</td>
<td>0.6</td>
<td>0.7</td>
<td>0.7</td>
<td>1.2</td>
</tr>
<tr>
<td>15.00% to 15.99%</td>
<td>0.5</td>
<td>0.6</td>
<td>0.7</td>
<td>0.8</td>
<td>1.2</td>
</tr>
<tr>
<td>14.00% to 14.99%</td>
<td>0.6</td>
<td>0.7</td>
<td>0.8</td>
<td>0.9</td>
<td>1.2</td>
</tr>
<tr>
<td>13.00% to 13.99%</td>
<td>0.6</td>
<td>0.8</td>
<td>0.9</td>
<td>1.0</td>
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<tr>
<td>12.00% to 12.99%</td>
<td>0.7</td>
<td>0.8</td>
<td>1.0</td>
<td>1.1</td>
<td>1.2</td>
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<tr>
<td>11.00% to 11.99%</td>
<td>0.9</td>
<td>1.1</td>
<td>1.3</td>
<td>1.5</td>
<td>1.6</td>
</tr>
<tr>
<td>10.00% to 10.99%</td>
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<td>1.3</td>
<td>1.6</td>
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<tr>
<td>9.00% to 9.99%</td>
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<td>1.6</td>
<td>1.9</td>
<td>2.1</td>
<td>2.3</td>
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<tr>
<td>8.00% to 8.99%</td>
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<td>2.2</td>
<td>2.4</td>
<td>2.6</td>
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<tr>
<td>7.00% to 7.99%</td>
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<td>2.5</td>
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<tr>
<td>6.00% to 6.99%</td>
<td>1.9</td>
<td>2.4</td>
<td>2.8</td>
<td>3.1</td>
<td>3.4</td>
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<tr>
<td>5.00% to 5.99%</td>
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</tr>
<tr>
<td>4.00% to 4.99%</td>
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<td>3.2</td>
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<td>3.9</td>
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<tr>
<td>3.00% to 3.99%</td>
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<td>2.8</td>
<td>3.3</td>
<td>3.7</td>
<td>4.0</td>
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<tr>
<td>2.00% to 2.99%</td>
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<td>2.9</td>
<td>3.4</td>
<td>3.8</td>
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### Deficit Reserve Ratio:

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<tr>
<th>Range</th>
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<th>4.0</th>
<th>4.3</th>
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<tbody>
<tr>
<td>0.00% to 0.99%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-0.00% to -2.99%</td>
<td>3.4</td>
<td>4.3</td>
<td>5.1</td>
<td>5.6</td>
<td>6.1</td>
</tr>
<tr>
<td>-3.00% to -5.99%</td>
<td>3.4</td>
<td>4.3</td>
<td>5.1</td>
<td>5.7</td>
<td>6.2</td>
</tr>
<tr>
<td>-6.00% to -8.99%</td>
<td>3.5</td>
<td>4.4</td>
<td>5.2</td>
<td>5.8</td>
<td>6.3</td>
</tr>
<tr>
<td>-9.00% to -11.99%</td>
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<td>4.5</td>
<td>5.3</td>
<td>5.9</td>
<td>6.4</td>
</tr>
<tr>
<td>-12.00% to -14.99%</td>
<td>3.6</td>
<td>4.6</td>
<td>5.4</td>
<td>6.0</td>
<td>6.5</td>
</tr>
<tr>
<td>-15.00% to -19.99%</td>
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<td>4.6</td>
<td>5.5</td>
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<td>6.6</td>
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<tr>
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<td>5.6</td>
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<td>6.7</td>
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<td>3.7</td>
<td>4.8</td>
<td>5.6</td>
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<td>6.8</td>
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<tr>
<td>-30.00% to -34.99%</td>
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<td>4.8</td>
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<tr>
<td>-35.00% and under</td>
<td>5.4</td>
<td>5.4</td>
<td>5.8</td>
<td>6.4</td>
<td>7.0</td>
</tr>
</tbody>
</table>

### Employer Reserve Ratio

1. Fund balance as of March 31 as a percentage of taxable wages in the prior calendar year.
2. Employer Reserve Ratio (Contributions minus benefits as a percentage of employer’s taxable wages).
3. (F) (i) (Deleted by amendment, P.L.1997, c.263).
5. (iii) (Deleted by amendment, P.L.2013, c.75).
6. (iv) With respect to experience rating years beginning on or after July 1, 2011 and before July 1, 2013, if the fund reserve ratio, based on the fund balance as of the prior March 31, is less than 1.0%, the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be increased by a factor of 10% computed to the nearest multiple of 1/10% if not already a multiple thereof.
7. (v) With respect to experience rating years beginning on or after July 1, 2014, if the fund reserve ratio, based on the fund balance as of the prior March 31, is less than 1.0%, the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be increased by a factor of 10% computed to the nearest multiple of 1/10% if not already a multiple thereof.
8. (G) On or after January 1, 1993, notwithstanding any other provisions of this paragraph (5), the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be decreased by 0.1%, except that, during any experience rating year starting before January 1, 1998 in which the fund reserve ratio is equal to or greater than 7.00% or during any experience rating year starting on or after January 1, 1998, in which the fund reserve ratio is equal to or greater than 3.5%, there shall be no decrease pursuant to this subparagraph (G) in the contribution of any employer who has a deficit reserve ratio of negative 35.00% or under.
9. (H) On and after January 1, 1998 until December 31, 2000 and on or after January 1, 2002 until June 30, 2006, the contribution rate
for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be decreased by a factor, as set out below, computed to the nearest multiple of 1/10%, except that, if an employer has a deficit reserve ratio of negative 35.0% or under, the employer's rate of contribution shall not be reduced pursuant to this subparagraph (H) to less than 5.4%:

- From January 1, 1998 until December 31, 1998, a factor of 12%;
- From January 1, 1999 until December 31, 1999, a factor of 10%;
- From January 1, 2000 until December 31, 2000, a factor of 7%;
- From January 1, 2002 until March 31, 2002, a factor of 36%;
- From April 1, 2002 until June 30, 2002, a factor of 85%;
- From July 1, 2002 until June 30, 2003, a factor of 15%;
- From July 1, 2003 until June 30, 2004, a factor of 15%;
- From July 1, 2004 until June 30, 2005, a factor of 7%;
- From July 1, 2005 until December 31, 2005, a factor of 16%; and
- From January 1, 2006 until June 30, 2006, a factor of 34%.

The amount of the reduction in the employer contributions stipulated by this subparagraph (H) shall be in addition to the amount of the reduction in the employer contributions stipulated by subparagraph (G) of this paragraph (5), except that the rate of contribution of an employer who has a deficit reserve ratio of negative 35.0% or under shall not be reduced pursuant to this subparagraph (H) to less than 5.4% and the rate of contribution of any other employer shall not be reduced to less than 0.0%.

(I) (Deleted by amendment, P.L.2008, c.17).

(J) On or after July 1, 2001, notwithstanding any other provisions of this paragraph (5), the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be decreased by 0.0175%, except that, during any experience rating year starting on or after July 1, 2001, in which the fund reserve ratio is equal to or greater than 3.5%, there shall be no decrease pursuant to this subparagraph (J) in the contribution of any employer who has a deficit reserve ratio of negative 35.00% or under. The amount of the reduction in the employer contributions stipulated by this subparagraph (J) shall be in addition to the amount of the reduction in the employer contributions stipulated by subparagraphs (G) and (H) of this paragraph (5), except that the rate of contribution of an employer who has a deficit reserve ratio of negative 35.0% or under shall not be reduced pursuant to this subparagraph (J) to less than 5.4% and the rate of contribution of any other employer shall not be reduced to less than 0.0%.

(K) With respect to experience rating years beginning on or after July 1, 2009, if the fund reserve ratio, based on the fund balance as of the prior March 31, is:

(i) Equal to or greater than 5.00% but less than 7.5%, the contribution rate for each employer liable to pay contributions, as computed under subparagraph (E) of this paragraph (5), shall be
reduced by a factor of 25% computed to the nearest multiple of
1/10% if not already a multiple thereof except that there shall be no
decrease pursuant to this subparagraph (K) in the contribution of
any employer who has a deficit reserve ratio of 35.00% or under;
(ii) Equal to or greater than 7.5%, the contribution rate for each
employer liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be reduced by a factor
of 50% computed to the nearest multiple of 1/10% if not already a
multiple thereof except that there shall be no decrease pursuant to
this subparagraph (K) in the contribution of any employer who has
a deficit reserve ratio of 35.00% or under.

(L) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2011, the rates set by column "C" of the table in that subparagraph.

(M) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2012, the rates set by column "D" of the table in that subparagraph.

(N) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2013, the rates set by column "E" of the table in that subparagraph.

(O) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2022, the rates set by column "C" of the table in that subparagraph.

(P) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2023, the rates set by column "D" of the table in that subparagraph,
unless the application of the provisions of this paragraph (5) using
the actual fund reserve ratio would result in the contribution rate for
employers being set by a column which has lower tax rates than the
rates in column "D", in which case the employers shall be liable to
pay contributions at the rates set by the column with the lower tax
rates.

(Q) Notwithstanding any other provision of this paragraph (5)
and notwithstanding the actual fund reserve ratio, the contribution
rate for employers liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be, for fiscal year
2024, the rates set by column "E" of the table in that subparagraph,
the actual fund reserve ratio would result in the contribution rate for
employers being set by a column which has lower tax rates than the
rates in column "E", in which case the employers shall be liable to
pay contributions at the rates set by the column with the lower tax
rates.

(R) Commencing on January 1, 2023, the contribution rate for
each employer liable to pay contributions, as computed under
subparagraph (E) of this paragraph (5), shall be decreased by a
factor of 10% computed to the nearest multiple of 1/10%, except
that, if an employer has a deficit reserve ratio of negative 35% or
under, the employer's rate of contribution shall not be reduced
pursuant to this subparagraph (R) to less than 5.4%. The decrease
shall remain in effect until December 31 of the year in which the
Director of the Division of Budget and Accounting determines that
sufficient funds have been collected in employer contributions
pursuant to section 5 of P.L.   , c.   (C.   )(pending before the
Legislature as this bill) to provide for the complete reimbursement
to the general fund of all moneys transferred to the unemployment
compensation fund pursuant to section 4 of P.L.   ,
c. (C.   )(pending before the Legislature as this bill).

(6) Additional contributions.

Notwithstanding any other provision of law, any employer who
has been assigned a contribution rate pursuant to subsection (c) of
this section for the year commencing July 1, 1948, and for any year
commencing July 1 thereafter, may voluntarily make payment of
additional contributions, and upon such payment shall receive a
recomputation of the experience rate applicable to such employer,
including in the calculation the additional contribution so made,
except that, following a transfer as described under R.S.43:21-
7(c)(7)(D), neither the predecessor nor successor in interest shall be
eligible to make a voluntary payment of additional contributions
during the year the transfer occurs and the next full calendar year.
Any such additional contribution shall be made during the 30-day
period following the notification to the employer of his contribution
rate as prescribed in this section, unless, for good cause, the time
for payment has been extended by the controller for not to exceed
an additional 60 days; provided that in no event may such payments
which are made later than 120 days after the beginning of the year
for which such rates are effective be considered in determining the
experience rate for the year in which the payment is made. Any
employer receiving any extended period of time within which to
make such additional payment and failing to make such payment
timely shall be, in addition to the required amount of additional
payment, liable for a penalty of 5% thereof or $5.00, whichever is
greater, not to exceed $50.00. Any adjustment under this subsection
shall be made only in the form of credits against accrued or future
contributions.

(7) Transfers.
(A) Upon the transfer of the organization, trade or business, or substantially all the assets of an employer to a successor in interest, whether by merger, consolidation, sale, transfer, descent or otherwise, the controller shall transfer the employment experience of the predecessor employer to the successor in interest, including credit for past years, contributions paid, annual payrolls, benefit charges, et cetera, applicable to such predecessor employer, pursuant to regulation, if it is determined that the employment experience of the predecessor employer with respect to the organization, trade, assets or business which has been transferred may be considered indicative of the future employment experience of the successor in interest. The successor in interest may, within four months of the date of such transfer of the organization, trade, assets or business, or thereafter upon good cause shown, request a reconsideration of the transfer of employment experience of the predecessor employer. The request for reconsideration shall demonstrate, to the satisfaction of the controller, that the employment experience of the predecessor is not indicative of the future employment experience of the successor.

(B) An employer who transfers part of his or its organization, trade, assets or business to a successor in interest, whether by merger, consolidation, sale, transfer, descent or otherwise, may jointly make application with such successor in interest for transfer of that portion of the employment experience of the predecessor employer relating to the portion of the organization, trade, assets or business transferred to the successor in interest, including credit for past years, contributions paid, annual payrolls, benefit charges, et cetera, applicable to such predecessor employer. The transfer of employment experience may be allowed pursuant to regulation only if it is found that the employment experience of the predecessor employer with respect to the portion of the organization, trade, assets or business which has been transferred may be considered indicative of the future employment experience of the successor in interest. Credit shall be given to the successor in interest only for the years during which contributions were paid by the predecessor employer with respect to that part of the organization, trade, assets or business transferred.

(C) A transfer of the employment experience in whole or in part having become final, the predecessor employer thereafter shall not be entitled to consideration for an adjusted rate based upon his or its experience or the part thereof, as the case may be, which has thus been transferred. A successor in interest to whom employment experience or a part thereof is transferred pursuant to this subsection shall, as of the date of the transfer of the organization, trade, assets or business, or part thereof, immediately become an employer if not theretofore an employer subject to this chapter (R.S.43:21-1 et seq.).
(D) If an employer transfers in whole or in part his or its organization, trade, assets or business to a successor in interest, whether by merger, consolidation, sale, transfer, descent or otherwise and both the employer and successor in interest are at the time of the transfer under common ownership, management or control, then the employment experience attributable to the transferred business shall also be transferred to and combined with the employment experience of the successor in interest. The transfer of the employment experience is mandatory and not subject to appeal or protest.

(E) The transfer of part of an employer's employment experience to a successor in interest shall become effective as of the first day of the calendar quarter following the acquisition by the successor in interest. As of the effective date, the successor in interest shall have its employer rate recalculated by merging its existing employment experience, if any, with the employment experience acquired. If the successor in interest is not an employer as of the date of acquisition, it shall be assigned the new employer rate until the effective date of the transfer of employment experience.

(F) Upon the transfer in whole or in part of the organization, trade, assets or business to a successor in interest, the employment experience shall not be transferred if the successor in interest is not an employer at the time of the acquisition and the controller finds that the successor in interest acquired the business solely or primarily for the purpose of obtaining a lower rate of contributions.

(d) Contributions of workers to the unemployment compensation fund and the State disability benefits fund.

(1) (A) For periods after January 1, 1975, each worker shall contribute to the fund 1% of his wages with respect to his employment with an employer, which occurs on and after January 1, 1975, after such employer has satisfied the condition set forth in subsection (h) of R.S.43:21-19 with respect to becoming an employer; provided, however, that such contributions shall be at the rate of 1/2 of 1% of wages paid with respect to employment while the worker is in the employ of the State of New Jersey, or any governmental entity or instrumentality which is an employer as defined under R.S.43:21-19(h)(5), or is covered by an approved private plan under the "Temporary Disability Benefits Law" or while the worker is exempt from the provisions of the "Temporary Disability Benefits Law" under section 7 of that law, P.L.1948, c.110 (C.43:21-31).

(B) Effective January 1, 1978 there shall be no contributions by workers in the employ of any governmental or nongovernmental employer electing or required to make payments in lieu of contributions unless the employer is covered by the State plan under the "Temporary Disability Benefits Law" (C.43:21-25 et al.), and in that case contributions shall be at the rate of 1/2 of 1%, except that commencing July 1, 1986, workers in the employ of any
nongovernmental employer electing or required to make payments
in lieu of contributions shall be required to make contributions to
the fund at the same rate prescribed for workers of other
nongovernmental employers.

(C) (i) Notwithstanding the above provisions of this paragraph
(1), during the period starting July 1, 1986 and ending December
31, 1992, each worker shall contribute to the fund 1.125% of wages
paid with respect to his employment with a governmental employer
electing or required to pay contributions or nongovernmental
employer, including a nonprofit organization which is an employer
as defined under R.S.43:21-19(h)(6), regardless of whether that
nonprofit organization elects or is required to finance its benefit
costs with contributions to the fund or by payments in lieu of
contributions, after that employer has satisfied the conditions set
forth in subsection R.S.43:21-19(h) with respect to becoming an
employer. Contributions, however, shall be at the rate of 0.625%
while the worker is covered by an approved private plan under the
"Temporary Disability Benefits Law" or while the worker is exempt
under section 7 of that law, P.L.1948, c.110 (C.43:21-31) or any
other provision of that law; provided that such contributions shall
be at the rate of 0.625% of wages paid with respect to employment
with the State of New Jersey or any other governmental entity or
instrumentality electing or required to make payments in lieu of
contributions and which is covered by the State plan under the
"Temporary Disability Benefits Law," except that, while the worker
is exempt from the provisions of the "Temporary Disability Benefits
Law" under section 7 of that law, P.L.1948, c.110 (C.43:21-31) or
any other provision of that law, or is covered for disability benefits
by an approved private plan of the employer, the contributions to
the fund shall be 0.125%.

(ii) (Deleted by amendment, P.L.1995, c.422.)

(D) Notwithstanding any other provisions of this paragraph (1),
during the period starting January 1, 1993 and ending June 30,
1994, each worker shall contribute to the unemployment
compensation fund 0.5% of wages paid with respect to the worker's
employment with a governmental employer electing or required to
pay contributions or nongovernmental employer, including a
nonprofit organization which is an employer as defined under
paragraph (6) of subsection (h) of R.S.43:21-19, regardless of
whether that nonprofit organization elects or is required to finance
its benefit costs with contributions to the fund or by payments in
lieu of contributions, after that employer has satisfied the conditions
set forth in subsection (h) of R.S.43:21-19 with respect to becoming
an employer. No contributions, however, shall be made by the
worker while the worker is covered by an approved private plan
under the "Temporary Disability Benefits Law," P.L.1948, c.110
(C.43:21-25 et al.) or while the worker is exempt under section 7 of
P.L.1948, c.110 (C.43:21-31) or any other provision of that law;
provided that the contributions shall be at the rate of 0.50% of 
wages paid with respect to employment with the State of New 
Jersey or any other governmental entity or instrumentality electing 
or required to make payments in lieu of contributions and which is 
covered by the State plan under the "Temporary Disability Benefits 
Law," except that, while the worker is exempt from the provisions 
of the "Temporary Disability Benefits Law" under section 7 of that 
law, P.L.1948, c.110 (C.43:21-31) or any other provision of that 
law, or is covered for disability benefits by an approved private plan 
of the employer, no contributions shall be made to the fund.

Each worker shall, starting on January 1, 1996 and ending March 
31, 1996, contribute to the unemployment compensation fund 
0.60% of wages paid with respect to the worker's employment with 
a governmental employer electing or required to pay contributions 
or nongovernmental employer, including a nonprofit organization 
which is an employer as defined under paragraph (6) of subsection 
h of R.S.43:21-19, regardless of whether that nonprofit 
organization elects or is required to finance its benefit costs with 
contributions to the fund or by payments in lieu of contributions, 
after that employer has satisfied the conditions set forth in 
subsection (h) of R.S.43:21-19 with respect to becoming an 
employer, provided that the contributions shall be at the rate of 
0.10% of wages paid with respect to employment with the State of 
New Jersey or any other governmental entity or instrumentality 
electing or required to make payments in lieu of contributions.

Each worker shall, starting on January 1, 1998 and ending 
December 31, 1998, contribute to the unemployment compensation 
fund 0.10% of wages paid with respect to the worker's employment 
with a governmental employer electing or required to pay 
contributions or nongovernmental employer, including a nonprofit 
organization which is an employer as defined under paragraph (6) 
of subsection (h) of R.S.43:21-19, regardless of whether that 
nonprofit organization elects or is required to finance its benefit 
costs with contributions to the fund or by payments in lieu of 
contributions, after that employer has satisfied the conditions set 
forth in subsection (h) of R.S.43:21-19 with respect to becoming an 
employer, provided that the contributions shall be at the rate of 
0.10% of wages paid with respect to employment with the State of 
New Jersey or any other governmental entity or instrumentality 
electing or required to make payments in lieu of contributions.

Each worker shall, starting on January 1, 1999 until December 
31, 1999, contribute to the unemployment compensation fund 
0.15% of wages paid with respect to the worker's employment with 
a governmental employer electing or required to pay contributions 
or nongovernmental employer, including a nonprofit organization 
which is an employer as defined under paragraph (6) of subsection 
h of R.S.43:21-19, regardless of whether that nonprofit 
organization elects or is required to finance its benefit costs with
contributions to the fund or by payments in lieu of contributions, after that employer has satisfied the conditions set forth in subsection (h) of R.S.43:21-19 with respect to becoming an employer, provided that the contributions shall be at the rate of 0.10% of wages paid with respect to employment with the State of New Jersey or any other governmental entity or instrumentality electing or required to make payments in lieu of contributions.

Each worker shall, starting on January 1, 2000 until December 31, 2001, contribute to the unemployment compensation fund 0.20% of wages paid with respect to the worker's employment with a governmental employer electing or required to pay contributions or nongovernmental employer, including a nonprofit organization which is an employer as defined under paragraph (6) of subsection (h) of R.S.43:21-19, regardless of whether that nonprofit organization elects or is required to finance its benefit costs with contributions to the fund or by payments in lieu of contributions, after that employer has satisfied the conditions set forth in subsection (h) of R.S.43:21-19 with respect to becoming an employer, provided that the contributions shall be at the rate of 0.10% of wages paid with respect to employment with the State of New Jersey or any other governmental entity or instrumentality electing or required to make payments in lieu of contributions.

Each worker shall, starting on January 1, 2002 until June 30, 2004, contribute to the unemployment compensation fund 0.1825% of wages paid with respect to the worker's employment with a governmental employer electing or required to pay contributions or nongovernmental employer, including a nonprofit organization which is an employer as defined under paragraph (6) of subsection (h) of R.S.43:21-19, regardless of whether that nonprofit organization elects or is required to finance its benefit costs with contributions to the fund or by payments in lieu of contributions, after that employer has satisfied the conditions set forth in subsection (h) of R.S.43:21-19 with respect to becoming an employer, provided that the contributions shall be at the rate of 0.0825% of wages paid with respect to employment with the State of New Jersey or any other governmental entity or instrumentality electing or required to make payments in lieu of contributions.

Each worker shall, starting on and after July 1, 2004, contribute to the unemployment compensation fund 0.3825% of wages paid with respect to the worker's employment with a governmental employer electing or required to pay contributions or nongovernmental employer, including a nonprofit organization which is an employer as defined under paragraph (6) of subsection (h) of R.S.43:21-19, regardless of whether that nonprofit organization elects or is required to finance its benefit costs with contributions to the fund or by payments in lieu of contributions, after that employer has satisfied the conditions set forth in subsection (h) of R.S.43:21-19 with respect to becoming an
employer, provided that the contributions shall be at the rate of
0.0825% of wages paid with respect to employment with the State
of New Jersey or any other governmental entity or instrumentality
electing or required to make payments in lieu of contributions.

(E) Each employer shall, notwithstanding any provision of law
in this State to the contrary, withhold in trust the amount of his
workers’ contributions from their wages at the time such wages are
paid, shall show such deduction on his payroll records, shall furnish
such evidence thereof to his workers as the division or controller
may prescribe, and shall transmit all such contributions, in addition
to his own contributions, to the office of the controller in such
manner and at such times as may be prescribed. 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 therefor at the
time wages are paid for the next succeeding payroll period, he alone
shall thereafter be liable for such contributions, and for the purpose
of R.S.43:21-14, such contributions shall be treated as employer's
contributions required from him.

(F) As used in this chapter (R.S.43:21-1 et seq.), except when
the context clearly requires otherwise, the term "contributions" shall
include the contributions of workers pursuant to this section.

(G) (i) Each worker, with respect to the worker's employment
with a government employer electing or required to pay
contributions to the State disability benefits fund or
governmental employer, including a nonprofit organization
which is an employer as defined under paragraph (6) of subsection
(h) of R.S.43:21-19, unless the employer is covered by an approved
private disability plan or is exempt from the provisions of the
et al.) under section 7 of that law (C.43:21-31) or any other
provision of that law, shall, for calendar year 2012 and each
subsequent calendar year, make contributions to the State disability
benefits fund at the annual rate of contribution necessary to obtain a
total amount of contributions, which, when added to employer
contributions made to the State disability benefits fund pursuant to
subsection (e) of this section, is, for calendar years prior to calendar
year 2018, equal to 120% of the benefits paid for periods of
disability, excluding periods of family temporary disability, during
the immediately preceding calendar year plus an amount equal to
100% of the cost of administration of the payment of those benefits
during the immediately preceding calendar year, less the amount of
net assets remaining in the State disability benefits fund, excluding
net assets remaining in the "Family Temporary Disability Leave
Account" of that fund, as of December 31 of the immediately
preceding year, and is, for calendar year 2018 and year 2019, equal
to 120% of the benefits paid for periods of disability, excluding
periods of family temporary disability, during the last preceding full
fiscal year plus an amount equal to 100% of the cost of
administration of the payment of those benefits during the last preceding full fiscal year, less the amount of net assets anticipated to be remaining in the "Family Temporary Disability Leave Account" of that fund, as of December 31 of the immediately preceding calendar year, and is, for each of calendar years 2020 and 2021, equal to 120% of the benefits which the department anticipates will be paid for periods of disability, excluding periods of family temporary disability, during the respective calendar year plus an amount equal to 100% of the cost of administration of the payment of those benefits which the department anticipates during the respective calendar year, less the amount of net assets anticipated to be remaining in the State disability benefits fund, excluding net assets remaining in the "Family Temporary Disability Leave Account" of that fund, as of December 31 of the immediately preceding calendar year, and is, for calendar year 2022 and any subsequent calendar year, equal to 120% of the benefits paid for periods of disability, excluding periods of family temporary disability, during the last preceding full fiscal year plus an amount equal to 100% of the cost of administration of the payment of those benefits during the last preceding full fiscal year, less the amount of net assets anticipated to be remaining in the State disability benefits fund, excluding net assets remaining in the "Family Temporary Disability Leave Account" of that fund, as of December 31 of the immediately preceding calendar year. All increases in the cost of benefits for periods of disability caused by the increases in the weekly benefit rate commencing July 1, 2020, pursuant to section 16 of P.L.1948, c.110 (C.43:21-40), shall be funded by contributions made by workers pursuant to this paragraph (i) and none of those increases shall be funded by employer contributions.

The estimated rates for the next calendar year shall be made available on the department's website no later than 60 days after the end of the last preceding full fiscal year. The rates of employer contributions determined pursuant to subsection (e) of this section for any year shall be determined prior to the determination of the rate of employee contributions pursuant to this subparagraph (i) and any consideration of employee contributions in determining employer rates for any year shall be based on amounts of employee contributions made prior to the year to which the rate of employee contributions applies and shall not be based on any projection or estimate of the amount of employee contributions for the year to which that rate applies.

(ii) Each worker shall contribute to the State disability benefits fund, in addition to any amount contributed pursuant to subparagraph (i) of this paragraph (1)(G), an amount equal to, during calendar year 2009, 0.09%, and during calendar year 2010 0.12%, of wages paid with respect to the worker's employment with any covered employer, including a governmental employer which is an employer as defined under R.S.43:21-19(h)(5), unless the
employer is covered by an approved private disability plan for
benefits during periods of family temporary disability leave. The
contributions made pursuant to this subparagraph (ii) to the State
disability benefits fund shall be deposited into an account of that
fund reserved for the payment of benefits during periods of family
temporary disability leave as defined in section 3 of the "Temporary
Disability Benefits Law," P.L.1948, c.110 (C.43:21-27) and for the
administration of those payments and shall not be used for any other
purpose. This account shall be known as the "Family Temporary
Disability Leave Account." For calendar year 2011 and each
subsequent calendar year until 2018, the annual rate of contribution
to be paid by workers pursuant to this subparagraph (ii) shall be, for
calendar years prior to calendar year 2018, the rate necessary to
obtain a total amount of contributions equal to 125% of the benefits
paid for periods of family temporary disability leave during the
immediately preceding calendar year plus an amount equal to 100%
of the cost of administration of the payment of those benefits during
the immediately preceding calendar year, less the amount of net
assets remaining in the account as of December 31 of the
immediately preceding year, and shall be, for calendar year 2018
and calendar year 2019, the rate necessary to obtain a total amount
of contributions equal to 125% of the benefits paid for periods of
family temporary disability leave during the last preceding full
fiscal year plus an amount equal to 100% of the cost of
administration of the payment of those benefits during the last
preceding full fiscal year, less the amount of net assets anticipated
to be remaining in the account as of December 31 of the
immediately preceding calendar year. For each of calendar years
2020 and 2021, the annual rate of contribution to be paid by
workers pursuant to this subparagraph (ii) shall be the rate
necessary to obtain a total amount of contributions equal to 125% of
the benefits which the department anticipates will be paid for
periods of family temporary disability leave during the respective
calendar year plus an amount equal to 100% of the cost of
administration of the payment of those benefits which the
department anticipates during the respective calendar year, less the
amount of net assets remaining in the account as of December 31 of
the immediately preceding calendar year. For 2022 and any
subsequent calendar year, the annual rate of contribution to be paid
by workers pursuant to this subparagraph (ii) shall be the rate
necessary to obtain a total amount of contributions equal to 125% of
the benefits which were paid for periods of family temporary
disability leave during the last preceding full fiscal year plus an
amount equal to 100% of the cost of administration of the payment
of those benefits during the last preceding full fiscal year, less the
amount of net assets remaining in the account as of December 31 of
the immediately preceding calendar year. All increases in the cost
of benefits for periods of family temporary disability leave caused
by the increases in the weekly benefit rate commencing July 1, 2020
pursuant to section 16 of P.L.1948, c.110 (C.43:21-40) and
increases in the maximum duration of benefits commencing July 1,
2020 pursuant to sections 14 and 15 of P.L.1948, c.110 (C.43:21-38
and 43:21-39) shall be funded by contributions made by workers
pursuant to this paragraph (ii) and none of those increases shall be
funded by employer contributions. The estimated rates for the next
calendar year shall be made available on the department's website
no later than 60 days after the end of the last preceding full fiscal
year. Necessary administrative costs shall include the cost of an
outreach program to inform employees of the availability of the
benefits and the cost of issuing the reports required or permitted
monies, other than the funds in the "Family Temporary Disability
Leave Account," shall be used for the payment of benefits during
periods of family temporary disability leave or for the
administration of those payments, with the sole exception that,
during calendar years 2008 and 2009, a total amount not exceeding
$25 million may be transferred to that account from the revenues
received in the State disability benefits fund pursuant to
subparagraph (i) of this paragraph (1)(G) and be expended for those
payments and their administration, including the administration of
the collection of contributions made pursuant to this subparagraph
(ii) and any other necessary administrative costs. Any amount
transferred to the account pursuant to this subparagraph (ii) shall be
repaid during a period beginning not later than January 1, 2011 and
ending not later than December 31, 2015. No monies, other than
the funds in the "Family Temporary Disability Leave Account,"
shall be used under any circumstances after December 31, 2009, for
the payment of benefits during periods of family temporary
disability leave or for the administration of those payments,
including for the administration of the collection of contributions
made pursuant to this subparagraph (ii).

(2) (A) (Deleted by amendment, P.L.1984, c.24.)
(B) (Deleted by amendment, P.L.1984, c.24.)
(C) (Deleted by amendment, P.L.1994, c.112.)
(D) (Deleted by amendment, P.L.1994, c.112.)
(E) (i) (Deleted by amendment, P.L.1994, c.112.)
(ii) (Deleted by amendment, P.L.1996, c.28.)
(iii) (Deleted by amendment, P.L.1994, c.112.)

(3) (A) If an employee receives wages from more than one
employer during any calendar year, and either the sum of his
contributions deposited in and credited to the State disability
benefits fund plus the amount of his contributions, if any, required
towards the costs of benefits under one or more approved private
plans under the provisions of section 9 of the "Temporary Disability
Benefits Law" (C.43:21-33) and deducted from his wages, or the
sum of such latter contributions, if the employee is covered during
such calendar year only by two or more private plans, exceeds an
amount equal to 1/2 of 1% of the "wages" determined in accordance
with the provisions of R.S.43:21-7(b)(3) during the calendar years
beginning on or after January 1, 1976 or, during calendar year 2012
or any subsequent calendar year, the total amount of his
contributions for the year exceeds the amount set by the annual rate
of contribution determined by the Commissioner of Labor and
Workforce Development pursuant to subparagraph (i) of paragraph
(1)(G) of this subsection (d), the employee shall be entitled to a
refund of the excess if he makes a claim to the controller within two
years after the end of the calendar year in which the wages are
received with respect to which the refund is claimed and establishes
his right to such refund. Such refund shall be made by the controller
from the State disability benefits fund. No interest shall be allowed
or paid with respect to any such refund. The controller shall, in
accordance with prescribed regulations, determine the portion of the
aggregate amount of such refunds made during any calendar year
which is applicable to private plans for which deductions were
made under section 9 of the "Temporary Disability Benefits Law"
(C.43:21-33) such determination to be based upon the ratio of the
amount of such wages exempt from contributions to such fund, as
provided in subparagraph (B) of paragraph (1) of this subsection
with respect to coverage under private plans, to the total wages so
exempt plus the amount of such wages subject to contributions to
the disability benefits fund, as provided in subparagraph (G) of
paragraph (1) of this subsection. The controller shall, in accordance
with prescribed regulations, prorate the amount so determined
among the applicable private plans in the proportion that the wages
covered by each plan bear to the total private plan wages involved
in such refunds, and shall assess against and recover from the
employer, or the insurer if the insurer has indemnified the employer
with respect thereto, the amount so prorated. The provisions of
R.S.43:21-14 with respect to collection of employer contributions
shall apply to such assessments. The amount so recovered by the
controller shall be paid into the State disability benefits fund.

(B) If an employee receives wages from more than one employer
during any calendar year, and the sum of his contributions deposited
in the "Family Temporary Disability Leave Account" of the State
disability benefits fund plus the amount of his contributions, if any,
required towards the costs of family temporary disability leave
benefits under one or more approved private plans under the
provisions of the "Temporary Disability Benefits Law" (C.43:21-25
et al.) and deducted from his wages, exceeds an amount equal to,
during calendar year 2009, 0.09% of the "wages" determined in
accordance with the provisions of R.S.43:21-7(b)(3), or during
calendar year 2010, 0.12% of those wages, or, during calendar year
2011 or any subsequent calendar year, the percentage of those
wages set by the annual rate of contribution determined by the
Commissioner of Labor and Workforce Development pursuant to subparagraph (ii) of paragraph (1)(G) of this subsection (d), the employee shall be entitled to a refund of the excess if he makes a claim to the controller within two years after the end of the calendar year in which the wages are received with respect to which the refund is claimed and establishes his right to the refund. The refund shall be made by the controller from the "Family Temporary Disability Leave Account" of the State disability benefits fund. No interest shall be allowed or paid with respect to any such refund. The controller shall, in accordance with prescribed regulations, determine the portion of the aggregate amount of the refunds made during any calendar year which is applicable to private plans for which deductions were made under section 9 of the "Temporary Disability Benefits Law" (C.43:21-33), with that determination based upon the ratio of the amount of such wages exempt from contributions to the fund, as provided in paragraph (1)(B) of this subsection (d) with respect to coverage under private plans, to the total wages so exempt plus the amount of such wages subject to contributions to the "Family Temporary Disability Leave Account" of the State disability benefits fund, as provided in subparagraph (ii) of paragraph (1)(G) of this subsection (d). The controller shall, in accordance with prescribed regulations, prorate the amount so determined among the applicable private plans in the proportion that the wages covered by each plan bear to the total private plan wages involved in such refunds, and shall assess against and recover from the employer, or the insurer if the insurer has indemnified the employer with respect thereto, the prorated amount. The provisions of R.S.43:21-14 with respect to collection of employer contributions shall apply to such assessments. The amount so recovered by the controller shall be paid into the "Family Temporary Disability Leave Account" of the State disability benefits fund.

(4) If an individual does not receive any wages from the employing unit which for the purposes of this chapter (R.S.43:21-1 et seq.) is treated as his employer, or receives his wages from some other employing unit, such employer shall nevertheless be liable for such individual's contributions in the first instance; and after payment thereof such employer may deduct the amount of such contributions from any sums payable by him to such employing unit, or may recover the amount of such contributions from such employing unit, or, in the absence of such an employing unit, from such individual, in a civil action; provided proceedings therefor are instituted within three months after the date on which such contributions are payable. General rules shall be prescribed whereby such an employing unit may recover the amount of such contributions from such individuals in the same manner as if it were the employer.
(5) Every employer who has elected to become an employer subject to this chapter (R.S.43:21-1 et seq.), or to cease to be an employer subject to this chapter (R.S.43:21-1 et seq.), pursuant to the provisions of R.S.43:21-8, shall post and maintain printed notices of such election on his premises, of such design, in such numbers, and at such places as the director may determine to be necessary to give notice thereof to persons in his service.

(6) Contributions by workers, payable to the controller as herein provided, shall be exempt from garnishment, attachment, execution, or any other remedy for the collection of debts.

(e) Contributions by employers to the State disability benefits fund.

(1) Except as hereinafter provided, each employer shall, in addition to the contributions required by subsections (a), (b), and (c) of this section, contribute 1/2 of 1% of the wages paid by such employer to workers with respect to employment unless he is not a covered employer as defined in subsection (a) of section 3 of the "Temporary Disability Benefits Law" (C.43:21-27 (a)), except that the rate for the State of New Jersey shall be 1/10 of 1% for the calendar year 1980 and for the first six months of 1981. Prior to July 1, 1981 and prior to July 1 each year thereafter, the controller shall review the experience accumulated in the account of the State of New Jersey and establish a rate for the next following fiscal year which, in combination with worker contributions, will produce sufficient revenue to keep the account in balance; except that the rate so established shall not be less than 1/10 of 1%. Such contributions shall become due and be paid by the employer to the controller for the State disability benefits fund as established by law, in accordance with such regulations as may be prescribed, and shall not be deducted, in whole or in part, from the remuneration of individuals in his employ. In the payment of any contributions, a fractional part of a cent shall be disregarded unless it amounts to $0.005 or more, in which case it shall be increased to $0.01.

(2) During the continuance of coverage of a worker by an approved private plan of disability benefits under the "Temporary Disability Benefits Law," the employer shall be exempt from the contributions required by paragraph (1) above with respect to wages paid to such worker.

(3) (A) The rates of contribution as specified in paragraph (1) above shall be subject to modification as provided herein with respect to employer contributions due on and after July 1, 1951.

(B) A separate disability benefits account shall be maintained for each employer required to contribute to the State disability benefits fund and such account shall be credited with contributions deposited in and credited to such fund with respect to employment occurring on and after January 1, 1949. Each employer's account shall be credited with all contributions paid on or before January 31 of any calendar year on his own behalf and on behalf of individuals
in his service with respect to employment occurring in preceding
calendar years; provided, however, that if January 31 of any
calendar year falls on a Saturday or Sunday an employer's account
shall be credited as of January 31 of such calendar year with all the
contributions which he has paid on or before the next succeeding
day which is not a Saturday or Sunday. But nothing in this act shall
be construed to grant any employer or individuals in his service
prior claims or rights to the amounts paid by him to the fund either
on his own behalf or on behalf of such individuals. Benefits paid to
any covered individual in accordance with Article III of the
"Temporary Disability Benefits Law" on or before December 31 of
any calendar year with respect to disability in such calendar year
and in preceding calendar years shall be charged against the account
of the employer by whom such individual was employed at the
commencement of such disability or by whom he was last
employed, if out of employment.

(C) The controller may prescribe regulations for the
establishment, maintenance, and dissolution of joint accounts by
two or more employers, and shall, in accordance with such
regulations and upon application by two or more employers to
establish such an account, or to merge their several individual
accounts in a joint account, maintain such joint account as if it
constituted a single employer's account.

(D) Prior to July 1 of each calendar year, the controller shall
make a preliminary determination of the rate of contribution for the
12 months commencing on such July 1 for each employer subject to
the contribution requirements of this subsection (e).

(1) Such preliminary rate shall be 1/2 of 1% unless on the
preceding January 31 of such year such employer shall have been a
covered employer who has paid contributions to the State disability
benefits fund with respect to employment in the three calendar
years immediately preceding such year.

(2) If the minimum requirements in subparagraph (D) (1) above
have been fulfilled and the credited contributions exceed the
benefits charged by more than $500.00, such preliminary rate shall
be as follows:

(i) 2/10 of 1% if such excess over $500.00 exceeds 1% but is
less than 1 1/4% of his average annual payroll as defined in this
chapter (R.S.43:21-1 et seq.);

(ii) 15/100 of 1% if such excess over $500.00 equals or exceeds
1 1/4% but is less than 1 1/2% of his average annual payroll;

(iii) 1/10 of 1% if such excess over $500.00 equals or exceeds 1
1/2% of his average annual payroll.

(3) If the minimum requirements in subparagraph (D) (1) above
have been fulfilled and the contributions credited exceed the
benefits charged but by not more than $500.00 plus 1% of his
average annual payroll, or if the benefits charged exceed the
contributions credited but by not more than $500.00, the preliminary rate shall be 1/4 of 1%.

(4) If the minimum requirements in subparagraph (D) (1) above have been fulfilled and the benefits charged exceed the contributions credited by more than $500.00, such preliminary rate shall be as follows:

(i) 35/100 of 1% if such excess over $500.00 is less than 1/4 of 1% of his average annual payroll;
(ii) 45/100 of 1% if such excess over $500.00 equals or exceeds 1/4 of 1% but is less than 1/2 of 1% of his average annual payroll;
(iii) 55/100 of 1% if such excess over $500.00 equals or exceeds 1/2 of 1% but is less than 3/4 of 1% of his average annual payroll;
(iv) 65/100 of 1% if such excess over $500.00 equals or exceeds 3/4 of 1% but is less than 1% of his average annual payroll;
(v) 75/100 of 1% if such excess over $500.00 equals or exceeds 1% of his average annual payroll.

(5) Determination of the preliminary rate as specified in subparagraphs (D)(2), (3) and (4) above shall be subject, however, to the condition that it shall in no event be decreased by more than 1/10 of 1% of wages or increased by more than 2/10 of 1% of wages from the preliminary rate determined for the preceding year in accordance with subparagraph (D) (1), (2), (3) or (4), whichever shall have been applicable.

(E) (1) Prior to July 1 of each calendar year the controller shall determine the amount of the State disability benefits fund as of December 31 of the preceding calendar year, increased by the contributions paid thereto during January of the current calendar year with respect to employment occurring in the preceding calendar year. If such amount exceeds the net amount withdrawn from the unemployment trust fund pursuant to section 23 of the "Temporary Disability Benefits Law," P.L.1948, c.110 (C.43:21-47) plus the amount at the end of such preceding calendar year of the unemployment disability account as defined in section 22 of said law (C.43:21-46), such excess shall be expressed as a percentage of the wages on which contributions were paid to the State disability benefits fund on or before January 31 with respect to employment in the preceding calendar year.

(2) The controller shall then make a final determination of the rates of contribution for the 12 months commencing July 1 of such year for employers whose preliminary rates are determined as provided in subparagraph (D) hereof, as follows:

(i) If the percentage determined in accordance with subparagraph (E)(1) of this paragraph equals or exceeds 1 1/4%, the final employer rates shall be the preliminary rates determined as provided in subparagraph (D) hereof, except that if the employer's preliminary rate is determined as provided in subparagraph (D)(2) or subparagraph (D)(3) hereof, the final employer rate shall be the preliminary employer rate decreased by such percentage of excess
taken to the nearest 5/100 of 1%, but in no case shall such final rate be less than 1/10 of 1%.

(ii) If the percentage determined in accordance with subparagraph (E)(1) of this paragraph equals or exceeds 3/4 of 1% and is less than 1 1/4 of 1%, the final employer rates shall be the preliminary employer rates.

(iii) If the percentage determined in accordance with subparagraph (E)(1) of this paragraph is less than 3/4 of 1%, but in excess of 1/4 of 1%, the final employer rates shall be the preliminary employer rates determined as provided in subparagraph (D) hereof increased by the difference between 3/4 of 1% and such percentage taken to the nearest 5/100 of 1%; provided, however, that no such final rate shall be more than 1/4 of 1% in the case of an employer whose preliminary rate is determined as provided in subparagraph (D)(1) and subparagraph (D)(3) hereof, nor more than 3/4 of 1% in the case of an employer whose preliminary rate is determined as provided in subparagraph (D)(4) hereof.

(iv) If the amount of the State disability benefits fund determined as provided in subparagraph (E)(1) of this paragraph is equal to or less than 1/4 of 1%, then the final rate shall be 2/5 of 1% in the case of an employer whose preliminary rate is determined as provided in subparagraph (D)(2) hereof, more than 1/2 of 1% in the case of an employer whose preliminary rate is determined as provided in subparagraph (D)(1) and subparagraph (D)(3) hereof, and 1.1% in the case of an employer whose preliminary rate is determined as provided in subparagraph (D)(4) hereof. Notwithstanding any other provision of law or any determination made by the controller with respect to any 12-month period commencing on July 1, 1970, the final rates for all employers for the period beginning January 1, 1971, shall be as set forth herein.

(F) Notwithstanding any other provisions of this subsection (e), the rate of contribution paid to the State disability benefits fund by each covered employer as defined in paragraph (1) of subsection (a) of section 3 of P.L.1948, c.110 (C.43:21-27), shall be determined as if:

(i) No disability benefits have been paid with respect to periods of family temporary disability leave;

(ii) No worker paid any contributions to the State disability benefits fund pursuant to paragraph (1)(G)(ii) of subsection (d) of this section;

(iii) No amounts were transferred from the State disability benefits fund to the "Family Temporary Disability Leave Account" pursuant to paragraph (1)(G)(ii) of subsection (d) of this section; and

(iv) The total amount of benefits paid for periods of disability were not subject to the increases in the weekly benefit rate for those
benefits commencing July 1, 2020 pursuant to section 16 of P.L.1948, c.110 (C.43:21-40).

(cf: P.L.2020, c.150, s.2).

4. (New section) The Director of the Division of Budget and Accounting shall, during fiscal years 2023 and 2024 make such transfers from the General Fund to the unemployment compensation fund as the director determines are necessary to attain a positive balance of the unemployment compensation as needed to prevent, in each fiscal year, any added charges to employers due to reductions in tax credit for employers pursuant to 26 U.S.C. 3302(c)(2).

5. (New section) Beginning January 1, 2023, each employer shall, in such a manner and at such times as determined by the commissioner, contribute to the State an amount equal to the amount that the employer's contribution to the unemployment compensation fund is decreased pursuant to subparagraph (R) of paragraph (5) of subsection (c) of R.S.43:21-7. All necessary administrative costs related to the collection of contributions pursuant to this section shall be paid from the contributions made pursuant to this section. The contributions made pursuant to this section shall be used exclusively for those administrative costs and the repayment to the General Fund of any transfers made from the General Fund to the unemployment compensation fund pursuant to section 4 of P.L. , c. (C. )(pending before the Legislature as this bill), provided that once all of those repayments have been made, any remaining moneys from the contributions made pursuant to this section shall be deposited into the unemployment compensation fund.

If an employer fails to make any report or permit any inspection required by the commissioner to implement the provisions of P.L. , c. (C. )(pending before the Legislature as this bill), an estimate shall be made regarding the liability of the employer from information available and the employer shall be assessed for any amount due. Also, if, after an examination of any report filed, a deficiency is discovered with respect to the taxable wages reported, the employer shall be assessed the amount of any determined deficiency. Additional remedies through the court may be established by the commissioner, including the charging of any expenses incurred by the Department of Labor and Workforce Development in recovering the assessment.

A schedule of fines, with no fine exceeding $1,000 for a single offense, shall be established by the commissioner for any of the following actions or omissions with respect to the collection of contributions required pursuant to this section: a false statement or misrepresentation made knowingly; failure to disclose a material fact; attempt to defraud; willful failure or refusal to: withhold or transfer any contribution or other payment; furnish any report or
information; or produce or permit the inspection or copying of
records as required pursuant to this section; and willful violation of
any provision of P.L. , c. (C. )(pending before the
Legislature as this bill) or any rule or regulation promulgated
pursuant to this section. The fines shall be recoverable in a civil
action by the commissioner in the name of the State of New Jersey.
In addition to penalties established for any person, employing unit,
employer or entity, each shall be liable for each offense upon
conviction before any court of competent jurisdiction at the
discretion of the court. All fines shall be payable to the
commissioner for deposit in the fund.

The commissioner shall, pursuant to the "Administrative
rules and regulations necessary to implement the provisions of this
section, including any requirements regarding the keeping and
reporting of records and any sanctions against false statement,
misrepresentation, willful violations or fraud.

As used in this section, "commissioner" means the
Commissioner of Labor and Workforce Development or his
designee, and "employer" means an employer as defined in
subsection (h) of R.S.43:21-19.

6. The Department of Labor and Workforce Development shall
notify each employer of any change in the amount and rate of
contributions by the employer into the unemployment compensation
fund not less than 30 days before the change occurs.

7. This act shall take effect immediately.