Form **NJ-W4** (7-18, R-14)

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

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1.	SS#			2. Filing Status: (Chec	k only one box)					
	Name			1. Single						
				2. Married/Civil U	nion Couple Joint					
	Address			3. Married/Civil Union Partner Separate						
	0.11	0	l -	4. Head of House	hold					
	City	State	Zip	5. Qualifying Wide	w(er)/Surviving Civil Union Partner					
3.	If you have chosen to use the chart from instru	uction A, ente	r the appropriate	e 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. \$					
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 e claim exempt status.	ntitled to the I	number of withho	olding allowances claimed	on this certificate or entitled to					
	Employee's Signature			Date						
	Employer's Name and Address			Employer Identifi	cation 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

our wit	hholding a	amount)			WAGE	CHART					
	al 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
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	40,001 50,000	В	С	Α	Α	Α	А	Α	Е	Е	Е
W	50,001 60,000	В	С	D	Α	Α	А	Е	Е	Е	E
G	60,001 70,000	В	С	D	Α	Α	E	Е	Е	E	E
S	70,001 80,000	В	С	D	E	Е	E	E	E	E	E
	80,001 90,000	В	С	D	E	E	E	E	E	E	E
	over 90,000	В	С	D	E	E	E	E	Е	E	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.

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\$	673	\$	769	\$	11.54	+ 3.9	%	\$ 673	3	\$	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	<u> </u>	\$	75,000	\$	500,000	\$	2,930.00 +	7.0%	\$	75,000	
\$	9,615	\$	96,154	\$	628.46	+ 9.9	%	\$ 9,61	5	\$	500,000	\$	5,000,000	\$	32,680.00 +	9.9%	\$	500,000	
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\$	1,538	\$	2,885	\$	35.19			\$ 1,53		\$	80,000	\$	150,000	\$	1,830.00 +	6.1%	\$	80,000	
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