Form **NJ-W4** (3-07, R-12)

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

	SS# Name Address		2. Filing Status: (Check only one box) 1. Single 2. Married/Civil Union Couple Joint 3. Married/Civil Union Couple Separate				
	City	State	Zip	4. ☐ Head of Househ 5. ☐ Qualifying Widov	old v(er)/Surviving Civil Union Partner		
3.	If you have chosen to use the chart from instru	uction A, ente	r the appropriate	letter here	3.		
4.	Total number of allowances you are claiming (see instructio	ns)		4.		
5.	Additional amount you want deducted from ea	ch pay			5. \$		
	I claim exemption from withholding of NJ Gros conditions in the instructions of the NJ-W4. If				6.		
	Under penalties of perjury, I certify that I am el claim exempt status.	ntitled to the	number of withho	lding allowances claimed	on this certificate or entitled to		
	Employee's Signature			Date			
	Employer's Name and Address			Employer Identific	ation 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 Couple 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 couple 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 COUPLE SEPARATE and your wages plus your taxable non-wage income will be \$10,000 or less for the current year.
 - Your filing status is MARRIED JOINT/CIVIL UNION COUPLE, and your wages combined with your spouse's/civil union partner 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 non-wage 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(ers)/surviving civil union partner. Single individuals or married/civil union couples 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 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											
	otal of All er 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
	0 10,000	В	В	В	В	В	В	В	В	В	В
Y	10,001 20,000	В	В	В	В	С	С	С	С	С	С
o	20,001 30,000	В	В	В	Α	А	D	D	D	D	D
U	30,001 40,000	В	В	Α	Α	Α	Α	Α	Е	Е	E
	40,001 50,000	В	С	Α	Α	А	Α	Α	Е	Е	E
W		В	С	D	Α	Α	Α	E	Е	Е	Е
G	60,001 70,000	В	С	D	Α	А	E	Е	Е	Е	E
E S	70,001 80,000	В	С	D	Е	Е	E	Е	Е	Е	E
	80,001 90,000	В	С	D	Е	Е	E	Е	E	E	E
	over 90,000	В	С	D	Е	E	E	Е	Е	Е	Е

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 P	ERIOD	(Allow	ance \$19.20)				'ROLL	PERIOD (Allowance \$1,000)			
,			e amount o	of income		If the amount of taxable			ount of in	come				
wage	es is:				tax	to be with	held is:	wages is:			tax to be	e withheld	is:	
	Over	But N	ot Over			Of Exc	ess Over	Over	But	Not Over		Of Ex	cess Over	
\$	0	\$	384		1.5%		0	\$ 0	\$	20,000	1.59		0	
\$	384	\$	673	\$	5.76 + 2.09		384	\$ 20,000	\$	35,000	\$ 300.00 + 2.09		20,000	
\$	673	\$	769	\$	11.54 + 3.99		673	\$ 35,000	\$	40,000	\$ 600.00 + 3.99		35,000	
\$	769	\$	1,442	\$	15.28 + 6.19		769	\$ 40,000	\$	75,000	\$ 795.00 + 6.19		40,000	
\$ \$	1,442			\$ \$	56.34 + 7.09		1,442	\$ 75,000 \$ 500.000			\$ 2,930.00 + 7.09		75,000	
Ф	9,615			<u> </u>	628.45 + 9.99	′о Ф	9,615	*,			\$ 32,680.00 + 9.99	⁄о Ф	500,000	
							RAT	E 'B'						
				(Allowa	ance \$19.20)						Allowance \$1,000)			
	e amount o es is:	of taxabl	е			ount of inco withheld i		If the amount wages is:	of taxa	ble		ount of inc withheld		
•	Over	But N	ot Over			Of Exc	ess Over	Over	But	Not Over		Of Ex	cess Over	
\$	0	\$	384		1.5%	6 \$	0	\$ 0	\$	20,000	1.5%	6 \$	0	
\$	384	\$	961	\$	5.76 + 2.09	6 \$	384	\$ 20,000	\$	50,000	\$ 300.00 + 2.09	6 \$	20,000	
\$	961	\$	1,346	\$	17.30 + 2.79		961	\$ 50,000	\$	70,000	\$ 900.00 + 2.7%		50,000	
\$	1,346	\$	1,538	\$	27.70 + 3.99		1,346	\$ 70,000	\$	80,000	\$ 1,440.00 + 3.9%		70,000	
\$	1,538		2,884	\$	35.18 + 6.19		1,538	\$ 80,000	\$	150,000	\$ 1,830.00 + 6.19		80,000	
\$	2,884			\$	117.29 + 7.09		2,884	\$ 150,000			\$ 6,100.00 + 7.09		150,000	
\$	9,615			\$	588.46 + 9.9%	6 \$	9,615	\$ 500,000			\$ 30,600.00 + 9.9%	6 \$	500,000	
							RAT	E 'C'						
				(Allowa	ance \$19.20)						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		lot Over				ess Over	Over		Not Over			cess Over	
\$	0	\$	384	_	1.5%		0	\$ 0	\$	20,000	1.5%		0	
\$	384	\$	769	\$	5.76 + 2.39		384	\$ 20,000	\$	40,000	\$ 300.00 + 2.39		20,000	
\$ \$	769 064	\$ \$	961	\$ \$	14.62 + 2.89		769 064	\$ 40,000	\$ \$	50,000	\$ 760.00 + 2.89		40,000	
э \$	961 1,153	э \$	1,153 2,884	э \$	19.99 + 3.5% 26.71 + 5.6%		961 1,153	\$ 50,000 \$ 60,000	э \$	60,000 150,000	\$ 1,040.00 + 3.59 \$ 1,390.00 + 5.69		50,000 60,000	
\$	2,884	φ	2,004	\$	123.65 + 6.69		2,884	\$ 150,000	φ	130,000	\$ 6,430.00 + 6.69		150,000	
\$	9,615			\$	567.90 + 9.99		9,615	\$ 500,000			\$ 29,530.00 + 9.99		500,000	
							RAT	E 'D'						
WEE	KLY PAY	ROLL P	ERIOD ((Allowa	ance \$19.20)				'ROLL	PERIOD (Allowance \$1,000)			
	amount o					ount of inco	ome	If the amount				ount of in	come	
wage	es is:				tax to be	withheld i	s:	wages is:			tax to be	e withheld	is:	
	Over	But N	ot Over			Of Exc	ess Over	Over	But	Not Over		Of Ex	cess Ove	
\$	0	\$	384		1.5%	- •	0	\$ 0	\$	20,000	1.59		(
\$	384	\$	769	\$	5.76 + 2.79		384	\$ 20,000	\$	40,000	\$ 300.00 + 2.79		20,000	
\$	769	\$	961	\$	16.16 + 3.49	- •	769	\$ 40,000	\$	50,000	\$ 840.00 + 3.49		40,000	
\$	961	\$	1,153	\$	22.68 + 4.39		961	\$ 50,000	\$	60,000	\$ 1,180.00 + 4.39		50,000	
\$	1,153	\$	2,884	\$	30.94 + 5.69		1,153	\$ 60,000	\$	150,000	\$ 1,610.00 + 5.69		60,000	
\$ \$	2,884			\$ \$	127.88 + 6.59		2,884	\$ 150,000 \$ 500.000			\$ 6,650.00 + 6.59		150,000	
Ф	9,615			Ф	565.40 + 9.99	′о Ф	9,615	\$ 500,000			\$ 29,400.00 + 9.99	⁄о Ф	500,000	
							RAT	Έ 'Ε'						
	KLY PAY			(Allowa	ance \$19.20)	ount of inco	nme	ANNUAL PAY		•	Allowance \$1,000)	ount of in	rome	
	amount o	ıı ıanabl	J			withheld i		wages is:	JI Idad			e withheld		
If the	e amount o es is:													
f the	es is: Over	But N	ot Over				ess Over	Over		Not Over			cess Ove	
If the wage	es is: Over 0	But N	384		1.5%	6 \$	0	\$ 0	\$	20,000	1.59	% \$	(
If the wage \$ \$	os is: Over 0 384	But N \$ \$	384 673	\$	5.76 + 2.09	% \$ % \$	0 384	\$ 0 \$ 20,000	\$ \$	20,000 35,000	\$ 300.00 + 2.09	% \$ % \$	cess Ove (20,000	
If the wage \$ \$ \$	os is: Over 0 384 673	But N	384	\$ \$	5.76 + 2.0% 11.54 + 5.8%	% \$ % \$ % \$	0 384 673	\$ 0 \$ 20,000 \$ 35,000	\$	20,000	\$ 300.00 + 2.09 \$ 600.00 + 5.89	% \$ % \$ % \$	20,000 35,000	
If the wage \$ \$	os is: Over 0 384	But N \$ \$	384 673	\$	5.76 + 2.09	% \$ % \$ % \$	0 384	\$ 0 \$ 20,000	\$ \$	20,000 35,000	\$ 300.00 + 2.09	% \$ % \$ % \$	(