



To: Employees with New Jersey State Health Benefits and Pension

From: Human Resources

RE: Change of Name

All employees with health benefits and pension who require a change of name must complete the following forms:

- State of New Jersey Affidavit Change of Name and/or Gender Change (must be notarized) - attached
- State of New Jersey Health Benefits Application – completed online via BenefitSolver
- W-4 Form – attached

Please submit the completed forms with a copy of your new Social Security card to Human Resources (located in Oak Hall South) for processing.

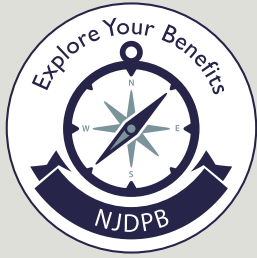
Thank you!

Human Resources

Oak Hall South

201 Mullica Hill Road, Glassboro, NJ 08028

T: 856-256-4134 | E: hr@rowan.edu | F: 856-256-4714



State of New Jersey • Department of the Treasury

DIVISION OF PENSIONS & BENEFITS

P.O. Box 295, Trenton, NJ 08625-0295

AFFIDAVIT OF NAME AND/OR GENDER CHANGE

For name changes, attach a photocopy of a valid N.J. driver's license, Social Security card, or current passport reflecting your name change. For gender changes, attach a copy of the court document reflecting the gender change. This application will not be processed without the required documentation.

I am changing my Name Gender Both

Retirement System Public Employees' Retirement System Teachers' Pension and Annuity Fund
 State Police Retirement System Police and Firemen's Retirement System
 Other

Previous Name _____

Membership Number _____ Social Security Number _____

Change the records of the NJDPB to reflect my gender as Male Female Non-Binary

Change the records of the NJDPB to reflect my name as _____

Reason for name change _____

Member signature as previously written _____

Member signature with changed name _____

Present address _____
Street

City, State, Zip Code

Area Code and Phone Number

Member Signature

State of _____

County of _____

Sworn and subscribed before member this _____ day of _____, _____

Signature of Notary or Commissioner of Deeds _____

Member's Commission expires ____ / ____ / ____

Official Title _____

Employee's Withholding Certificate

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.

Give Form W-4 to your employer.

Your withholding is subject to review by the IRS.

| | | | |
|---|---|-----------|---|
| Step 1: Enter Personal Information | (a) First name and middle initial | Last name | (b) Social security number |
| | Address | | Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov . |
| | City or town, state, and ZIP code | | |
| | (c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying surviving spouse <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.) | | |

Complete Steps 2-4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, other details, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Reserved for future use.

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is generally more accurate than (b) if pay at the lower paying job is more than half of the pay at the higher paying job. Otherwise, (b) is more accurate

TIP: If you have self-employment income, see page 2.

Complete Steps 3-4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3-4(b) on the Form W-4 for the highest paying job.)

| | | | |
|--|---|-------------|----------|
| Step 3: Claim Dependent and Other Credits | If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly): | | |
| | Multiply the number of qualifying children under age 17 by \$2,000 \$ _____ | | |
| | Multiply the number of other dependents by \$500 \$ _____ | | |
| | Add the amounts above for qualifying children and other dependents. You may add to this the amount of any other credits. Enter the total here | 3 | \$ _____ |
| Step 4 (optional): Other Adjustments | (a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income | 4(a) | \$ _____ |
| | (b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here | 4(b) | \$ _____ |
| | (c) Extra withholding. Enter any additional tax you want withheld each pay period | 4(c) | \$ _____ |

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

Employee's signature (This form is not valid unless you sign it.)

Date

| | | | |
|-----------------------|-----------------------------|--------------------------|--------------------------------------|
| Employers Only | Employer's name and address | First date of employment | Employer identification number (EIN) |
| | | | |

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2023 if you meet both of the following conditions: you had no federal income tax liability in 2022 **and** you expect to have no federal income tax liability in 2023. You had no federal income tax liability in 2022 if (1) your total tax on line 24 on your 2022 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, and 29), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2023 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2024.

Your privacy. If you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c).

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay income and self-employment taxes through withholding from your wages, you should enter the self-employment income on Step 4(a). Then compute your self-employment tax, divide that tax by the number of pay periods remaining in the year, and include that resulting amount per pay period on Step 4(c). You can also add half of the annual amount of self-employment tax to Step 4(b) as a deduction. To calculate self-employment tax, you generally multiply the self-employment income by 14.13% (this rate is a quick way to figure your self-employment tax and equals the sum of the 12.4% social security tax and the 2.9% Medicare tax multiplied by 0.9235). See Pub. 505 for more information, especially if the sum of self-employment income multiplied by 0.9235 and wages exceeds \$160,200 for a given individual.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

If you (and your spouse) have a total of only two jobs, you may check the box in option (c). The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 501, Dependents, Standard Deduction, and Filing Information. You can also include **other tax credits** for which you are eligible in this step, such as the foreign tax credit and the education tax credits. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2023 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job. To be accurate, submit a new Form W-4 for all other jobs if you have not updated your withholding since 2019.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2023 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$27,700 if you're married filing jointly or a qualifying surviving spouse; \$20,800 if you're head of household; \$13,850 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Surviving Spouse

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$0 | \$850 | \$850 | \$1,000 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,870 |
| \$10,000 - 19,999 | 0 | 930 | 1,850 | 2,000 | 2,200 | 2,220 | 2,220 | 2,220 | 2,220 | 2,220 | 3,200 | 4,070 |
| \$20,000 - 29,999 | 850 | 1,850 | 2,920 | 3,120 | 3,320 | 3,340 | 3,340 | 3,340 | 3,340 | 4,320 | 5,320 | 6,190 |
| \$30,000 - 39,999 | 850 | 2,000 | 3,120 | 3,320 | 3,520 | 3,540 | 3,540 | 3,540 | 4,520 | 5,520 | 6,520 | 7,390 |
| \$40,000 - 49,999 | 1,000 | 2,200 | 3,320 | 3,520 | 3,720 | 3,740 | 3,740 | 4,720 | 5,720 | 6,720 | 7,720 | 8,590 |
| \$50,000 - 59,999 | 1,020 | 2,220 | 3,340 | 3,540 | 3,740 | 3,760 | 4,750 | 5,750 | 6,750 | 7,750 | 8,750 | 9,610 |
| \$60,000 - 69,999 | 1,020 | 2,220 | 3,340 | 3,540 | 3,740 | 4,750 | 5,750 | 6,750 | 7,750 | 8,750 | 9,750 | 10,610 |
| \$70,000 - 79,999 | 1,020 | 2,220 | 3,340 | 3,540 | 4,720 | 5,750 | 6,750 | 7,750 | 8,750 | 9,750 | 10,750 | 11,610 |
| \$80,000 - 99,999 | 1,020 | 2,220 | 4,170 | 5,370 | 6,570 | 7,600 | 8,600 | 9,600 | 10,600 | 11,600 | 12,600 | 13,460 |
| \$100,000 - 149,999 | 1,870 | 4,070 | 6,190 | 7,390 | 8,590 | 9,610 | 10,610 | 11,660 | 12,860 | 14,060 | 15,260 | 16,330 |
| \$150,000 - 239,999 | 2,040 | 4,440 | 6,760 | 8,160 | 9,560 | 10,780 | 11,980 | 13,180 | 14,380 | 15,580 | 16,780 | 17,850 |
| \$240,000 - 259,999 | 2,040 | 4,440 | 6,760 | 8,160 | 9,560 | 10,780 | 11,980 | 13,180 | 14,380 | 15,580 | 16,780 | 17,850 |
| \$260,000 - 279,999 | 2,040 | 4,440 | 6,760 | 8,160 | 9,560 | 10,780 | 11,980 | 13,180 | 14,380 | 15,580 | 16,780 | 18,140 |
| \$280,000 - 299,999 | 2,040 | 4,440 | 6,760 | 8,160 | 9,560 | 10,780 | 11,980 | 13,180 | 14,380 | 15,870 | 17,870 | 19,740 |
| \$300,000 - 319,999 | 2,040 | 4,440 | 6,760 | 8,160 | 9,560 | 10,780 | 11,980 | 13,470 | 15,470 | 17,470 | 19,470 | 21,340 |
| \$320,000 - 364,999 | 2,040 | 4,440 | 6,760 | 8,550 | 10,750 | 12,770 | 14,770 | 16,770 | 18,770 | 20,770 | 22,770 | 24,640 |
| \$365,000 - 524,999 | 2,970 | 6,470 | 9,890 | 12,390 | 14,890 | 17,220 | 19,520 | 21,820 | 24,120 | 26,420 | 28,720 | 30,880 |
| \$525,000 and over | 3,140 | 6,840 | 10,460 | 13,160 | 15,860 | 18,390 | 20,890 | 23,390 | 25,890 | 28,390 | 30,890 | 33,250 |

Single or Married Filing Separately

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$310 | \$890 | \$1,020 | \$1,020 | \$1,020 | \$1,860 | \$1,870 | \$1,870 | \$1,870 | \$1,870 | \$2,030 | \$2,040 |
| \$10,000 - 19,999 | 890 | 1,630 | 1,750 | 1,750 | 2,600 | 3,600 | 3,600 | 3,600 | 3,600 | 3,760 | 3,960 | 3,970 |
| \$20,000 - 29,999 | 1,020 | 1,750 | 1,880 | 2,720 | 3,720 | 4,720 | 4,730 | 4,730 | 4,890 | 5,090 | 5,290 | 5,300 |
| \$30,000 - 39,999 | 1,020 | 1,750 | 2,720 | 3,720 | 4,720 | 5,720 | 5,730 | 5,890 | 6,090 | 6,290 | 6,490 | 6,500 |
| \$40,000 - 59,999 | 1,710 | 3,450 | 4,570 | 5,570 | 6,570 | 7,700 | 7,910 | 8,110 | 8,310 | 8,510 | 8,710 | 8,720 |
| \$60,000 - 79,999 | 1,870 | 3,600 | 4,730 | 5,860 | 7,060 | 8,260 | 8,460 | 8,660 | 8,860 | 9,060 | 9,260 | 9,280 |
| \$80,000 - 99,999 | 1,870 | 3,730 | 5,060 | 6,260 | 7,460 | 8,660 | 8,860 | 9,060 | 9,260 | 9,460 | 10,430 | 11,240 |
| \$100,000 - 124,999 | 2,040 | 3,970 | 5,300 | 6,500 | 7,700 | 8,900 | 9,110 | 9,610 | 10,610 | 11,610 | 12,610 | 13,430 |
| \$125,000 - 149,999 | 2,040 | 3,970 | 5,300 | 6,500 | 7,700 | 9,610 | 10,610 | 11,610 | 12,610 | 13,610 | 14,900 | 16,020 |
| \$150,000 - 174,999 | 2,040 | 3,970 | 5,610 | 7,610 | 9,610 | 11,610 | 12,610 | 13,750 | 15,050 | 16,350 | 17,650 | 18,770 |
| \$175,000 - 199,999 | 2,720 | 5,450 | 7,580 | 9,580 | 11,580 | 13,870 | 15,180 | 16,480 | 17,780 | 19,080 | 20,380 | 21,490 |
| \$200,000 - 249,999 | 2,900 | 5,930 | 8,360 | 10,660 | 12,960 | 15,260 | 16,570 | 17,870 | 19,170 | 20,470 | 21,770 | 22,880 |
| \$250,000 - 399,999 | 2,970 | 6,010 | 8,440 | 10,740 | 13,040 | 15,340 | 16,640 | 17,940 | 19,240 | 20,540 | 21,840 | 22,960 |
| \$400,000 - 449,999 | 2,970 | 6,010 | 8,440 | 10,740 | 13,040 | 15,340 | 16,640 | 17,940 | 19,240 | 20,540 | 21,840 | 22,960 |
| \$450,000 and over | 3,140 | 6,380 | 9,010 | 11,510 | 14,010 | 16,510 | 18,010 | 19,510 | 21,010 | 22,510 | 24,010 | 25,330 |

Head of Household

| Higher Paying Job Annual Taxable Wage & Salary | Lower Paying Job Annual Taxable Wage & Salary | | | | | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| | \$0 - 9,999 | \$10,000 - 19,999 | \$20,000 - 29,999 | \$30,000 - 39,999 | \$40,000 - 49,999 | \$50,000 - 59,999 | \$60,000 - 69,999 | \$70,000 - 79,999 | \$80,000 - 89,999 | \$90,000 - 99,999 | \$100,000 - 109,999 | \$110,000 - 120,000 |
| \$0 - 9,999 | \$0 | \$620 | \$860 | \$1,020 | \$1,020 | \$1,020 | \$1,020 | \$1,650 | \$1,870 | \$1,870 | \$1,890 | \$2,040 |
| \$10,000 - 19,999 | 620 | 1,630 | 2,060 | 2,220 | 2,220 | 2,220 | 2,850 | 3,850 | 4,070 | 4,090 | 4,290 | 4,440 |
| \$20,000 - 29,999 | 860 | 2,060 | 2,490 | 2,650 | 2,650 | 3,280 | 4,280 | 5,280 | 5,520 | 5,720 | 5,920 | 6,070 |
| \$30,000 - 39,999 | 1,020 | 2,220 | 2,650 | 2,810 | 3,440 | 4,440 | 5,440 | 6,460 | 6,880 | 7,080 | 7,280 | 7,430 |
| \$40,000 - 59,999 | 1,020 | 2,220 | 3,130 | 4,290 | 5,290 | 6,290 | 7,480 | 8,680 | 9,100 | 9,300 | 9,500 | 9,650 |
| \$60,000 - 79,999 | 1,500 | 3,700 | 5,130 | 6,290 | 7,480 | 8,680 | 9,880 | 11,080 | 11,500 | 11,700 | 11,900 | 12,050 |
| \$80,000 - 99,999 | 1,870 | 4,070 | 5,690 | 7,050 | 8,250 | 9,450 | 10,650 | 11,850 | 12,260 | 12,460 | 12,870 | 13,820 |
| \$100,000 - 124,999 | 2,040 | 4,440 | 6,070 | 7,430 | 8,630 | 9,830 | 11,030 | 12,230 | 13,190 | 14,190 | 15,190 | 16,150 |
| \$125,000 - 149,999 | 2,040 | 4,440 | 6,070 | 7,430 | 8,630 | 9,980 | 11,980 | 13,980 | 15,190 | 16,190 | 17,270 | 18,530 |
| \$150,000 - 174,999 | 2,040 | 4,440 | 6,070 | 7,980 | 9,980 | 11,980 | 13,980 | 15,980 | 17,420 | 18,720 | 20,020 | 21,280 |
| \$175,000 - 199,999 | 2,190 | 5,390 | 7,820 | 9,980 | 11,980 | 14,060 | 16,360 | 18,660 | 20,170 | 21,470 | 22,770 | 24,030 |
| \$200,000 - 249,999 | 2,720 | 6,190 | 8,920 | 11,380 | 13,680 | 15,980 | 18,280 | 20,580 | 22,090 | 23,390 | 24,690 | 25,950 |
| \$250,000 - 449,999 | 2,970 | 6,470 | 9,200 | 11,660 | 13,960 | 16,260 | 18,560 | 20,860 | 22,380 | 23,680 | 24,980 | 26,230 |
| \$450,000 and over | 3,140 | 6,840 | 9,770 | 12,430 | 14,930 | 17,430 | 19,930 | 22,430 | 24,150 | 25,650 | 27,150 | 28,600 |

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

| | | | | | | |
|--|-------|-----|---|--|--------------------------------|-------|
| 1. SS# | | | 2. Filing Status: (Check only one box) 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married/Civil Union Couple Joint 3. <input type="checkbox"/> Married/Civil Union Partner Separate 4. <input type="checkbox"/> Head of Household 5. <input type="checkbox"/> Qualifying Widow(er)/Surviving Civil Union Partner | | | |
| Name | | | | | | |
| Address | | | | | | |
| City | State | Zip | | | | |
| 3. If you have chosen to use the chart from instruction A, enter the appropriate letter here..... | | | | | | 3. |
| 4. Total number of allowances you are claiming (see instructions)..... | | | | | | 4. |
| 5. Additional amount you want deducted from each pay | | | | | | 5. \$ |
| 6. I claim exemption from withholding of NJ Gross Income Tax and I certify that I have met the conditions in the instructions of the NJ-W4. If you have met the conditions, enter "EXEMPT" here..... | | | | | | 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 nonwage 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 NJ-W4.

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

WAGE CHART

| | | Total of All Other Wages | 0 10,000 | 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 |
|-------------------|------------------|--------------------------|-------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|
| YOUR WAGES | 0 10,000 | | B | B | B | B | B | B | B | B | B | B |
| | 10,001 20,000 | | B | B | B | B | C | C | C | C | C | C |
| | 20,001 30,000 | | B | B | B | A | A | D | D | D | D | D |
| | 30,001 40,000 | | B | B | A | A | A | A | A | E | E | E |
| | 40,001 50,000 | | B | C | A | A | A | A | A | E | E | E |
| | 50,001 60,000 | | B | C | D | A | A | A | E | E | E | E |
| | 60,001 70,000 | | B | C | D | A | A | E | E | E | E | E |
| | 70,001 80,000 | | B | C | D | E | E | E | E | E | E | E |
| | 80,001 90,000 | | B | C | D | E | E | E | E | E | E | E |
| | OVER 90,000 | | 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 "A" | | | | | | | | | | | |
|--|--------------|-------------|---|----------|--------------|--|--------------|----------------|---|------------|--|
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | | If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | |
| Over | But Not Over | | Of Excess Over | | | Over | But Not Over | | Of Excess Over | | |
| \$ 0 | \$ 385 | | 1.5% | \$ 0 | | \$ 0 | \$ 20,000 | | 1.5% | \$ 0 | |
| \$ 385 | \$ 673 | \$ 5.77 + | 2.0% | \$ 385 | | \$ 20,000 | \$ 35,000 | \$ 300.00 + | 2.0% | \$ 20,000 | |
| \$ 673 | \$ 769 | \$ 11.54 + | 3.9% | \$ 673 | | \$ 35,000 | \$ 40,000 | \$ 600.00 + | 3.9% | \$ 35,000 | |
| \$ 769 | \$ 1,442 | \$ 15.29 + | 6.1% | \$ 769 | | \$ 40,000 | \$ 75,000 | \$ 795.00 + | 6.1% | \$ 40,000 | |
| \$ 1,442 | \$ 9,615 | \$ 56.35 + | 7.0% | \$ 1,442 | | \$ 75,000 | \$ 500,000 | \$ 2,930.00 + | 7.0% | \$ 75,000 | |
| \$ 9,615 | \$ 19,231 | \$ 628.46 + | 9.9% | \$ 9,615 | | \$ 500,000 | \$ 1,000,000 | \$ 32,680.00 + | 9.9% | \$ 500,000 | |
| \$ 19,231 | \$ 1,580.38 | \$ 11.8% | \$ 19,231 | | \$ 1,000,000 | over | \$ 82,180.00 | \$ 11.8% | \$ 1,000,000 | | |
| RATE "B" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | | If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | |
| Over | But Not Over | | Of Excess Over | | | Over | But Not Over | | Of Excess Over | | |
| \$ 0 | \$ 385 | | 1.5% | \$ 0 | | \$ 0 | \$ 20,000 | | 1.5% | \$ 0 | |
| \$ 385 | \$ 962 | \$ 5.77 + | 2.0% | \$ 385 | | \$ 20,000 | \$ 50,000 | \$ 300.00 + | 2.0% | \$ 20,000 | |
| \$ 962 | \$ 1,346 | \$ 17.31 + | 2.7% | \$ 962 | | \$ 50,000 | \$ 70,000 | \$ 900.00 + | 2.7% | \$ 50,000 | |
| \$ 1,346 | \$ 1,538 | \$ 27.69 + | 3.9% | \$ 1,346 | | \$ 70,000 | \$ 80,000 | \$ 1,440.00 + | 3.9% | \$ 70,000 | |
| \$ 1,538 | \$ 2,885 | \$ 35.19 + | 6.1% | \$ 1,538 | | \$ 80,000 | \$ 150,000 | \$ 1,830.00 + | 6.1% | \$ 80,000 | |
| \$ 2,885 | \$ 9,615 | \$ 117.31 + | 7.0% | \$ 2,885 | | \$ 150,000 | \$ 500,000 | \$ 6,100.00 + | 7.0% | \$ 150,000 | |
| \$ 9,615 | \$ 19,231 | \$ 588.46 + | 9.9% | \$ 9,615 | | \$ 500,000 | \$ 1,000,000 | \$ 30,600.00 + | 9.9% | \$ 500,000 | |
| \$ 19,231 | \$ 1,540.38 | \$ 11.8% | \$ 19,231 | | \$ 1,000,000 | | \$ 80,100.00 | \$ 11.8% | \$ 1,000,000 | | |
| RATE "C" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | | If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | |
| Over | But Not Over | | Of Excess Over | | | Over | But Not Over | | Of Excess Over | | |
| \$ 0 | \$ 385 | | 1.5% | \$ 0 | | \$ 0 | \$ 20,000 | | 1.5% | \$ 0 | |
| \$ 385 | \$ 769 | \$ 5.77 + | 2.3% | \$ 385 | | \$ 20,000 | \$ 40,000 | \$ 300.00 + | 2.3% | \$ 20,000 | |
| \$ 769 | \$ 962 | \$ 14.62 + | 2.8% | \$ 769 | | \$ 40,000 | \$ 50,000 | \$ 760.00 + | 2.8% | \$ 40,000 | |
| \$ 962 | \$ 1,154 | \$ 20.00 + | 3.5% | \$ 962 | | \$ 50,000 | \$ 60,000 | \$ 1,040.00 + | 3.5% | \$ 50,000 | |
| \$ 1,154 | \$ 2,885 | \$ 26.73 + | 5.6% | \$ 1,154 | | \$ 60,000 | \$ 150,000 | \$ 1,390.00 + | 5.6% | \$ 60,000 | |
| \$ 2,885 | \$ 9,615 | \$ 123.65 + | 6.6% | \$ 2,885 | | \$ 150,000 | \$ 500,000 | \$ 6,430.00 + | 6.6% | \$ 150,000 | |
| \$ 9,615 | \$ 19,231 | \$ 567.88 + | 9.9% | \$ 9,615 | | \$ 500,000 | \$ 1,000,000 | \$ 29,530.00 + | 9.9% | \$ 500,000 | |
| \$ 19,231 | \$ 1,519.81 | \$ 11.8% | \$ 19,231 | | \$ 1,000,000 | | \$ 79,030.00 | \$ 11.8% | \$ 1,000,000 | | |
| RATE "D" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | | If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | |
| Over | But Not Over | | Of Excess Over | | | Over | But Not Over | | Of Excess Over | | |
| \$ 0 | \$ 385 | | 1.5% | \$ 0 | | \$ 0 | \$ 20,000 | | 1.5% | \$ 0 | |
| \$ 385 | \$ 769 | \$ 5.77 + | 2.7% | \$ 385 | | \$ 20,000 | \$ 40,000 | \$ 300.00 + | 2.7% | \$ 20,000 | |
| \$ 769 | \$ 962 | \$ 16.15 + | 3.4% | \$ 769 | | \$ 40,000 | \$ 50,000 | \$ 840.00 + | 3.4% | \$ 40,000 | |
| \$ 962 | \$ 1,154 | \$ 22.69 + | 4.3% | \$ 962 | | \$ 50,000 | \$ 60,000 | \$ 1,180.00 + | 4.3% | \$ 50,000 | |
| \$ 1,154 | \$ 2,885 | \$ 30.96 + | 5.6% | \$ 1,154 | | \$ 60,000 | \$ 150,000 | \$ 1,610.00 + | 5.6% | \$ 60,000 | |
| \$ 2,885 | \$ 9,615 | \$ 127.88 + | 6.5% | \$ 2,885 | | \$ 150,000 | \$ 500,000 | \$ 6,650.00 + | 6.5% | \$ 150,000 | |
| \$ 9,615 | \$ 19,231 | \$ 565.38 + | 9.9% | \$ 9,615 | | \$ 500,000 | \$ 1,000,000 | \$ 29,400.00 + | 9.9% | \$ 500,000 | |
| \$ 19,231 | \$ 1,517.31 | \$ 11.8% | \$ 19,231 | | \$ 1,000,000 | | \$ 78,900.00 | \$ 11.8% | \$ 1,000,000 | | |
| RATE "E" | | | | | | | | | | | |
| WEEKLY PAYROLL PERIOD (Allowance \$19.20) | | | | | | ANNUAL PAYROLL PERIOD (Allowance \$1,000) | | | | | |
| If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | | If the amount of taxable wages is: | | | The amount of income tax to be withheld is: | | |
| Over | But Not Over | | Of Excess Over | | | Over | But Not Over | | Of Excess Over | | |
| \$ 0 | \$ 385 | | 1.5% | \$ 0 | | \$ 0 | \$ 20,000 | | 1.5% | \$ 0 | |
| \$ 385 | \$ 673 | \$ 5.77 + | 2.0% | \$ 385 | | \$ 20,000 | \$ 35,000 | \$ 300.00 + | 2.0% | \$ 20,000 | |
| \$ 673 | \$ 1,923 | \$ 11.54 + | 5.8% | \$ 673 | | \$ 35,000 | \$ 100,000 | \$ 600.00 + | 5.8% | \$ 35,000 | |
| \$ 1,923 | \$ 9,615 | \$ 84.04 + | 6.5% | \$ 1,923 | | \$ 100,000 | \$ 500,000 | \$ 4,370.00 + | 6.5% | \$ 100,000 | |
| \$ 9,615 | \$ 19,231 | \$ 584.04 + | 9.9% | \$ 9,615 | | \$ 500,000 | \$ 1,000,000 | \$ 30,370.00 + | 9.9% | \$ 500,000 | |
| \$ 19,231 | \$ 1,535.96 | \$ 11.8% | \$ 19,231 | | \$ 1,000,000 | | \$ 79,870.00 | \$ 11.8% | \$ 1,000,000 | | |