

P.L. 2025, CHAPTER 361, *approved January 20, 2026*
Assembly, No. 4750 (*Second Reprint*)

1 AN ACT concerning employer reporting requirements and amending
2 P.L.1998, c.1.

3
4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

6
7 1. Section 12 of P.L.1998, c.1 (C.2A:17-56.61) is amended to
8 read as follows:

9 12. a. All employers **[and]** labor organizations, or other
10 entities doing business in the State, which employ or contract with
11 any person for financial compensation, ¹including technology
12 platforms used for ride-sharing, delivery, or other services, ¹ shall
13 report to the department, or its designee ¹as follows¹:

14 (1) the hiring of, or contracting with, any person who works in
15 this State and to whom the employer ¹pays or¹ anticipates paying
16 earnings^{1,1} or any other financial compensation, including
17 ¹[compensation from a technology platform used for ride-sharing or
18 delivery services] earnings reported on a Form 1099¹; **[and]**

19 (2) the re-hiring or return to work of any employee who is laid
20 off, furloughed, separated, granted a leave without pay, or
21 terminated from employment in this State; and

22 (3) any other employee hired by the employer to work in the
23 State who was not previously employed by the employer; or was
24 previously employed by the employer but has been separated from
25 the prior employment for at least 60 consecutive days.

26 b. An employer ²**[, labor organization,]²** or other entity, which
27 employs or contracts with any person pursuant to subsection a. of
28 this section, shall submit the information required in this subsection
29 within 20 days of the hiring, re-hiring, **[or]** return to work, or
30 contracting of the employee or person, except that an employer ²**[, labor organization,]²** or other entity who transmits reports
31 magnetically or electronically shall report every 15 days in
32 accordance with rules adopted by the commissioner. The report
33 shall contain:

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35 (1) the employee's or a contracted person's name, address, date
36 of birth and Social Security number; and

37 (2) the employer's ²**[, labor organization's,]²** or entity's name,
38 address, and federal tax identification number.

39 c. An employer ²**[, labor organization,]²** or entity who fails to
40 report, as required in this section, shall be given a written warning

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.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SLA committee amendments adopted December 1, 2025.

²Senate SBA committee amendments adopted December 15, 2025.

1 by the department for the first violation and shall be subject to a
2 civil penalty which shall not exceed: \$25 per violation, or, if the
3 failure to report is the result of a conspiracy between the employer
4 ²or labor organization² and the employee, or the entity and the
5 contracted person to not supply the required report or to supply a
6 false or incomplete report, \$500.

7 Payment of the penalty may not be required, however, if in
8 response to the imposition of the penalty, the person or entity
9 complies immediately with the new hire reporting requirements.

10 All penalties assessed under this section shall be payable to the
11 State Treasurer and may be recovered in a summary proceeding
12 pursuant to the "Penalty Enforcement Law of 1999," P.L.1999,
13 c.274 (C.2A:58-10 et seq.).

14 d. The information provided pursuant to this section shall be
15 shared with State agencies operating employment security and
16 workers' compensation programs and with any other federal or State
17 agency deemed appropriate by the commissioner.

18 (cf: P.L.2013, c.169, s.1)

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20 2. This act shall take effect immediately.
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25 Expands certain employer reporting requirements to include
26 entities that employ or contract with individuals for financial
27 compensation, including ride-sharing and delivery technology
28 platforms.