

## Instructions for Completing Employer Payroll Form WR-30

### General Instructions

The WR-30 has been revised for reporting periods starting with the report for the 3rd quarter of 1998 (report due October 30, 1998). The form will be scanned and imaged using automated character recognition technologies to input the information you supply. Please read and follow all instructions carefully.

### The New Jersey Taxpayers' Bill Of Rights

The Taxpayers' Bill of Rights became law as P.L. 1992,c.175. The intent of the legislation is to insure that all taxpayers receive the information and assistance they need to understand and meet their State tax responsibilities and to insure that they receive fair and equal treatment in their dealings with the New Jersey Division of Taxation. By extension, the Division of Revenue is committed to complying with this legislation.

Information on the Taxpayers' Bill of Rights is available through the Division of Taxation. Call 1-800-323-4400 (Touch-tone phones within New Jersey only) or (609) 588-2525 (Touch-tone phones anywhere) to order Taxation's publication, ANJ-1, New Jersey Taxpayers' Bill of Rights (ANJ-1).

Customer service representatives are available at both the Division of Taxation and the Department of Labor to answer specific tax questions about the Gross Income Tax (Taxation) and Unemployment and Disability Insurance (Division of Employer Accounts). Those general information phone numbers are:

Division of Employer Accounts Hotline (609) 633-6400

Division of Taxation Hotline (609) 292-6400

You can find information, and answers to frequently asked questions on the following Web sites:

NJ Division of Taxation - <http://www.state.nj.us/treasury/taxation>

NJ Department of Labor - <http://www.state.nj.us/labor>

### ALTERNATE FILING METHODS

#### Electronic Filing of Form WR-30

Employers are encouraged to file WR-30's on-line or by magnetic tape, cartridge, or diskette for cost savings and increased accuracy. Many employers find this is an easier way to submit the WR-30 form. Effective in the first quarter 2001, the New Jersey Administrative Code at 12:16-13.7 requires all employers reporting

more than 50 employees to do so electronically. More information to submit a WR-30 on-line may be obtained by calling the Alternate Filing Branch at (609) 633-1132. Magnetic media questions should be forwarded to (609) 984-7988 or (609) 633-2633.

### **By Mail**

Sign and date Form WR-30. Forms should be signed by: (1) the individual, if the employer is an individual; (2) the president, treasurer, or other principal officer, if the employer is a corporation; or (3) a responsible and duly authorized member having knowledge of the affairs, if the employer is a partnership or other unincorporated organization.

### **No Wages Paid**

Forms NJ-927 and WR-30 - All employers must file forms NJ-927 and WR-30, even though no wages were paid during the quarter. In the boxes requesting wage or payment information enter zero (0). Failure to submit forms NJ-927 and WR-30 timely will result in penalties.

## **INSTRUCTIONS FOR FILING THE EMPLOYER REPORT OF WAGES PAID (WR-30)**

### **I. GENERAL INSTRUCTIONS**

The Division of Revenue will issue pre-printed wage reporting forms (Form WR-30) to all New Jersey employers who reported 100 or fewer employees in the previous quarter. Soon the threshold will be 50 or less employees to accommodate the electronic filing requirements. Since pre-printed forms contain the name and Social Security number of each employee, employers need to record only gross wages paid and base weeks earned within the data boxes on the form. The employee information on the pre-printed Form WR-30 should not be substituted by attaching a separate printout. For new employees, each pre-printed WR-30 will have an ADD Form on the back of the page. The ADD Form must be used to add new employees who are being reported for the first time. Employees must be added even if you reported them under the federal New Hire program. The New Hire program became effective March 5, 1998 and is federally mandated. If you have questions about the New Hire program, please call (Toll Free) 877-NJ-HIRES. Please do not use the front of the form to add employees.

**Total Gross Wages Reported this Quarter** - Enter the total gross wages paid to all employees included in the report for this quarter.

**Total New Employees ADDED** - Enter the total number of new employees you included on the ADD Form.

Total Employees Reported This Quarter- Add the number of new employees to the number of employees pre-printed on the WR-30. Enter the total number of employees (minus those deleted) to be reported for this quarter.

#### **A. Social Security Number**

The Social Security number for each of your employees should be pre-printed in Column A on the form if it was reported for the previous quarter. The Social Security number should read exactly as it appears on the employee's Social Security Card. If the employee's Social Security number is incorrect, fill in the oval in Column C, and enter all of the employee's correct information on the ADD page.

#### **B. Employee Name**

The employee name should be pre-printed in the following sequence: Last Name, First Name, Middle Initial in Column B of the employee portion of the report. The employee name and Social Security number should appear only once on any quarterly return. To correct an employee's name, fill in the oval in Column C, and enter all the employee's correct information on the ADD page.

#### **C. Delete Column**

On the redesigned Form WR-30 the delete column is now Column C (an oval shaped box) located between the Employee Name and Quarterly Gross Wages Paid columns. If any employee listed should not be reported, fill in the oval in Column C.

#### **D. Quarterly Gross Wages Paid**

Enter the employee gross wages within the data boxes in Column D, "Quarterly Gross Wages Paid." Please do not use commas, decimal points, or any other symbols in or between the boxes. If no wages were paid, enter zero (0). Leaving this column blank will generate a penalty.

#### **E. Base Weeks**

Enter in Column E the number of base weeks during which the employee earned remuneration in an amount equal to or more than the amount shown above Column E on the front of the form. Base weeks listed for an employee cannot exceed the maximum allowable base weeks shown in the message box on Form WR-30. If an employee did not earn any base weeks for the quarter being reported, you must enter a zero (0). Leaving this column blank will generate a penalty.