



NJSIG Workers' Compensation Payroll Reporting Guide

Please consider the following when estimating your payroll classification for the purposes of Workers' Compensation Insurance Reporting:

Professional (Classification Code 8868):

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

Non-Professional (Classification Code 9106):

- ❖ Bus Aides/Monitors
 - ❖ Bus Drivers
 - ❖ Bus Mechanics
 - ❖ Cafeteria (not aides)
 - ❖ Custodial
 - ❖ Maintenance/Custodial
 - ❖ Security Officers/SRO's
-
- If you are including overtime into your estimated payrolls, overtime paid in excess of normal rate of pay should be deducted.
 - If your school or district is small, and the Transportation, Maintenance, Cafeteria, Custodial and/or Grounds Supervisor also performs some or all of the same "Non-Professional"(Code 9106) duties performed by the staff he or she supervises, please list this Supervisor's salary as "Non-Professional."
 - Estimated payroll does not include salary paid to any employee currently out on workers' compensation.
 - Estimated payroll does not include severance pay unless it is for vacation.
 - Estimated payroll does not 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. Guideline: whatever is reported to the IRS on Schedule B (Form 941) needs to be included within your payroll estimate, less bonus overtime.