



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.