



# New Jersey Workers Compensation Payroll Reporting Guide

Please consider the following when estimating your payroll classification for the purposes of Workers Compensation;

## **Professional (8868)**

Administrators (even those associated with Transportation/Maintenance)  
Cafeteria Aides  
Clerical (even those associated with Transportation/Maintenance)  
Nurses  
Supervisors  
Playground Aides  
Secretarial  
Substitute Teachers  
Stipends Paid to Teachers (unless a reimbursement or expense)  
Teachers  
Teacher Aides

## **Non Professional (9106)**

Bus Drivers  
Security Officers/SROs  
Maintenance/Custodial  
Bus Mechanics  
Bus Aides/Monitors  
Cafeteria (not aides)  
Custodial

- If you are estimating overtime into your payrolls, remember that overtime paid in excess of normal rate of pay, should be deducted.
- Estimated payroll does not need to include salary paid to any employee out on workers compensation
- Estimated payroll does not need to include severance pay unless for vacation.
- Estimated payroll does not need to include pay for unused sick time if under a formal plan.
- Estimated payrolls should include; all salaries, wages, commissions, bonuses, vacation, holiday, and sick time paid. The guideline here is that whatever is reported to the IRS on Schedule B (Form 941) needs to be included within your payroll estimate, less bonus overtime.