

## BASIC INSTRUCTIONS

Line 1 Enter your name, address and social security number in the spaces provided.
Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.
Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er)/Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than $\$ 50,000$, see instruction $A$ below. If you do not complete Line 3, you will be withheld at Rate B.
Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
Line 5 Enter the amount of additional withholdings you want deducted from each pay.
Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:

- Your filing status is SINGLE or MARRIED/CIVIL UNION PARTNER SEPARATE and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
- Your filing status is MARRIED/CIVIL UNION COUPLE JOINT, and your wages combined with your spouse's/civil union partner's wages plus your taxable non wage income will be $\$ 20,000$ or less for the current year.
- Your filing status is HEAD OF HOUSEHOLD or QUALIFYING WIDOW(ER)/SURVIVING CIVIL UNION PARTNER and your wages plus your taxable nonwage income will be $\$ 20,000$ or less for the current year.
Your exemption is good for ONE year only. You must complete and submit a form each year certifying you have no New Jersey Gross Income Tax liability and claim exemption from withholding. If you have questions about eligibility, filing status, withholding rates, etc. when completing this form, call the Division of Taxation's Customer Service Center at 609-292-6400.


## Instruction A - Wage Chart

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

## HOW TO USE THE CHART

1) Find the amount of your wages in the left-hand column.
2) Find the amount of the total for all other wages (including your spouse's/civil union partner's wages) along the top row.
3) Follow along the row that contains your wages until you come to the column that contains the other wages.
4) This meeting point indicates the Withholding Table that best reflects your income situation.
5) If you have chosen this method, enter the "letter" of the withholding rate table on Line 3 of the $\mathrm{NJ}-\mathrm{W} 4$.

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

THIS FORM MAY BE REPRODUCED

| Total of All Other Wages |  | $\begin{gathered} 0 \\ 10,000 \end{gathered}$ | $\begin{aligned} & 10,001 \\ & 20,000 \end{aligned}$ | $\begin{aligned} & 20,001 \\ & 30,000 \end{aligned}$ | $\begin{aligned} & 30,001 \\ & 40,000 \end{aligned}$ | $\begin{aligned} & 40,001 \\ & 50,000 \end{aligned}$ | $\begin{aligned} & 50,001 \\ & 60,000 \end{aligned}$ | $\begin{aligned} & 60,001 \\ & 70,000 \end{aligned}$ | $\begin{aligned} & 70,001 \\ & 80,000 \end{aligned}$ | $\begin{aligned} & 80,001 \\ & 90,000 \end{aligned}$ | $\begin{aligned} & \text { OVER } \\ & 90,000 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \mathrm{Y} \\ & \mathrm{O} \\ & \mathrm{U} \\ & \mathrm{R} \end{aligned}$ | $\begin{gathered} \hline 0 \\ 10,000 \\ \hline \end{gathered}$ | B | B | B | B | B | B | B | B | B | B |
|  | $\begin{array}{r} 10,001 \\ 20,000 \\ \hline \end{array}$ | B | B | B | B | C | C | C | C | C | C |
|  | $\begin{aligned} & 20,001 \\ & 30,000 \\ & \hline \end{aligned}$ | B | B | B | A | A | D | D | D | D | D |
|  | $\begin{aligned} & 30,001 \\ & 40,000 \end{aligned}$ | B | B | A | A | A | A | A | E | E | E |
|  | $\begin{array}{r} 40,001 \\ 50,000 \\ \hline \end{array}$ | B | C | A | A | A | A | A | E | E | E |
| $\begin{gathered} \text { W } \\ \text { A } \\ \text { G } \\ \mathrm{E} \\ \mathrm{~S} \end{gathered}$ | $\begin{aligned} & 50,001 \\ & 60,000 \\ & \hline \end{aligned}$ | B | C | D | A | A | A | E | E | E | E |
|  | $\begin{aligned} & 60,001 \\ & 70,000 \\ & \hline \end{aligned}$ | B | C | D | A | A | E | E | E | E | E |
|  | $\begin{aligned} & 70,001 \\ & 80,000 \end{aligned}$ | B | C | D | E | E | E | E | E | E | E |
|  | $\begin{aligned} & 80,001 \\ & 90,000 \end{aligned}$ | B | C | D | E | E | E | E | E | E | E |
|  | $\begin{gathered} \text { over } \\ 90,000 \end{gathered}$ | B | C | D | E | E | E | E | E | E | E |

## RATE TABLES FOR WAGE CHART

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


RATE 'D'
WEEKLY PAYROLL PERIOD (Allowance \$19.20)

| If the amount of taxable | The amount of income |
| :--- | :--- |
| wages is: | tax to be withheld is: |

ANNUAL PAYROLL PERIOD (Allowance \$1,000)

If the amount of taxable wages is:

The amount of income tax to be withheld is:

| Over |  | But Not Over |  |  | Of Excess Over |  |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $\$$ | 0 | $\$$ | 384 |  | $1.5 \%$ | $\$$ | 0 |
| $\$$ | 384 | $\$$ | 769 | $\$$ | $5.76+2.7 \%$ | $\$$ | 384 |
| $\$$ | 769 | $\$$ | 961 | $\$$ | $16.16+3.4 \%$ | $\$$ | 769 |
| $\$$ | 961 | $\$$ | 1,153 | $\$$ | $22.68+4.3 \%$ | $\$$ | 961 |
| $\$$ | 1,153 | $\$$ | 2,884 | $\$$ | $30.94+5.6 \%$ | $\$$ | 1,153 |
| $\$$ | 2,884 |  |  | $\$$ | $127.88+6.5 \%$ | $\$$ | 2,884 |
| $\$$ | 9,615 |  |  | $\$$ | $565.40+9.9 \%$ | $\$$ | 9,615 |


|  | Over |  | But Not Over |  |  | Of Excess Over |  |
| :--- | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $\$$ | 0 | $\$$ | 20,000 |  | $1.5 \%$ | $\$$ | 0 |
| $\$$ | 20,000 | $\$$ | 40,000 | $\$$ | $300.00+2.7 \%$ | $\$$ | 20,000 |
| $\$$ | 40,000 | $\$$ | 50,000 | $\$$ | $840.00+3.4 \%$ | $\$$ | 40,000 |
| $\$$ | 50,000 | $\$$ | 60,000 | $\$$ | $1,180.00+4.3 \%$ | $\$$ | 50,000 |
| $\$$ | 60,000 | $\$$ | 150,000 | $\$$ | $1,610.00+5.6 \%$ | $\$$ | 60,000 |
| $\$$ | 150,000 |  |  | $\$$ | $6,650.00+6.5 \%$ | $\$$ | 150,000 |
| $\$$ | 500,000 |  |  | $\$ 29,400.00+9.9 \%$ | $\$$ | 500,000 |  |



# EMPLOYEE'S CERTIFICATE OF NONRESIDENCE IN NEW JERSEY 

Please Print or Type

| First Name | MI | Last Name | Social Security No. |
| :--- | :--- | :--- | :--- |

## Street Address

| City | State | Zip Code |
| :--- | :--- | :--- |

## PENNSYLVANIA RESIDENTS

I hereby declare, under penalties of perjury, that I am a resident of the State of Pennsylvania and that, pursuant to a reciprocal agreement existing between that State and the State of New Jersey, I claim exemption from withholding of New Jersey Gross Income Tax on compensation paid to me in the State of New Jersey and authorize my employer to withhold Pennsylvania Personal Income Taxes on my behalf.

Note: If you change your residence from Pennsylvania to any other state, you must notify your employer within 10 days.
(Signature)

## MILITARY SPOUSES

Under the Servicemember Civil Relief Act (SCRA), as amended by the Military Spouses Residency Relief Act, you may be exempt from New Jersey income tax on your wages if (i) your spouse is a member of the armed forces present in New Jersey in compliance with military orders; (ii) you are present in New Jersey solely to be with your spouse; and (iii) you maintain your domicile in another state. If you claim exemption under the SCRA, attach a copy of your spousal military identification card to Form NJ-165.

I certify that I am not subject to New Jersey withholding. I meet the conditions set forth under the Servicemember Civil Relief Act, as amended by the Military Spouses Residency Relief Act.
(Date)
(Signature)

## NEW JERSEY EMPLOYER:

You are required to have a copy of this form on file for each employee receiving compensation paid in New Jersey and who is a resident of Pennsylvania and claims exemption from withholding of New Jersey Gross Income Tax under the reciprocal agreement entered into between New Jersey and Pennsylvania or who claims exemption from withholding of New Jersey Gross Income Tax under the Servicemember Civil Relief Act, as amended by the Military Spouses Residence Relief Act. Do not forward this Form to the Division of Taxation.

MAY BE REPRODUCED

