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Please Note: This resource provides only a general overview of some of the laws that may be applicable in a given state. We cannot guarantee the completeness of the information featured in our Multi-State Laws Comparison Tool. For information regarding whether a state has a law governing a particular topic, please contact your state labor department.

Federal Law

Recordkeeping

Federal Law

Various federal laws require employers to keep records related to an individual's employment. Key requirements include the following:

- Forms I-9 (used to verify an employee's identity and employment authorization) must be kept for three years after the date of hire or one year after the date employment ends, whichever is later.
- Records of <u>employment taxes</u> must be kept for at least four years after any relevant tax filings.
- Payroll records should be kept for a minimum of three years under the Fair Labor Standards Act.
- Personnel or employment records related to any <u>equal opportunity laws</u> must generally be kept for one year.
- <u>ERISA</u> requires certain employee benefit plan records to be kept for at least six years after the filing date of relevant documents.
- Covered employers with more than 10 employees must keep <u>injury and illness records</u> <u>under OSHA</u> for five years following the end of the calendar year to which the records apply (different requirements apply to medical and exposure records).
- <u>FMLA records</u> (for employers with 50 or more employees) must generally be kept for at least three years.

States may also have specific recordkeeping requirements. In order to comply with the law, it is important to understand what documents and forms must be collected, how long you need to keep information in your files, and any confidentiality rules that may apply.

Wage Payment Timing

Federal Law

Wages required by the federal Fair Labor Standards Act are due on the regular payday for the pay period covered. The timing of paydays is a matter governed by state law.

New Jersey

Recordkeeping

New Jersey Recordkeeping Requirements

New Jersey requires employers to maintain the following types of records. Additional requirements may apply under federal law.

<u>Note</u>: Employers in New Jersey are required to post a <u>notice</u> regarding their recordkeeping obligations under certain state laws including the Wage Payment Law and the Wage and Hour Law. Employers are also required to provide a written copy of the notice to each employee at the time of the employee's hiring. Please <u>click here</u> to download a copy of the notice.

Wages/Hours/Payroll

- The following information must be retained for 6 years for each employee:
 - o Name;
 - o Address:
 - o Birth date, if under age 18; and
 - o Hours and wages.

Earned Paid Sick Leave

Employers must retain records documenting hours worked and earned paid sick leave taken by employees for **5 years**.

Unemployment Insurance

- For purposes of unemployment, the following individual worker records must be maintained for the current calendar year and for the 4 preceding calendar years:
 - o Full name, address, and social security number;
 - o The date hired, rehired, and returned to work after temporary layoff;
 - o The date separated from employment and the reason for such separation;
 - o The number of base weeks and wages; and
 - o Total remuneration paid, showing separately:
 - Cash, commissions, and bonuses;
 - Reasonable cash value of remuneration paid by the employer in any medium other than money, including room and board, meals and tips; and
 - Special payments such as bonuses, gifts, etc., which have been paid during the pay period but which relate to employment in a prior period.
- Additionally, the following payroll records must be maintained for the current calendar year and for the 4 preceding calendar years:

- The full name of each employee and the days of the calendar week in which work was performed for remuneration;
- o The beginning and ending dates of each pay period;
- o The total amount of wages paid to each employee in each pay period; and
- The total remuneration paid to all such individuals combined, separately by money and other remuneration, in each pay period and in all pay periods within each quarter.

Safety and Health/Workers' Compensation

• Employers are required to keep a record of safety and health/workers' compensation records regarding accidents and occupational diseases, workplace environmental surveys and fact sheets for hazardous substances present in the workplace.

Child Labor

- Records containing information relating to the employment of workers under age 19 must be kept for 1 year, including:
 - o Name;
 - o Birth date:
 - o Address:
 - Daily hours;
 - o Start/ending times;
 - o Mealtimes; and
 - o Wages.
- Employment certificates must be kept for employees under the age of 18.

Employee Access to Records

- Public employees must be able to access records relating to:
 - Exposure to hazardous substances;
 - Hazardous fact sheets; and
 - o Environmental surveys.

Wage Payment Timing

Wage Payment Timing in New Jersey (NJ)

Employers are required to pay wages in New Jersey as follows:

- Employers are generally required to pay employee wages twice per calendar month on regular pay days designated in advance by the employer.
 - o Employers must make payments within 10 days after the end of a pay period.

- If a regular payday does not fall on a workday, the employer must pay wages the prior workday except where it is otherwise provided for in a collective bargaining agreement.
- Employers of executive, supervisory and other special classifications of employees may establish pay days that are less frequent than semi-monthly if the employee is paid in full at least once each calendar month on a regularly established schedule.

Notice Requirement

Employers must post in their workplaces a <u>summary of the state wage payment law</u> provided by the Department of Labor and Workforce Development.

For more information, please click here.