

New Jersey State Tax NEWS

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Family Leave Insurance

On May 2, 2008, Governor Jon S. Corzine signed a historic family leave insurance bill, propelling New Jersey to become only the third state in the nation to enact a paid family leave program for workers caring for sick family members, newborns, and newly adopted children.

The legislation extends the State's existing Temporary Disability Insurance (TDI) program and permits up to six weeks of paid family leave insurance benefits for workers taking leave to provide care certified to be necessary for a family member.

Some important facts regarding paid Family Leave Insurance (FLI):

- The law applies to all private and governmental employers subject to the Unemployment Compensation Law (R.S. 43:21-

1 et seq.), including local governmental employers who have chosen not to elect disability insurance coverage under the New Jersey Temporary Disability Benefits Law.

- There is no employer contribution to the program. However, beginning January 1, 2009, employers will be required to withhold 0.09% (0.0009) of their employees' taxable wages as defined in the Unemployment Compensation Law. This is the same wage upon which the withholding for unemployment compensation is based (\$27,700 in 2008; \$28,900 in 2009). The withholding rate increases to 0.12% (0.0012) beginning in 2010.
- Employers will report wages and deductions and submit payment with Form NJ-927, Employer's Quarterly Report.

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Telephone Filing to be Discontinued for Forms NJ-500, NJ-927, and NJ-927-H

Effective January 1, 2009, employers and others who withhold New Jersey gross income tax and unemployment/disability contributions will no longer be able to file their returns and make the related payments by phone through the Division of Taxation's Business Paperless Telefiling System. Telephone filing will be discontinued for monthly and quarterly returns (Forms NJ-500/NJ-927) as well as the annual return for domestic employers (Form NJ-927-H).

For information on electronically filing returns due after December 31, 2008, or amending a return that was previously filed by telephone, go to [Tax & Employer Filings and Payments](#) on the Division of Revenue's Web site.

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- In lieu of the State FLI plan employers may choose to provide self-coverage or arrange to have their employees covered by a private insurance carrier. Both of these alternatives require prior approval by the Division of Temporary Disability Insurance.
- Beginning July 1, 2009, employees may apply for up to six weeks of FLI benefits during leave taken to provide care for a sick family member or to care for a newborn or newly adopted child. Eligible applicants who are covered by the State FLI plan will receive weekly benefits amounting to no more than two-thirds of their weekly pay, subject to the same maximum as TDI for an individual's own disability (the maximum weekly benefit rate for TDI is \$524 in 2008).

For more information, visit the New Jersey Department of Labor and Workforce Development Web site: <http://lwd.dol.state.nj.us/labor/employer/ea/legal/FLI.html> □

LOCAL PROPERTY TAX

Tax Assessors' Calendar

October 1 (on or before)–

- Agricultural land values for farmland assessed under Farmland Assessment Act published by State Farmland Evaluation Advisory Committee (F.E.A.C.).
- Table of Equalized Valuations for State School Aid promulgated by Director, Division of Taxation.

October 1–

- All real property in taxing district valued for tax purposes (pretax year).
- \$250 veteran's property tax deduction eligibility established (pretax year).
- \$250 real property tax deduction for senior citizens, disabled persons, or surviving spouses/civil union partners eligibility established (pretax year).
- Added Assessment List and duplicate filed with County Tax Board.
- Omitted Assessment List and duplicate filed with County Tax Board.
- Limited Exemption and Abatement Audit Trail report filed with Property Administration and the County Tax Board.

November 1–

- Initial Statements, Forms I.S., and Further Statements, Forms F.S., for property tax exemption filed with tax assessor.
- Notice of Disallowance of farmland assessment issued by tax assessor.
- Deadline for filing proposed compliance plans with Division of Taxation and County Tax Board.

November 15–

- Deadline for taxing districts' appeals of Table of Equalized Valuations to New Jersey Tax Court.

December 1 (on or before)–

- Appeals from added assessments filed with County Tax Board, or 30 days from the date collector of the taxing district completes bulk

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This publication is designed to keep taxpayers, tax practitioners, and the general public informed of developments, problems, questions, and matters of general interest concerning New Jersey tax law, policy, and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for New Jersey tax laws and/or regulations.

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