Form **NJ-W4** (1-10, R-13)

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

	<u> </u>									
1.	SS#		2. Filing Status: (Check only one box)							
	Name		1. Single							
			2. Married/Civil U	2. Married/Civil Union Couple Joint						
	Address		3. Married/Civil Union Partner Separate							
	0.1	01-1-	4. Head of House	hold						
	City	State	5. Qualifying Widow(er)/Surviving Civil Union Partne							
3.	If you have chosen to use the chart from instru	e letter here	. 3.							
4.	Total number of allowances you are claiming (see instructio		. 4.						
5.	Additional amount you want deducted from ea	ch pay	5. \$							
6.	I claim exemption from withholding of NJ Gros conditions in the instructions of the NJ-W4. If		. 6.							
7.	Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.									
	Employee's Signature		Date							
	Employer's Name and Address		Employer Identification Number							

BASIC INSTRUCTIONS

- Line 1 Enter your name, address and social security number in the spaces provided.
- Line 2 Check the box that indicates your filing status. If you checked Box 1 (Single) or Box 3 (Married/Civil Union Partner Separate) you will be withheld at Rate A.

Note: If you have checked Box 2 (Married/Civil Union Couple Joint), Box 4 (Head of Household) or Box 5 (Qualifying Widow(er)/Surviving Civil Union Partner) and either your spouse/civil union partner works or you have more than one job or more than one source of income and the combined total of all wages is greater than \$50,000, see instruction A below. If you do not complete Line 3, you will be withheld at Rate B.

- Line 3 If you have chosen to use the wage chart below, enter the appropriate letter.
- Line 4 Enter the number of allowances you are claiming. Entering a number on this line will decrease the amount of withholding and could result in an underpayment on your return.
- Line 5 Enter the amount of additional withholdings you want deducted from each pay.
- Line 6 Enter "EXEMPT" to indicate that you are exempt from New Jersey Gross Income Tax Withholdings, if you meet one of the following conditions:
 - Your filing status is SINGLE or MARRIED/CIVIL UNION PARTNER SEPARATE and your wages plus your taxable nonwage income will be \$10,000 or less for the current year.
 - Your filing status is MARRIED/CIVIL UNION COUPLE JOINT, and your wages combined with your spouse's/civil union partner's wages plus your taxable 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.
- 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 NJ-W4.

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

THIS FORM MAY BE REPRODUCED

ur withholding amount). WAGE CHART											
	Total of All Other Wages		10,001 20,000	20,001 30,000	30,001 40,000	40,001 50,000	50,001 60,000	60,001 70,000	70,001 80,000	80,001 90,000	OVER 90,000
	0 10,000	В	В	В	В	В	В	В	В	В	В
\ \	10,001 20,000	В	В	В	В	С	С	С	С	С	С
Y	20,001 30,000	В	В	В	Α	А	D	D	D	D	D
U R	30,001 40,000	В	В	Α	А	А	А	А	Е	E	E
	40,001 50,000	В	С	А	А	А	А	А	Е	Е	E
W	50,001 60,000	В	С	D	А	Α	А	Е	Е	Е	E
G	60,001 70,000	В	С	D	А	А	E	E	E	E	E
E S	70,001 80,000	В	С	D	E	E	E	Е	E	E	E
	80,001 90,000	В	С	D	E	E	E	Е	E	E	E
	over 90,000	В	С	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.

	-							RAT	E 'A'								
WEE	KLY PAY	ROLL F	PERIOD	(Allow	ance \$19.20)						ROLL	PERIOD (Allo	wance \$1,00	0)		
	amount o			•		he an	nount of	income		e amount o						nt of inc	ome
wage	es is:				ta	ax to b	e withh	eld is:	wag	es is:				tax	to be v	vithheld	is:
	Over	But N	Not Over				Of Exce	ss Over		Over	But	t Not Over				Of Ex	cess Over
\$	0	\$	384		1.	5%	\$	0	\$	0	\$	20,000			1.5%	\$	0
\$	384	\$	673	\$	5.76 + 2.		\$	384	\$	20,000	\$	35,000	\$	300.00 +		\$	20,000
\$	673	\$	769	\$	11.54 + 3.		\$	673	\$	35,000	\$	40,000	\$	600.00 +		\$	35,000
\$	769	\$	1,442	\$	15.28 + 6.		\$	769	\$	40,000	\$	75,000	\$	795.00 +		\$	40,000
\$	1,442			\$	56.34 + 7.		\$	1,442	\$	75,000			\$	2,930.00 +		\$	75,000
\$	9,615			\$	628.45 + 9.	9%	\$	9,615		500,000			\$	32,680.00 +	9.9%	\$	500,000
								RAT	E 'B'								
				Allowa	ance \$19.20)								Allov	vance \$1,00			
	e amount o es is:	of taxab	le				of incor hheld is			e amount o es is:	of taxa	able				nt of inco vithheld	
	Over	But N	Not Over				Of Exce	ss Over		Over	But	Not Over				Of Exc	ess Over
\$	0	\$	384		1.5	5%	\$	0	\$	0	\$	20,000			1.5%	\$	0
\$	384	\$	961	\$	5.76 + 2.	0%	\$	384	\$	20,000	\$	50,000	9			\$	20,000
\$	961	\$	1,346	\$	17.30 + 2.		\$	961	\$	50,000	\$	70,000	9			\$	50,000
\$	1,346	\$	1,538	\$	27.70 + 3.		\$	1,346	\$	70,000	\$	80,000		3 1,440.00 +		\$	70,000
\$	1,538		2,884	\$	35.18 + 6.		\$	1,538	\$	80,000	\$	150,000		1,830.00 +		\$	80,000
\$	2,884			\$	117.29 + 7.		\$	2,884		150,000				6,100.00 +		\$	150,000
\$	9,615			\$	588.46 + 9.9	9%	\$	9,615	\$	500,000			\$	30,600.00 +	9.9%	\$	500,000
								RAT	E 'C'								
				Allowa	ance \$19.20)								Allov	vance \$1,00			
	e amount o es is:	of taxab	le				of incor hheld is			e amount o es is:	of taxa	able				nt of inco vithheld	
	Over	But N	Not Over				Of Exce	ss Over		Over	But	Not Over				Of Exc	ess Over
\$	0	\$	384			5%	\$	0	\$	0	\$	20,000			1.5%	\$	0
\$	384	\$	769	\$	5.76 + 2.3		\$	384	\$	20,000	\$	40,000	\$	300.00 +		\$	20,000
\$	769	\$	961	\$	14.62 + 2.5		\$	769	\$	40,000	\$	50,000	\$	760.00 +		\$	40,000
\$	961	\$	1,153	\$	19.99 + 3.		\$	961	\$	50,000	\$	60,000	\$	1,040.00 +		\$	50,000
\$ \$	1,153 2,884	\$	2,884	\$ \$	26.71 + 5.0 123.65 + 6.0		\$ \$	1,153 2,884	\$ \$	60,000 150,000	\$	150,000	\$ \$	1,390.00 + 6,430.00 +		\$ \$	60,000 150,000
\$	9,615			\$	567.90 + 9.5		\$	9,615	*	500,000				29,530.00 +		\$	500,000
								RΔT	E 'D'								
WEE	KLY PAY	ROLL F	PERIOD (Allowa	ance \$19.20)			1041			ROLL	PERIOD (Allo	wance \$1,00	0)		
	amount o			,		nount	of incor	ne		e amount o						nt of inc	ome
wage	es is:				tax to	be wit	hheld is	:	wag	es is:				tax	to be v	vithheld	is:
	Over	But N	Not Over				Of Exce	ss Over		Over	But	t Not Over				Of Ex	cess Ove
\$	0	\$	384			5%	\$	0	\$	0	\$	20,000			1.5%	\$	(
\$	384	\$	769	\$	5.76 + 2.		\$	384	\$	20,000	\$	40,000	\$	300.00 +		\$	20,000
\$	769	\$	961	\$	16.16 + 3.4		\$	769	\$	40,000	\$	50,000	\$	840.00 +		\$	40,000
\$	961	\$	1,153	\$	22.68 + 4.		\$	961	\$	50,000	\$	60,000	\$	1,180.00 +		\$	50,000
\$	1,153	\$	2,884	\$	30.94 + 5.0		\$	1,153	\$	60,000	\$	150,000	\$	1,610.00 +		\$	60,000
\$ \$	2,884			\$ \$	127.88 + 6.5 565.40 + 9.5		\$ \$	2,884		150,000			\$	6,650.00 +		\$ \$	150,000
φ	9,615			Ф	303.40 + 9.	970	φ	9,615	Φ	500,000			Φ	29,400.00 +	9.970	φ	500,000
								RAT	E 'E'								
	EKLY PAYI		,	Allowa	ance \$19.20) The ar	nount	of incor	ne		NUAL PAY		•	Allo	wance \$1,00	,	nt of inc	ome
	es is:						hheld is			es is:	oi land	2010				vithheld	
wage		Rut N	lot Over				Of Exce	ss Over		Over	But	t Not Over				Of Ex	cess Ove
_	Over	Dut i			1	5%	\$	0	\$	0	\$	20,000			1.5%	\$	(
\$	0	\$	384														-
\$	0 384	\$ \$	673	\$	5.76 + 2.	0%	\$	384	\$	20,000	\$	35,000	\$	300.00 +	2.0%	\$	20,000
\$ \$ \$	0 384 673	\$		\$	5.76 + 2.1 11.54 + 5.1	0% 3%	\$ \$	384 673	\$	20,000 35,000			\$	600.00 +	2.0% 5.8%	\$ \$	20,000 35,000
\$	0 384	\$ \$	673		5.76 + 2.	0% 3% 5%	\$	384	\$ \$ \$	20,000	\$	35,000	\$ \$		2.0% 5.8% 6.5%	\$	20,000

NJ-165 12-09, R-5

STATE OF NEW JERSEY Department of the Treasury Division of Taxation PO Box 269 Trenton, NJ 08695-0269

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
		PENNSYLVAN	IIA RESIDENTS	
agreement existing between	een that State and th	ne State of New Jersey	, I claim exemption f	nnsylvania and that, pursuant to a reciprocal from withholding of New Jersey Gross Income eer to withhold Pennsylvania Personal Income
Note: If you change you	ur residence from P	ennsylvania to any ot	her state, you must no	otify your employer within 10 days.
(Date)			(Si	gnature)
		MILITARY	Y SPOUSES	
exempt from New Jersey compliance with military	v income tax on you v orders; (ii) you are	ar wages if (i) your sp e present in New Jerse	oouse is a member of ey solely to be with y	ses Residency Relief Act, you may be the armed forces present in New Jersey in your spouse; and (iii) you maintain your our spousal military identification card to
I certify that I am not sub as amended by the Milita			the conditions set for	th under the Servicemember Civil Relief Act,
(Date)			(Si	gnature)

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 DO NOT FORWARD THIS FORM TO THE DIVISION OF TAXATION