54A:6-33; 19:31-16; 19:50-1; 43:19-21 LEGISLATIVE HISTORY CHECKLIST

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LAWS OF: 2022 CHAPTER: 71

NJSA: 54A:6-33; 19:31-16; 19:50-1; 43:19-21 (Requires enhanced review of death records two months prior to election; permits remote training for certain election workers; exempts election worker compensation from taxation and remuneration.)

- BILL NO: A3823 (Substituted for S2867)
- SPONSOR(S) Shavonda E. Sumter and others
- **DATE INTRODUCED:** 3/24/2022
- COMMITTEE: ASSEMBLY: State and Local Government Appropriations Judiciary
 - **SENATE:** State Government, Wagering, Tourism & Historic Preservation Budget and Appropriations
- AMENDED DURING PASSAGE: Yes
- DATE OF PASSAGE: ASSEMBLY: 6/16/2022
 - **SENATE:** 6/29/2022

DATE OF APPROVAL: 7/28/2022

FOLLOWING ARE ATTACHED IF AVAILABLE:

FINAL TEXT OF BILL (Second Reprint enacted) Yes

A3823

INTRODUCED BILL: (Includes sponsor(s) statement)		Yes	
COMMITTEE STATEMENT:	ASSEMBLY:	Yes	State & Local Gov. Judiciary Appropriations
	SENATE:	Yes	Budget & Approp.

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

	FLOOR AMENDMENT STATE	MENT:	No	
	LEGISLATIVE FISCAL ESTIM	ATE:	Yes	5/25/2022 6/21/2022
S2867				
	INTRODUCED BILL: (Includes	sponsor(s) statement)	Yes	
	COMMITTEE STATEMENT:	ASSEMBLY:	No	
		SENATE:	Yes	Budget & Approp.

(Audio archived recordings of the committee meetings, corresponding to the date of the committee statement, *may possibly* be found at www.njleg.state.nj.us)

FLOOR AMENDMENT STATEMENT:	No	
LEGISLATIVE FISCAL ESTIMATE:	Yes	6/29/2022
VETO MESSAGE:	No	
GOVERNOR'S PRESS RELEASE ON SIGNING:	Yes	
FOLLOWING WERE PRINTED:		
To check for circulating copies, contact New Jersey State Publications at the State Library (609) 278-2640 ext.103 c		
REPORTS:	No	
HEARINGS:	No	
NEWSPAPER ARTICLES:	Yes	
Matt Anna - Ean Tha Otan Laslanan INA makes sinna saafinan nafama lassa	4. 1 1.	

Matt Arco - For The Star-Ledger, 'Murphy signs voting reform laws to help speed up election results', Star-Ledger, The (online), 30 Jul 2022 006

end

P.L. 2022, CHAPTER 71, approved July 28, 2022 Assembly, No. 3823 (Second Reprint)

AN ACT concerning ²[elections processes, boards of elections staff 1 2 salaries] the review of death records prior to an election, 3 instructional sessions for certain election workers², and election 4 worker compensation, amending various parts of the statutory 5 law, and supplementing Title 54A of the New Jersey Statutes. 6 7 **BE IT ENACTED** by the Senate and General Assembly of the State 8 of New Jersey: 9 10 1. R.S.19:31-16 is amended to read as follows: 19:31-16. a. [The] (1) Except as prescribed in paragraph (2) 11 of this subsection, the health officer or other officer in charge of 12 13 records of death in each municipality shall file with the 14 commissioner of registration for the county in which the 15 municipality is located once each month, during the first five days 16 thereof, the age, date of death, and the names and addresses of all 17 persons 18 years of age or older who have died within such 18 municipality during the previous month. Within 30 days after the 19 receipt of such list, the commissioner shall make and complete such 20 investigation as is necessary to establish to his satisfaction that such 21 deceased person is registered as a voter in the county. If such fact 22 is so established, the commissioner shall cause the registration and 23 record of voting forms of the deceased registrant to be transferred to 24 the death file as soon as possible. If the deceased person was not so 25 registered in the county, but the person maintained a residence in 26 another county of this State, the officer in charge of records of death in the municipality in which the decedent died shall forward a 27 28 copy of the notice of death to the officer in charge of records of 29 death in the municipality in which the decedent resided. That 30 officer having received the notice shall notify the commissioner of the county in which that municipality is located of the death of the 31 32 person. Any commissioner who receives such notification shall 33 undertake the procedures prescribed herein with respect to the 34 registration in that county of the decedent. 35 (2) During the two months immediately preceding a primary or 36 general election, the health officer or other officer in charge of 37 records of death in each municipality shall file with the 38 commissioner of registration for the county in which the 39 municipality is located once every two weeks, during the first three

EXPLANATION – Matter enclosed in **bold-faced brackets** [thus] in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows: ¹Assembly AJU committee amendments adopted June 9, 2022.

²Assembly AAP committee amendments adopted June 13, 2022.

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days thereof, the age, date of death, and the names and addresses of
 all persons 18 years of age or older who died within such
 municipality during the previous two weeks. Within 10 days after
 the receipt of such list, the commissioner shall undertake the
 procedures prescribed pursuant to paragraph (1) of this subsection.
 b. The State registrar of vital statistics shall file with the

7 commissioner of registration of each county no later than May 1 of 8 each year an alphabetized list of the name, address, and date of 9 birth, if available, of each resident of the county 18 years of age or 10 older who died during the previous year. Within 30 days after the 11 receipt of the list the commissioner shall undertake and complete 12 such investigation as is necessary to establish that each person on 13 the list is not registered as a voter in the county. The commissioner 14 shall cause the registration and record of voting forms of any 15 deceased registrant found on the list to be transferred to the death 16 file as soon as possible.

17 (cf: P.L.2011, c.134, s.40)

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¹[2. Section 2 of P.L.2005, c.145 (C.19:31-32) is amended to
 read as follows:

21 2. a. The Statewide voter registration system shall replace all 22 other computer or electronic-based registry files of voters and other 23 voter registration files established and maintained by each county 24 commissioner of registration for voter registration and election 25 administration purposes established pursuant to the provisions of 26 Title 19 and Title 40 of the Revised Statutes, and shall be the single 27 system for storing and managing the official file of registered voters throughout the State. A commissioner may, however, continue to 28 29 use and maintain as a supplement to the system the original and 30 duplicate permanent registration binders and voting records and 31 shall continue to use and maintain the signature copy registers or 32 polling records provided for in Title 19 of the Revised Statutes.

33 b. Each county commissioner of registration shall be 34 responsible for adding to, deleting from, amending and otherwise 35 conducting on a regular basis maintenance for the files of every 36 legally registered voter in that commissioner's county as contained 37 in the Statewide voter registration system, pursuant to the 38 provisions of section 303 of Pub.L.107-252 (42 U.S.C. s. 15301 et 39 seq.) and Title 19 of the Revised Statutes. Each commissioner shall 40 be responsible for verifying the accuracy of the name, address and 41 other data of registered voters in the commissioner's respective 42 county as contained in the system. The commissioner who receives 43 the voter registration forms of individuals who have registered to 44 vote in the county or who are re-registering for any reason shall be 45 responsible for entering the information on those forms into the 46 system on an expedited basis, and electronically transferring into 47 the system the information from online voter registration forms 48 completed pursuant to section 1 of P.L.2019, c.382 (C.19:31-6.4c),

1 including but not limited to forms and information received 2 pursuant to chapter 31 of Title 19 of the Revised Statutes. The 3 information the commissioner shall use to update and maintain the system shall be that required by subsection c. of section 1 of 4 5 P.L.2005, c.145 (C.19:31-31).

6 c. The Secretary of State and each county commissioner of 7 registration shall be responsible for developing and providing the 8 technological security measures needed to prevent unauthorized 9 access to the Statewide voter registration system established 10 pursuant to section 1 of P.L.2005, c.145 (C.19:31-31) and to the 11 information for any individual on the system required by subsection 12 c. of section 1 of that act.

13 The Secretary of State, in consultation with each county d. 14 commissioner of registration, shall develop minimum standards to 15 safeguard the accuracy of the files contained in the Statewide voter 16 registration system. Such standards shall include procedures to 17 ensure that reasonable effort is made to remove registrants who are 18 ineligible to vote pursuant to federal or State law and to ensure that 19 eligible voters are not removed in error from the system.

20 e. (1) The Secretary of State and the Chief Administrator of the 21 New Jersey Motor Vehicle Commission in the Department of 22 Transportation shall enter into an agreement to match information 23 in the database of the Statewide voter registration system with 24 information in the database of the commission, including social 25 security numbers, to the extent required to enable verification of the 26 accuracy of the information provided on applications for voter 27 registration, and to locate and utilize for voter registration purposes 28 the digitized signatures of licensed drivers or holders of non-driver 29 identification cards who register to vote using an online voter 30 registration form, as provided pursuant to section 1 of P.L.2019, c.382 (C.19:31-6.4c). 31

(2) The Secretary of State shall enter into an agreement with the 32 33 Commissioner of the Department of Health and Senior Services to 34 match information in the database of the Statewide voter 35 registration system with State agency information on death records.

(3) The Secretary of State shall enter into an agreement with the 36 37 Commissioner of the Department of Corrections to match 38 information in the database of the Statewide voter registration 39 system with State agency information on individuals who are 40 incarcerated, on probation, or on parole as the result of a conviction 41 for an indictable offense.

42 (4) The Secretary of State shall enter into an agreement with the Administrative Office of the Courts to match information in the 43 44 database of the Statewide voter registration system with State 45 agency information on individuals who are incarcerated, on 46 probation, or on parole as the result of a conviction for an indictable 47 offense.

1 (5) The Secretary of State shall enter into an agreement with the 2 State Parole Board to match information in the database of the 3 Statewide voter registration system with State agency information 4 on individuals who are on parole. 5 f. (1) The Secretary of State shall enter into an agreement with 6 the Electronic Registration Information Center (ERIC) for the 7 purposes of determining whether a voter is registered in more than 8 one state and for the maintenance of the Statewide voter registration 9 system. The State shall share voter registration information, and 10 information in the database of the New Jersey Motor Vehicle 11 Commission in the Department of Transportation shared pursuant to 12 the agreement with the Chief Administrator of the Motor Vehicle 13 Commission prescribed in paragraph (1) of subsection e. of this 14 section. The Secretary of State shall include in any such agreement 15 with the Electronic Registration Information Center a provision for 16 the privacy of the information or data that complies fully with 17 applicable State and federal law. 18 (2) The Secretary of State shall comply with the requirements of 19 the Electronic Registration Information Center Membership 20 Agreement. 21 (3) The Secretary of State shall deliver the information required 22 pursuant to this subsection as frequently as necessary for the State 23 to comply with the Electronic Registration Information Center 24 Membership Agreement. 25 (4) The Secretary of State, or the designee thereof, shall serve as 26 the member representative to the Electronic Registration 27 Information Center. (cf: P.L.2019, c.382, s.5)]¹ 28 29 30 ¹[3.] $2.^{1}$ R.S.19:50-1 is amended to read as follows: 19:50-1. a. Within 30 days before each election, the county 31 32 board of elections shall cause new members of the district boards who are to serve in election districts to be instructed in the conduct 33 34 of elections, and in their duties in connection therewith. All district 35 board members shall be required to attend said instructional sessions for each election at least once every two years. 36 The instructional sessions shall be conducted in person¹[. A county 37 board of elections may also offer] except that¹ instructional 38 sessions ¹[to district board members] may be offered¹ remotely, by 39 electronic means, ¹to any district board member who has completed 40 the instructional session within the last four years and¹ provided 41 42 that the county board of elections shall implement procedures to 43 conduct such remote sessions. Such procedures shall be approved 44 by the Secretary of State and reviewed and approved once every 45 two years. The county board of elections shall cause to be given to 46 each member of each district board who has received such 47 instruction and is fully qualified to properly conduct the election, a

1 certificate to that effect. For the purpose of giving such instruction 2 the county board of elections shall call such meeting or meetings of 3 the district boards as shall be necessary. The content of said 4 meeting or meetings shall be limited solely to the instruction of 5 district board members; lobbying or the advancement of political 6 ends shall be prohibited. The members of the district board of each 7 election district shall attend such meeting or meetings as shall be 8 called for the purpose of receiving such instruction concerning their 9 duties as shall be necessary for the proper conduct of the election. 10 No member of any district board shall serve in any election unless [he] the member shall have received such instruction as herein 11 provided and is fully qualified to perform the duties in connection 12 13 with the election, and has received a certificate to that effect from 14 the county board of elections; but this shall not prevent the 15 appointment of a person as a member of the district board to fill a 16 vacancy in an emergency, as now provided by law. In addition to 17 the foregoing, the county board of elections shall design, prepare 18 and distribute training manuals for district board members, pursuant 19 to guidelines established by the [Attorney General] Secretary of 20 State. The county board of elections shall also make the training 21 manual available on its Internet site and on the Internet site of the 22 Division of Elections in the Department of [Law and Public Safety] 23 State.

b. The [Attorney General] <u>Secretary of State</u> shall establish guidelines for the design of training manuals for members of district boards of election, and shall design, prepare and distribute training manuals for members of county boards of election, and county clerks. The [Attorney General] <u>Secretary of State</u> shall also make training manuals available on the Internet site of the Division of Elections.

31 (cf: P.L.2005, c.151, s.2)

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33 1 [4.] 2 [3.¹ Section 3 of P.L.2015, c.249 (C.40A:4-45.45b) is 34 amended to read as follows:

35 3. a. A budget request submitted to the county governing body 36 by a county entity budget authority on behalf of a county entity 37 shall be comprised of two parts: the amount to be raised by property 38 taxation, and the amount to be funded wholly through federal or 39 State funds, fees raised by the county entity, or other sources.

40 b. In the preparation of the portion of its budget request to be 41 raised by property taxation, a county entity budget authority shall 42 limit any increase in that portion of its budget request to 2.0% of 43 the previous year's budget request, subject to the exclusions set 44 forth in subsection b. of section 10 of P.L.2007, c.62 (C.40A:4-45 45.45), except that election expenses shall be exempt from the 46 requirements of this subsection. For purposes of this subsection, "election expenses" shall mean and include all necessary expenses 47

1 incurred by the superintendent of elections, county clerk, and board 2 of elections for each county related to election costs and the 3 administration, preparation, and implementation of all elections, 4 including all vendor related contract services; voting machine 5 maintenance, repairs, parts and equipment, certification, and 6 technical coding; transportation of voting machines and election 7 supplies; overtime for all staff related to election duty; food 8 services during election; poll workers, machine technicians, and other temporary workers; supplies; office equipment; printing; 9 10 postage; and advertisement costs, upon being certified to by the 11 superintendent of elections, county clerk, and board of elections for 12 each county; but shall not mean or include staff salaries for the 13 office of the superintendent of elections, or staff salaries for the 14 county clerk , or staff salaries for the county board of elections].

c. Nothing in P.L.2015, c.249 (C.40A:4-45.45b et al.) shall diminish the obligations of a county under a collective bargaining agreement with its employees in force on the effective date of P.L.2015, c.249 (C.40A:4-45.45b et al.).

19 (cf: P.L.2015, c.249, s.3)]²

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¹[5.]²[4.¹] 3.² (New section) Gross income, for the purposes
of the "New Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq.,
shall not include any compensation received pursuant to R.S.19:69.1 and R.S.19:45-6 for the services performed by a member of a
district board of elections ¹or for such services performed pursuant
to subsection d. of section 1 of P.L.2021, c.40 (C.19:15A-1)¹.

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 2 [${}^{1}5.$] <u>4.</u> R.S.43:19-21 is amended to read as follows:

43:21-19. Definitions. As used in this chapter (R.S.43:21-1 et
seq.), unless the context clearly requires otherwise:

31 (a) (1) "Annual payroll" means the total amount of wages paid
32 during a calendar year (regardless of when earned) by an employer
33 for employment.

34 (2) "Average annual payroll" means the average of the annual 35 payrolls of any employer for the last three or five preceding 36 calendar years, whichever average is higher, except that any year or 37 years throughout which an employer has had no "annual payroll" 38 because of military service shall be deleted from the reckoning; the 39 "average annual payroll" in such case is to be determined on the 40 basis of the prior three or five calendar years in each of which the 41 employer had an "annual payroll" in the operation of his business, if 42 the employer resumes his business within 12 months after separation, discharge or release from such service, under conditions 43 44 other than dishonorable, and makes application to have his "average 45 annual payroll" determined on the basis of such deletion within 12 46 months after he resumes his business; provided, however, that "average annual payroll" solely for the purposes of paragraph (3) of 47

1 subsection (e) of R.S.43:21-7 means the average of the annual 2 payrolls of any employer on which he paid contributions to the 3 State disability benefits fund for the last three or five preceding 4 calendar years, whichever average is higher; provided further that 5 only those wages be included on which employer contributions have 6 been paid on or before January 31 (or the next succeeding day if 7 such January 31 is a Saturday or Sunday) immediately preceding 8 the beginning of the 12-month period for which the employer's 9 contribution rate is computed.

(b) "Benefits" means the money payments payable to an
individual, as provided in this chapter (R.S.43:21-1 et seq.), with
respect to his unemployment.

(c) (1) "Base year" with respect to benefit years commencing on
or after July 1, 1986, shall mean the first four of the last five
completed calendar quarters immediately preceding an individual's
benefit year.

17 With respect to a benefit year commencing on or after July 1, 18 1995, if an individual does not have sufficient qualifying weeks or 19 wages in his base year to qualify for benefits, the individual shall 20 have the option of designating that his base year shall be the 21 "alternative base year," which means the last four completed 22 calendar quarters immediately preceding the individual's benefit 23 year; except that, with respect to a benefit year commencing on or 24 after October 1, 1995, if the individual also does not have sufficient 25 qualifying weeks or wages in the last four completed calendar 26 quarters immediately preceding his benefit year to qualify for 27 benefits, "alternative base year" means the last three completed 28 calendar quarters immediately preceding his benefit year and, of the 29 calendar quarter in which the benefit year commences, the portion 30 of the quarter which occurs before the commencing of the benefit 31 year.

32 The division shall inform the individual of his options under this 33 section as amended by P.L.1995, c.234. If information regarding 34 weeks and wages for the calendar quarter or quarters immediately 35 preceding the benefit year is not available to the division from the 36 regular quarterly reports of wage information and the division is not 37 able to obtain the information using other means pursuant to State 38 or federal law, the division may base the determination of eligibility 39 for benefits on the affidavit of an individual with respect to weeks 40 and wages for that calendar quarter. The individual shall furnish 41 payroll documentation, if available, in support of the affidavit. A 42 determination of benefits based on an alternative base year shall be 43 adjusted when the quarterly report of wage information from the 44 employer is received if that information causes a change in the 45 determination.

46 (2) With respect to a benefit year commencing on or after June
47 1, 1990 for an individual who immediately preceding the benefit
48 year was subject to a disability compensable under the provisions of

1 "Temporary Disability Benefits Law," P.L.1948, c.110 the 2 (C.43:21-25 et seq.), "base year" shall mean the first four of the last 3 five completed calendar quarters immediately preceding the 4 individual's period of disability, if the employment held by the 5 individual immediately preceding the period of disability is no 6 longer available at the conclusion of that period and the individual 7 files a valid claim for unemployment benefits after the conclusion 8 of that period. For the purposes of this paragraph, "period of 9 disability" means the period defined as a period of disability by 10 section 3 of the "Temporary Disability Benefits Law," P.L.1948, 11 c.110 (C.43:21-27). An individual who files a claim under the 12 provisions of this paragraph (2) shall not be regarded as having left 13 work voluntarily for the purposes of subsection (a) of R.S.43:21-5.

14 (3) With respect to a benefit year commencing on or after June 1, 1990 for an individual who immediately preceding the benefit 15 16 year was subject to a disability compensable under the provisions of 17 the workers' compensation law (chapter 15 of Title 34 of the 18 Revised Statutes), "base year" shall mean the first four of the last 19 five completed calendar quarters immediately preceding the 20 individual's period of disability, if the period of disability was not 21 longer than two years, if the employment held by the individual immediately preceding the period of disability is no longer 22 23 available at the conclusion of that period and if the individual files a 24 valid claim for unemployment benefits after the conclusion of that 25 period. For the purposes of this paragraph, "period of disability" 26 means the period from the time at which the individual becomes 27 unable to work because of the compensable disability until the time 28 that the individual becomes able to resume work and continue work 29 on a permanent basis. An individual who files a claim under the 30 provisions of this paragraph (3) shall not be regarded as having left 31 work voluntarily for the purposes of subsection (a) of R.S.43:21-5.

32 (d) "Benefit year" with respect to any individual means the 364 33 consecutive calendar days beginning with the day on, or as of, 34 which he first files a valid claim for benefits, and thereafter 35 beginning with the day on, or as of, which the individual next files a 36 valid claim for benefits after the termination of his last preceding 37 benefit year. Any claim for benefits made in accordance with 38 subsection (a) of R.S.43:21-6 shall be deemed to be a "valid claim" 39 for the purpose of this subsection if (1) he is unemployed for the 40 week in which, or as of which, he files a claim for benefits; and (2) 41 he has fulfilled the conditions imposed by subsection (e) of 42 R.S.43:21-4.

(e) (1) "Division" means the Division of Unemployment and
Temporary Disability Insurance of the Department of Labor and
Workforce Development, and any transaction or exercise of
authority by the director of the division thereunder, or under this
chapter (R.S.43:21-1 et seq.), shall be deemed to be performed by
the division.

1 (2) "Controller" the Office of means the Assistant 2 Commissioner for Finance and Controller of the Department of 3 Labor and Workforce Development, established by the 1982 4 Reorganization Plan of the Department of Labor.

5 (f) "Contributions" means the money payments to the State 6 Unemployment Compensation Fund, required by R.S.43:21-7. 7 "Payments in lieu of contributions" means the money payments to 8 the State Unemployment Compensation Fund by employers electing 9 or required to make payments in lieu of contributions, as provided 10 in section 3 or section 4 of P.L.1971, c.346 (C.43:21-7.2 or 43:21-11 7.3).

12 (g) "Employing unit" means the State or any of its 13 instrumentalities or any political subdivision thereof or any of its 14 instrumentalities or any instrumentality of more than one of the 15 foregoing or any instrumentality of any of the foregoing and one or 16 more other states or political subdivisions or any individual or type 17 of organization, any partnership, association, trust, estate, joint-18 stock company, insurance company or corporation, whether 19 domestic or foreign, or the receiver, trustee in bankruptcy, trustee or 20 successor thereof, or the legal representative of a deceased person, 21 which has or subsequent to January 1, 1936, had in its employ one 22 or more individuals performing services for it within this State. All 23 individuals performing services within this State for any employing 24 unit which maintains two or more separate establishments within 25 this State shall be deemed to be employed by a single employing 26 unit for all the purposes of this chapter (R.S.43:21-1 et seq.). Each 27 individual employed to perform or to assist in performing the work 28 of any agent or employee of an employing unit shall be deemed to 29 be employed by such employing unit for all the purposes of this 30 chapter (R.S.43:21-1 et seq.), whether such individual was hired or 31 paid directly by such employing unit or by such agent or employee; 32 provided the employing unit had actual or constructive knowledge 33 of the work.

34 (h) "Employer" means:

35 (1) Any employing unit which in either the current or the 36 preceding calendar year paid remuneration for employment in the 37 amount of \$1,000.00 or more;

38 (2) Any employing unit (whether or not an employing unit at the 39 time of acquisition) which acquired the organization, trade or 40 business, or substantially all the assets thereof, of another which, at 41 the time of such acquisition, was an employer subject to this chapter 42 (R.S.43:21-1 et seq.);

43 (3) Any employing unit which acquired the organization, trade 44 or business, or substantially all the assets thereof, of another 45 employing unit and which, if treated as a single unit with such other 46 employing unit, would be an employer under paragraph (1) of this 47 subsection;

(4) Any employing unit which together with one or more other
employing units is owned or controlled (by legally enforceable
means or otherwise), directly or indirectly by the same interests, or
which owns or controls one or more other employing units (by
legally enforceable means or otherwise), and which, if treated as a
single unit with such other employing unit or interest, would be an
employer under paragraph (1) of this subsection;

8 (5) Any employing unit for which service in employment as 9 defined in R.S.43:21-19 (i) (1) (B) (i) is performed after December 10 31, 1971; and as defined in R.S.43:21-19 (i) (1) (B) (ii) is 11 performed after December 31, 1977;

(6) Any employing unit for which service in employment as
defined in R.S.43:21-19 (i) (1) (c) is performed after December 31,
14 1971 and which in either the current or the preceding calendar year
paid remuneration for employment in the amount of \$1,000.00 or
more;

17 (7) Any employing unit not an employer by reason of any other 18 paragraph of this subsection (h) for which, within either the current 19 or preceding calendar year, service is or was performed with respect 20 to which such employing unit is liable for any federal tax against 21 which credit may be taken for contributions required to be paid into 22 a state unemployment fund; or which, as a condition for approval of 23 the "unemployment compensation law" for full tax credit against 24 the tax imposed by the Federal Unemployment Tax Act, is required 25 pursuant to such act to be an employer under this chapter 26 (R.S.43:21-1 et seq.);

27 (8) (Deleted by amendment, P.L.1977, c.307.)

(9) (Deleted by amendment, P.L.1977, c.307.)

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(10) (Deleted by amendment, P.L.1977, c.307.)

(11) Any employing unit subject to the provisions of the Federal
Unemployment Tax Act within either the current or the preceding
calendar year, except for employment hereinafter excluded under
paragraph (7) of subsection (i) of this section;

34 (12) Any employing unit for which agricultural labor in
35 employment as defined in R.S.43:21-19 (i) (1) (I) is performed after
36 December 31, 1977;

37 (13) Any employing unit for which domestic service in
38 employment as defined in R.S.43:21-19 (i) (1) (J) is performed after
39 December 31, 1977;

40 (14) Any employing unit which having become an employer
41 under the "unemployment compensation law" (R.S.43:21-1 et seq.),
42 has not under R.S.43:21-8 ceased to be an employer; or for the
43 effective period of its election pursuant to R.S.43:21-8, any other
44 employing unit which has elected to become fully subject to this
45 chapter (R.S.43:21-1 et seq.).

46 (i) (1) "Employment" means:

(A) Any service performed prior to January 1, 1972, which wasemployment as defined in the "unemployment compensation law"

(R.S.43:21-1 et seq.) prior to such date, and, subject to the other
provisions of this subsection, service performed on or after January
1, 1972, including service in interstate commerce, performed for
remuneration or under any contract of hire, written or oral, express
or implied.

6 (B) (i) Service performed after December 31, 1971 by an 7 individual in the employ of this State or any of its instrumentalities 8 or in the employ of this State and one or more other states or their 9 instrumentalities for a hospital or institution of higher education 10 located in this State, if such service is not excluded from 11 "employment" under paragraph (D) below.

(ii) Service performed after December 31, 1977, in the employ
of this State or any of its instrumentalities or any political
subdivision thereof or any of its instrumentalities or any
instrumentality of more than one of the foregoing or any
instrumentality of the foregoing and one or more other states or
political subdivisions, if such service is not excluded from
"employment" under paragraph (D) below.

(C) Service performed after December 31, 1971 by an individual
in the employ of a religious, charitable, educational, or other
organization, which is excluded from "employment" as defined in
the Federal Unemployment Tax Act, solely by reason of section
3306 (c)(8) of that act, if such service is not excluded from
"employment" under paragraph (D) below.

(D) For the purposes of paragraphs (B) and (C), the term
"employment" does not apply to services performed

(i) In the employ of (I) a church or convention or association of
churches, or (II) an organization, or school which is operated
primarily for religious purposes and which is operated, supervised,
controlled or principally supported by a church or convention or
association of churches;

32 (ii) By a duly ordained, commissioned, or licensed minister of a
33 church in the exercise of his ministry or by a member of a religious
34 order in the exercise of duties required by such order;

(iii) Prior to January 1, 1978, in the employ of a school which is
not an institution of higher education, and after December 31, 1977,
in the employ of a governmental entity referred to in R.S.43:21-19
(i) (1) (B), if such service is performed by an individual in the
exercise of duties

40 (aa) as an elected official;

(bb) as a member of a legislative body, or a member of thejudiciary, of a state or political subdivision;

43 (cc) as a member of the State National Guard or Air National44 Guard;

(dd) as an employee serving on a temporary basis in case of fire,
storm, snow, earthquake, flood or similar emergency;

47 (ee) in a position which, under or pursuant to the laws of this48 State, is designated as a major nontenured policy making or

advisory position, or a policy making or advisory position, the
 performance of the duties of which ordinarily does not require more
 than eight hours per week; or

4 (iv) By an individual receiving rehabilitation or remunerative 5 work in a facility conducted for the purpose of carrying out a 6 program of rehabilitation of individuals whose earning capacity is 7 impaired by age or physical or mental deficiency or injury or 8 providing remunerative work for individuals who because of their 9 impaired physical or mental capacity cannot be readily absorbed in 10 the competitive labor market;

(v) By an individual receiving work-relief or work-training as
part of an unemployment work-relief or work-training program
assisted in whole or in part by any federal agency or an agency of a
state or political subdivision thereof; or

(vi) Prior to January 1, 1978, for a hospital in a State prison or
other State correctional institution by an inmate of the prison or
correctional institution and after December 31, 1977, by an inmate
of a custodial or penal institution.

19 (E) The term "employment" shall include the services of an 20 individual who is a citizen of the United States, performed outside 21 the United States after December 31, 1971 (except in Canada and in 22 the case of the Virgin Islands, after December 31, 1971) and prior 23 to January 1 of the year following the year in which the U.S. 24 Secretary of Labor approves the unemployment compensation law 25 of the Virgin Islands, under section 3304 (a) of the Internal 26 Revenue Code of 1986 (26 U.S.C. s.3304 (a)) in the employ of an 27 American employer (other than the service which is deemed 28 employment under the provisions of R.S.43:21-19 (i) (2) or (5) or 29 provisions of another the parallel state's unemployment 30 compensation law), if

31 (i) The American employer's principal place of business in the32 United States is located in this State; or

(ii) The American employer has no place of business in the
United States, but (I) the American employer is an individual who
is a resident of this State; or (II) the American employer is a
corporation which is organized under the laws of this State; or (III)
the American employer is a partnership or trust and the number of
partners or trustees who are residents of this State is greater than the
number who are residents of another state; or

40 (iii) None of the criteria of divisions (i) and (ii) of this
41 subparagraph (E) is met but the American employer has elected to
42 become an employer subject to the "unemployment compensation
43 law" (R.S.43:21-1 et seq.) in this State, or the American employer
44 having failed to elect to become an employer in any state, the
45 individual has filed a claim for benefits, based on such service,
46 under the law of this State;

47 (iv) An "American employer," for the purposes of this
48 subparagraph (E), means (I) an individual who is a resident of the

United States; or (II) a partnership, if two-thirds or more of the
 partners are residents of the United States; or (III) a trust, if all the
 trustees are residents of the United States; or (IV) a corporation
 organized under the laws of the United States or of any state.

5 (F) Notwithstanding R.S.43:21-19 (i) (2), all service performed 6 after January 1, 1972 by an officer or member of the crew of an 7 American vessel or American aircraft on or in connection with such 8 vessel or aircraft, if the operating office from which the operations 9 of such vessel or aircraft operating within, or within and without, 10 the United States are ordinarily and regularly supervised, managed, 11 directed, and controlled, is within this State.

12 (G) Notwithstanding any other provision of this subsection, service in this State with respect to which the taxes required to be 13 14 paid under any federal law imposing a tax against which credit may 15 be taken for contributions required to be paid into a state 16 unemployment fund or which as a condition for full tax credit 17 against the tax imposed by the Federal Unemployment Tax Act is 18 required to be covered under the "unemployment compensation 19 law" (R.S.43:21-1 et seq.).

20 (H) The term "United States" when used in a geographical sense 21 in subsection R.S.43:21-19 (i) includes the states, the District of 22 Columbia, the Commonwealth of Puerto Rico and, effective on the 23 day after the day on which the U.S. Secretary of Labor approves for 24 the first time under section 3304 (a) of the Internal Revenue Code 25 of 1986 (26 U.S.C. s.3304 (a)) an unemployment compensation law 26 submitted to the Secretary by the Virgin Islands for such approval, 27 the Virgin Islands.

(I) (i) Service performed after December 31, 1977 in
agricultural labor in a calendar year for an entity which is an
employer as defined in the "unemployment compensation law,"
(R.S.43:21-1 et seq.) as of January 1 of such year; or for an
employing unit which

(aa) during any calendar quarter in either the current or the
preceding calendar year paid remuneration in cash of \$20,000.00 or
more for individuals employed in agricultural labor, or

(bb) for some portion of a day in each of 20 different calendar
weeks, whether or not such weeks were consecutive, in either the
current or the preceding calendar year, employed in agricultural
labor 10 or more individuals, regardless of whether they were
employed at the same moment in time.

41 (ii) for the purposes of this subsection any individual who is a
42 member of a crew furnished by a crew leader to perform service in
43 agricultural labor for any other entity shall be treated as an
44 employee of such crew leader

(aa) if such crew leader holds a certification of registration
under the Migrant and Seasonal Agricultural Worker Protection
Act, Pub.L.97-470 (29 U.S.C. s.1801 et seq.), or P.L.1971, c.192
(C.34:8A-7 et seq.); or substantially all the members of such crew

1 operate or maintain tractors, mechanized harvesting or cropdusting 2 equipment, or any other mechanized equipment, which is provided 3 by such crew leader; and 4 (bb) if such individual is not an employee of such other person 5 for whom services were performed. 6 (iii) For the purposes of subparagraph (I) (i) in the case of any 7 individual who is furnished by a crew leader to perform service in 8 agricultural labor or any other entity and who is not treated as an 9 employee of such crew leader under (I) (ii) 10 (aa) such other entity and not the crew leader shall be treated as 11 the employer of such individual; and 12 (bb) such other entity shall be treated as having paid cash 13 remuneration to such individual in an amount equal to the amount 14 of cash remuneration paid to such individual by the crew leader 15 (either on his own behalf or on behalf of such other entity) for the 16 service in agricultural labor performed for such other entity. 17 (iv) For the purpose of subparagraph (I)(ii), the term "crew 18 leader" means an individual who 19 (aa) furnishes individuals to perform service in agricultural 20 labor for any other entity; 21 (bb) pays (either on his own behalf or on behalf of such other entity) the individuals so furnished by him for the service in 22 23 agricultural labor performed by them; and 24 (cc) has not entered into a written agreement with such other 25 entity under which such individual is designated as an employee of 26 such other entity. 27 (J) Domestic service after December 31, 1977 performed in the 28 private home of an employing unit which paid cash remuneration of 29 \$1,000.00 or more to one or more individuals for such domestic 30 service in any calendar quarter in the current or preceding calendar 31 year. 32 (2) The term "employment" shall include an individual's entire 33 service performed within or both within and without this State if: 34 (A) The service is localized in this State; or 35 (B) The service is not localized in any state but some of the service is performed in this State, and (i) the base of operations, or, 36 37 if there is no base of operations, then the place from which such 38 service is directed or controlled, is in this State; or (ii) the base of 39 operations or place from which such service is directed or 40 controlled is not in any state in which some part of the service is 41 performed, but the individual's residence is in this State. 42 (3) Services performed within this State but not covered under 43 paragraph (2) of this subsection shall be deemed to be employment 44 subject to this chapter (R.S.43:21-1 et seq.) if contributions are not 45 required and paid with respect to such services under an 46 unemployment compensation law of any other state or of the federal 47 government.

1 (4) Services not covered under paragraph (2) of this subsection 2 and performed entirely without this State, with respect to no part of 3 which contributions are required and paid under an unemployment 4 compensation law of any other state or of the federal government, 5 shall be deemed to be employment subject to this chapter (R.S.43:21-1 et seq.) if the individual performing such services is a 6 7 resident of this State and the employing unit for whom such 8 services are performed files with the division an election that the 9 entire service of such individual shall be deemed to be employment 10 subject to this chapter (R.S.43:21-1 et seq.).

11 (5) Service shall be deemed to be localized within a state if:

(A) The service is performed entirely within such state; or

12

(B) The service is performed both within and without such state,
but the service performed without such state is incidental to the
individual's service within the state; for example, is temporary or
transitory in nature or consists of isolated transactions.

(6) Services performed by an individual for remuneration shall
be deemed to be employment subject to this chapter (R.S.43:21-1 et
seq.) unless and until it is shown to the satisfaction of the division
that:

(A) Such individual has been and will continue to be free from
control or direction over the performance of such service, both
under his contract of service and in fact; and

(B) Such service is either outside the usual course of the
business for which such service is performed, or that such service is
performed outside of all the places of business of the enterprise for
which such service is performed; and

(C) Such individual is customarily engaged in an independentlyestablished trade, occupation, profession or business.

30 (7) Provided that such services are also exempt under the
31 Federal Unemployment Tax Act, as amended, or that contributions
32 with respect to such services are not required to be paid into a state
33 unemployment fund as a condition for a tax offset credit against the
34 tax imposed by the Federal Unemployment Tax Act, as amended,
35 the term "employment" shall not include:

(A) Agricultural labor performed prior to January 1, 1978; and
after December 31, 1977, only if performed in a calendar year for
an entity which is not an employer as defined in the "unemployment
compensation law," (R.S.43:21-1 et seq.) as of January 1 of such
calendar year; or unless performed for an employing unit which

41 (i) during a calendar quarter in either the current or the
42 preceding calendar year paid remuneration in cash of \$20,000.00 or
43 more to individuals employed in agricultural labor, or

(ii) for some portion of a day in each of 20 different calendar
weeks, whether or not such weeks were consecutive, in either the
current or the preceding calendar year, employed in agricultural
labor 10 or more individuals, regardless of whether they were
employed at the same moment in time;

1 (B) Domestic service in a private home performed prior to 2 January 1, 1978; and after December 31, 1977, unless performed in 3 the private home of an employing unit which paid cash 4 remuneration of \$1,000.00 or more to one or more individuals for 5 such domestic service in any calendar quarter in the current or 6 preceding calendar year;

7 (C) Service performed by an individual in the employ of his son,
8 daughter or spouse, and service performed by a child under the age
9 of 18 in the employ of his father or mother;

10 (D) Service performed prior to January 1, 1978, in the employ of 11 this State or of any political subdivision thereof or of any 12 instrumentality of this State or its political subdivisions, except as 13 provided in R.S.43:21-19 (i) (1) (B) above, and service in the 14 employ of the South Jersey Port Corporation or its successors;

15 (E) Service performed in the employ of any other state or its 16 political subdivisions or of an instrumentality of any other state or 17 states or their political subdivisions to the extent that such 18 instrumentality is with respect to such service exempt under the 19 Constitution of the United States from the tax imposed under the 20 Federal Unemployment Tax Act, as amended, except as provided in 21 R.S.43:21-19 (i) (1) (B) above;

22 (F) Service performed in the employ of the United States 23 Government or of any instrumentality of the United States exempt 24 under the Constitution of the United States from the contributions 25 imposed by the "unemployment compensation law," except that to 26 the extent that the Congress of the United States shall permit states 27 to require any instrumentalities of the United States to make 28 payments into an unemployment fund under a state unemployment compensation law, all of the provisions of this act shall be 29 30 applicable to such instrumentalities, and to service performed for 31 such instrumentalities, in the same manner, to the same extent and 32 on the same terms as to all other employers, employing units, 33 individuals and services; provided that if this State shall not be 34 certified for any year by the Secretary of Labor of the United States 35 under section 3304 of the federal Internal Revenue Code of 1986 36 (26 U.S.C. s.3304), the payments required of such instrumentalities 37 with respect to such year shall be refunded by the division from the 38 fund in the same manner and within the same period as is provided 39 in R.S.43:21-14 (f) with respect to contributions erroneously paid to 40 or collected by the division;

41 (G) Services performed in the employ of fraternal beneficiary
42 societies, orders, or associations operating under the lodge system
43 or for the exclusive benefit of the members of a fraternity itself
44 operating under the lodge system and providing for the payment of
45 life, sick, accident, or other benefits to the members of such society,
46 order, or association, or their dependents;

47 (H) Services performed as a member of the board of directors, a48 board of trustees, a board of managers, or a committee of any bank,

building and loan, or savings and loan association, incorporated or
organized under the laws of this State or of the United States, where
such services do not constitute the principal employment of the
individual;

5 (I) Service with respect to which unemployment insurance is 6 payable under an unemployment insurance program established by 7 an Act of Congress;

8 (J) Service performed by agents of mutual fund brokers or 9 dealers in the sale of mutual funds or other securities, by agents of 10 insurance companies, exclusive of industrial insurance agents or by 11 agents of investment companies, if the compensation to such agents 12 for such services is wholly on a commission basis;

13 (K) Services performed by real estate salesmen or brokers who14 are compensated wholly on a commission basis;

15 (L) Services performed in the employ of any veterans' 16 organization chartered by Act of Congress or of any auxiliary 17 thereof, no part of the net earnings of which organization, or 18 auxiliary thereof, inures to the benefit of any private shareholder or 19 individual;

(M) Service performed for or in behalf of the owner or operator
of any theater, ballroom, amusement hall or other place of
entertainment, not in excess of 10 weeks in any calendar year for
the same owner or operator, by any leader or musician of a band or
orchestra, commonly called a "name band," entertainer, vaudeville
artist, actor, actress, singer or other entertainer;

(N) Services performed after January 1, 1973 by an individual
for a labor union organization, known and recognized as a union
local, as a member of a committee or committees reimbursed by the
union local for time lost from regular employment, or as a part-time
officer of a union local and the remuneration for such services is
less than \$1,000.00 in a calendar year;

32 (O) Services performed in the sale or distribution of merchandise
33 by home-to-home salespersons or in-the-home demonstrators whose
34 remuneration consists wholly of commissions or commissions and
35 bonuses;

36 (P) Service performed in the employ of a foreign government,
37 including service as a consular, nondiplomatic representative, or
38 other officer or employee;

39 (Q) Service performed in the employ of an instrumentality 40 wholly owned by a foreign government if (i) the service is of a 41 character similar to that performed in foreign countries by 42 employees of the United States Government or of an instrumentality thereof, and (ii) the division finds that the United States Secretary 43 44 of State has certified to the United States Secretary of the Treasury 45 that the foreign government, with respect to whose instrumentality 46 exemption is claimed, grants an equivalent exemption with respect to similar services performed in the foreign country by employees 47 48 of the United States Government and of instrumentalities thereof;

1 (R) Service in the employ of an international organization 2 entitled to enjoy the privileges, exemptions and immunities under 3 the International Organizations Immunities Act (22 U.S.C. s.288 et 4 seq.);

5 (S) Service covered by an election duly approved by an agency 6 charged with the administration of any other state or federal 7 unemployment compensation or employment security law, in 8 accordance with an arrangement pursuant to R.S.43:21-21 during 9 the effective period of such election;

10 (T) Service performed in the employ of a school, college, or 11 university if such service is performed (i) by a student enrolled at 12 such school, college, or university on a full-time basis in an educational program or completing such educational program 13 14 leading to a degree at any of the severally recognized levels, or (ii) 15 by the spouse of such a student, if such spouse is advised at the time 16 such spouse commences to perform such service that (I) the 17 employment of such spouse to perform such service is provided 18 under a program to provide financial assistance to such student by 19 such school, college, or university, and (II) such employment will 20 not be covered by any program of unemployment insurance;

21 (U) Service performed by an individual who is enrolled at a 22 nonprofit or public educational institution which normally 23 maintains a regular faculty and curriculum and normally has a 24 regularly organized body of students in attendance at the place 25 where its educational activities are carried on, as a student in a full-26 time program, taken for credit at such institution, which combines 27 academic instruction with work experience, if such service is an 28 integral part of such program, and such institution has so certified 29 to the employer, except that this subparagraph shall not apply to 30 service performed in a program established for or on behalf of an 31 employer or group of employers;

(V) Service performed in the employ of a hospital, if such
service is performed by a patient of the hospital; service performed
as a student nurse in the employ of a hospital or a nurses' training
school by an individual who is enrolled and regularly attending
classes in a nurses' training school approved under the laws of this
State;

38 (W) Services performed after the effective date of this
39 amendatory act by agents of mutual benefit associations if the
40 compensation to such agents for such services is wholly on a
41 commission basis;

42 (X) Services performed by operators of motor vehicles weighing 43 18,000 pounds or more, licensed for commercial use and used for 44 the highway movement of motor freight, who own their equipment 45 or who lease or finance the purchase of their equipment through an 46 entity which is not owned or controlled directly or indirectly by the 47 entity for which the services were performed and who were 48 compensated by receiving a percentage of the gross revenue 1 generated by the transportation move or by a schedule of payment

2 based on the distance and weight of the transportation move;

3 (Y) (Deleted by amendment, P.L.2009, c.211.)

4 (Z) Services performed, using facilities provided by a travel 5 agent, by a person, commonly known as an outside travel agent, 6 who acts as an independent contractor, is paid on a commission 7 basis, sets his own work schedule and receives no benefits, sick 8 leave, vacation or other leave from the travel agent owning the 9 facilities.

10 (AA) Services provided by a commercial fisherman whose
11 compensation is comprised solely of a percentage of fish caught or
12 a percentage of the proceeds from the sale of the catch.

(8) If one-half or more of the services in any pay period 13 14 performed by an individual for an employing unit constitutes 15 employment, all the services of such individual shall be deemed to 16 be employment; but if more than one-half of the service in any pay 17 period performed by an individual for an employing unit does not 18 constitute employment, then none of the service of such individual 19 shall be deemed to be employment. As used in this paragraph, the 20 term "pay period" means a period of not more than 31 consecutive 21 days for which a payment for service is ordinarily made by an employing unit to individuals in its employ. 22

(9) Services performed by the owner of a limousine franchise
(franchisee) shall not be deemed to be employment subject to the
"unemployment compensation law," R.S.43:21-1 et seq., with
regard to the franchisor if:

(A) The limousine franchisee is incorporated;

27

(B) The franchisee is subject to regulation by the InterstateCommerce Commission;

30 (C) The limousine franchise exists pursuant to a written
31 franchise arrangement between the franchisee and the franchisor as
32 defined by section 3 of P.L.1971, c.356 (C.56:10-3); and

33 (D) The franchisee registers with the Department of Labor and
34 Workforce Development and receives an employer registration
35 number.

36 (10)Services performed by a legal transcriber, or certified court 37 reporter certified pursuant to P.L.1940, c.175 (C.45:15B-1 et seq.), 38 shall not be deemed to be employment subject to the 39 "unemployment compensation law," R.S.43:21-1 et seq., if those 40 services are provided to a third party by the transcriber or reporter 41 who is referred to the third party pursuant to an agreement with 42 another legal transcriber or legal transcription service, or certified 43 court reporter or court reporting service, on a freelance basis, 44 compensation for which is based upon a fee per transcript page, flat 45 attendance fee, or other flat minimum fee, or combination thereof, 46 set forth in the agreement.

47 For purposes of this paragraph (10): "legal transcription service"48 and "legal transcribing" mean making use, by audio, video or voice

1 recording, of a verbatim record of court proceedings, depositions, 2 other judicial proceedings, meetings of boards, agencies, 3 corporations, or other bodies or groups, and causing that record to 4 be printed in readable form or produced on a computer screen in 5 readable form; and "legal transcriber" means a person who engages 6 in "legal transcribing."

7 (j) "Employment office" means a free public employment 8 office, or branch thereof operated by this State or maintained as a 9 part of a State-controlled system of public employment offices. 10

(k) (Deleted by amendment, P.L.1984, c.24.)

11 (1) "State" includes, in addition to the states of the United States 12 of America, the District of Columbia, the Virgin Islands and Puerto 13 Rico.

14 (m) "Unemployment."

15 (1) An individual shall be deemed "unemployed" for any week 16 during which:

17 (A) The individual is not engaged in full-time work and with 18 respect to which his remuneration is less than his weekly benefit rate, including any week during which he is on vacation without 19 20 pay; provided such vacation is not the result of the individual's 21 voluntary action, except that for benefit years commencing on or 22 after July 1, 1984, an officer of a corporation, or a person who has 23 more than a 5% equitable or debt interest in the corporation, whose 24 claim for benefits is based on wages with that corporation shall not 25 be deemed to be unemployed in any week during the individual's 26 term of office or ownership in the corporation; or

27 (B) The individual is eligible for and receiving a selfemployment assistance allowance pursuant to the requirements of 28 29 P.L.1995, c.394 (C.43:21-67 et al.).

30 (2) The term "remuneration" with respect to any individual for 31 benefit years commencing on or after July 1, 1961, and as used in 32 this subsection, shall include only that part of the same which in 33 any week exceeds 20% of his weekly benefit rate (fractional parts 34 of a dollar omitted) or \$5.00, whichever is the larger, and shall not 35 include any moneys paid to an individual by a county board of 36 elections for work as a board worker on an election day or for work 37 pursuant to subsection d. of section 1 of P.L.2021, c.40 (C.19:15A-38 1) during the early voting period.

39 (3) An individual's week of unemployment shall be deemed to 40 commence only after the individual has filed a claim at an 41 unemployment insurance claims office, except as the division may 42 by regulation otherwise prescribe.

43 (n) "Unemployment compensation administration fund" means 44 the unemployment compensation administration fund established by 45 this chapter (R.S.43:21-1 et seq.), from which administrative 46 expenses under this chapter (R.S.43:21-1 et seq.) shall be paid.

47 (o) "Wages" means remuneration paid by employers for 48 employment. If a worker receives gratuities regularly in the course

1 of his employment from other than his employer, his "wages" shall 2 also include the gratuities so received, if reported in writing to his 3 employer in accordance with regulations of the division, and if not 4 so reported, his "wages" shall be determined in accordance with the 5 minimum wage rates prescribed under any labor law or regulation 6 of this State or of the United States, or the amount of remuneration 7 actually received by the employee from his employer, whichever is 8 the higher.

9 (p) "Remuneration" means all compensation for personal 10 services, including commission and bonuses and the cash value of 11 all compensation in any medium other than cash.

(q) "Week" means for benefit years commencing on or after
October 1, 1984, the calendar week ending at midnight Saturday, or
as the division may by regulation prescribe.

(r) "Calendar quarter" means the period of three consecutive
calendar months ending March 31, June 30, September 30, or
December 31.

(s) "Investment company" means any company as defined in
subsection a. of section 1 of P.L.1938, c.322 (C.17:16A-1).

20 (t) (1) (Deleted by amendment, P.L.2001, c.17).

(2) "Base week," commencing on or after January 1, 1996 and
before January 1, 2001, means:

23 (A) Any calendar week during which the individual earned in 24 employment from an employer remuneration not less than an 25 amount which is 20% of the Statewide average weekly 26 remuneration defined in subsection (c) of R.S.43:21-3 which 27 amount shall be adjusted to the next higher multiple of \$1.00 if not 28 already a multiple thereof, except that if in any calendar week an 29 individual subject to this subparagraph (A) is in employment with 30 more than one employer, the individual may in that calendar week 31 establish a base week with respect to each of the employers from 32 whom the individual earns remuneration equal to not less than the 33 amount defined in this subparagraph (A) during that week; or

34 (B) If the individual does not establish in his base year 20 or 35 more base weeks as defined in subparagraph (A) of this paragraph 36 (2), any calendar week of an individual's base year during which the 37 individual earned in employment from an employer remuneration 38 not less than an amount 20 times the minimum wage in effect 39 pursuant to section 5 of P.L.1966, c.113 (C.34:11-56a4) on October 40 1 of the calendar year preceding the calendar year in which the 41 benefit year commences, which amount shall be adjusted to the next 42 higher multiple of \$1.00 if not already a multiple thereof, except 43 that if in any calendar week an individual subject to this 44 subparagraph (B) is in employment with more than one employer, 45 the individual may in that calendar week establish a base week with 46 respect to each of the employers from whom the individual earns 47 remuneration not less than the amount defined in this subparagraph 48 (B) during that week.

1 (3) "Base week," commencing on or after January 1, 2001, 2 means any calendar week during which the individual earned in 3 employment from an employer remuneration not less than an 4 amount 20 times the minimum wage in effect pursuant to section 5 5 of P.L.1966, c.113 (C.34:11-56a4) on October 1 of the calendar year preceding the calendar year in which the benefit year 6 7 commences, which amount shall be adjusted to the next higher 8 multiple of \$1.00 if not already a multiple thereof, except that if in 9 any calendar week an individual subject to this paragraph (3) is in 10 employment with more than one employer, the individual may in 11 that calendar week establish a base week with respect to each of the 12 employers from whom the individual earns remuneration equal to 13 not less than the amount defined in this paragraph (3) during that 14 week.

15 (u) "Average weekly wage" means the amount derived by 16 dividing an individual's total wages received during his base year 17 base weeks (as defined in subsection (t) of this section) from that 18 most recent base year employer with whom he has established at 19 least 20 base weeks, by the number of base weeks in which such 20 wages were earned. In the event that such claimant had no employer 21 in his base year with whom he had established at least 20 base weeks, then such individual's average weekly wage shall be 22 23 computed as if all of his base week wages were received from one 24 employer and as if all his base weeks of employment had been 25 performed in the employ of one employer.

26 For the purpose of computing the average weekly wage, the 27 monetary alternative in subparagraph (B) of paragraph (2) of 28 subsection (e) of R.S.43:21-4 shall only apply in those instances 29 where the individual did not have at least 20 base weeks in the base 30 year. For benefit years commencing on or after July 1, 1986, 31 "average weekly wage" means the amount derived by dividing an individual's total base year wages by the number of base weeks 32 33 worked by the individual during the base year; provided that for the 34 purpose of computing the average weekly wage, the maximum 35 number of base weeks used in the divisor shall be 52.

(v) "Initial determination" means, subject to the provisions of
R.S.43:21-6(b)(2) and (3), a determination of benefit rights as
measured by an eligible individual's base year employment with a
single employer covering all periods of employment with that
employer during the base year.

(w) "Last date of employment" means the last calendar day in
the base year of an individual on which he performed services in
employment for a given employer.

44 (x) "Most recent base year employer" means that employer with
45 whom the individual most recently, in point of time, performed
46 service in employment in the base year.

47 (y) (1) "Educational institution" means any public or other48 nonprofit institution (including an institution of higher education):

(A) In which participants, trainees, or students are offered an
 organized course of study or training designed to transfer to them
 knowledge, skills, information, doctrines, attitudes or abilities from,
 by or under the guidance of an instructor or teacher;

5 (B) Which is approved, licensed or issued a permit to operate as 6 a school by the State Department of Education or other government 7 agency that is authorized within the State to approve, license or 8 issue a permit for the operation of a school; and

9 (C) Which offers courses of study or training which may be 10 academic, technical, trade, or preparation for gainful employment in 11 a recognized occupation.

12 (2) "Institution of higher education" means an educational13 institution which:

(A) Admits as regular students only individuals having a
certificate of graduation from a high school, or the recognized
equivalent of such a certificate;

(B) Is legally authorized in this State to provide a program ofeducation beyond high school;

(C) Provides an educational program for which it awards a
bachelor's or higher degree, or provides a program which is
acceptable for full credit toward such a degree, a program of postgraduate or post-doctoral studies, or a program of training to
prepare students for gainful employment in a recognized
occupation; and

25 (D) Is a public or other nonprofit institution.

Notwithstanding any of the foregoing provisions of this
subsection, all colleges and universities in this State are institutions
of higher education for purposes of this section.

(z) "Hospital" means an institution which has been licensed,
certified or approved under the law of this State as a hospital.¹

31 (cf: P.L.2021, c.346, s.1)

- ²[6.] <u>5.</u>² This act shall take effect immediately.
- 34 35

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Requires enhanced review of death records two months prior to
election; permits remote training for certain election workers;
exempts election worker compensation from taxation and
remuneration.

ASSEMBLY, No. 3823 STATE OF NEW JERSEY 220th LEGISLATURE

INTRODUCED MARCH 24, 2022

Sponsored by: Assemblywoman SHAVONDA E. SUMTER District 35 (Bergen and Passaic) Assemblyman DANIEL R. BENSON District 14 (Mercer and Middlesex) Assemblywoman VERLINA REYNOLDS-JACKSON District 15 (Hunterdon and Mercer)

SYNOPSIS

Provides additional processes to maintain voter rolls; permits remote training for election workers; removes salaries of boards of elections from two percent cap on expenditure increase; exempts election worker compensation from taxation.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 5/9/2022)

AN ACT concerning elections processes, boards of elections staff
 salaries, and election worker compensation, amending various
 parts of the statutory law, and supplementing Title 54A of the
 New Jersey Statutes.

5 6

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

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1. R.S.19:31-16 is amended to read as follows:

10 19:31-16. a. [The] (1) Except as prescribed in paragraph (2) of this subsection, the health officer or other officer in charge of 11 records of death in each municipality shall file with the 12 commissioner of registration for the county in which the 13 14 municipality is located once each month, during the first five days 15 thereof, the age, date of death, and the names and addresses of all 16 persons 18 years of age or older who have died within such 17 municipality during the previous month. Within 30 days after the 18 receipt of such list, the commissioner shall make and complete such 19 investigation as is necessary to establish to his satisfaction that such 20 deceased person is registered as a voter in the county. If such fact 21 is so established, the commissioner shall cause the registration and record of voting forms of the deceased registrant to be transferred to 22 23 the death file as soon as possible. If the deceased person was not so 24 registered in the county, but the person maintained a residence in 25 another county of this State, the officer in charge of records of 26 death in the municipality in which the decedent died shall forward a 27 copy of the notice of death to the officer in charge of records of 28 death in the municipality in which the decedent resided. That 29 officer having received the notice shall notify the commissioner of 30 the county in which that municipality is located of the death of the 31 person. Any commissioner who receives such notification shall 32 undertake the procedures prescribed herein with respect to the 33 registration in that county of the decedent.

34 (2) During the two months immediately preceding a primary or 35 general election, the health officer or other officer in charge of 36 records of death in each municipality shall file with the 37 commissioner of registration for the county in which the 38 municipality is located once every two weeks, during the first three 39 days thereof, the age, date of death, and the names and addresses of 40 all persons 18 years of age or older who died within such 41 municipality during the previous two weeks. Within 10 days after 42 the receipt of such list, the commissioner shall undertake the 43 procedures prescribed pursuant to paragraph (1) of this subsection.

b. The State registrar of vital statistics shall file with the
commissioner of registration of each county no later than May 1 of
each year an alphabetized list of the name, address, and date of

EXPLANATION – Matter enclosed in **bold-faced** brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined <u>thus</u> is new matter.

1 birth, if available, of each resident of the county 18 years of age or 2 older who died during the previous year. Within 30 days after the 3 receipt of the list the commissioner shall undertake and complete 4 such investigation as is necessary to establish that each person on 5 the list is not registered as a voter in the county. The commissioner 6 shall cause the registration and record of voting forms of any 7 deceased registrant found on the list to be transferred to the death 8 file as soon as possible.

9 (cf: P.L.2011, c.134, s.40)

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11 2. Section 2 of P.L.2005, c.145 (C.19:31-32) is amended to 12 read as follows:

13 2. a. The Statewide voter registration system shall replace all 14 other computer or electronic-based registry files of voters and other voter registration files established and maintained by each county 15 16 commissioner of registration for voter registration and election 17 administration purposes established pursuant to the provisions of 18 Title 19 and Title 40 of the Revised Statutes, and shall be the single 19 system for storing and managing the official file of registered voters 20 throughout the State. A commissioner may, however, continue to 21 use and maintain as a supplement to the system the original and 22 duplicate permanent registration binders and voting records and 23 shall continue to use and maintain the signature copy registers or 24 polling records provided for in Title 19 of the Revised Statutes.

25 b. Each county commissioner of registration shall be 26 responsible for adding to, deleting from, amending and otherwise 27 conducting on a regular basis maintenance for the files of every 28 legally registered voter in that commissioner's county as contained 29 in the Statewide voter registration system, pursuant to the 30 provisions of section 303 of Pub.L.107-252 (42 U.S.C. s. 15301 et 31 seq.) and Title 19 of the Revised Statutes. Each commissioner shall 32 be responsible for verifying the accuracy of the name, address and 33 other data of registered voters in the commissioner's respective 34 county as contained in the system. The commissioner who receives 35 the voter registration forms of individuals who have registered to 36 vote in the county or who are re-registering for any reason shall be 37 responsible for entering the information on those forms into the 38 system on an expedited basis, and electronically transferring into 39 the system the information from online voter registration forms 40 completed pursuant to section 1 of P.L.2019, c.382 (C.19:31-6.4c), 41 including but not limited to forms and information received 42 pursuant to chapter 31 of Title 19 of the Revised Statutes. The 43 information the commissioner shall use to update and maintain the 44 system shall be that required by subsection c. of section 1 of 45 P.L.2005, c.145 (C.19:31-31).

46 c. The Secretary of State and each county commissioner of
47 registration shall be responsible for developing and providing the
48 technological security measures needed to prevent unauthorized

access to the Statewide voter registration system established
 pursuant to section 1 of P.L.2005, c.145 (C.19:31-31) and to the
 information for any individual on the system required by subsection
 c. of section 1 of that act.

d. The Secretary of State, in consultation with each county commissioner of registration, shall develop minimum standards to safeguard the accuracy of the files contained in the Statewide voter registration system. Such standards shall include procedures to ensure that reasonable effort is made to remove registrants who are ineligible to vote pursuant to federal or State law and to ensure that eligible voters are not removed in error from the system.

12 e. (1) The Secretary of State and the Chief Administrator of the New Jersey Motor Vehicle Commission in the Department of 13 14 Transportation shall enter into an agreement to match information 15 in the database of the Statewide voter registration system with 16 information in the database of the commission, including social 17 security numbers, to the extent required to enable verification of the accuracy of the information provided on applications for voter 18 19 registration, and to locate and utilize for voter registration purposes 20 the digitized signatures of licensed drivers or holders of non-driver 21 identification cards who register to vote using an online voter 22 registration form, as provided pursuant to section 1 of P.L.2019, 23 c.382 (C.19:31-6.4c).

(2) The Secretary of State shall enter into an agreement with the
Commissioner of the Department of Health and Senior Services to
match information in the database of the Statewide voter
registration system with State agency information on death records.

(3) The Secretary of State shall enter into an agreement with the
Commissioner of the Department of Corrections to match
information in the database of the Statewide voter registration
system with State agency information on individuals who are
incarcerated, on probation, or on parole as the result of a conviction
for an indictable offense.

34 (4) The Secretary of State shall enter into an agreement with the
35 Administrative Office of the Courts to match information in the
36 database of the Statewide voter registration system with State
37 agency information on individuals who are incarcerated, on
38 probation, or on parole as the result of a conviction for an indictable
39 offense.

40 (5) The Secretary of State shall enter into an agreement with the
41 State Parole Board to match information in the database of the
42 Statewide voter registration system with State agency information
43 on individuals who are on parole.

44 <u>f.</u> (1) The Secretary of State shall enter into an agreement with
45 the Electronic Registration Information Center (ERIC) for the
46 purposes of determining whether a voter is registered in more than
47 one state and for the maintenance of the Statewide voter registration
48 system. The State shall share voter registration information, and

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1 information in the database of the New Jersey Motor Vehicle 2 Commission in the Department of Transportation shared pursuant to 3 the agreement with the Chief Administrator of the Motor Vehicle 4 Commission prescribed in paragraph (1) of subsection e. of this 5 section. The Secretary of State shall include in any such agreement 6 with the Electronic Registration Information Center a provision for 7 the privacy of the information or data that complies fully with 8 applicable State and federal law. 9 (2) The Secretary of State shall comply with the requirements of 10 the Electronic Registration Information Center Membership 11 Agreement. 12 (3) The Secretary of State shall deliver the information required 13 pursuant to this subsection as frequently as necessary for the State 14 to comply with the Electronic Registration Information Center 15 Membership Agreement. 16 (4) The Secretary of State, or the designee thereof, shall serve as 17 the member representative to the Electronic Registration 18 Information Center. 19 (cf: P.L.2019, c.382, s.5) 20 21 3. R.S.19:50-1 is amended to read as follows: 22 19:50-1. a. Within 30 days before each election, the county 23 board of elections shall cause new members of the district boards 24 who are to serve in election districts to be instructed in the conduct 25 of elections, and in their duties in connection therewith. All district 26 board members shall be required to attend said instructional 27 sessions for each election at least once every two years. The instructional sessions shall be conducted in person. A county board 28 29 of elections may also offer instructional sessions to district board 30 members remotely, by electronic means, provided that the county 31 board of elections shall implement procedures to conduct such 32 remote sessions. Such procedures shall be approved by the 33 Secretary of State and reviewed and approved once every two years. 34 The county board of elections shall cause to be given to each 35 member of each district board who has received such instruction and is fully qualified to properly conduct the election, a certificate 36 37 to that effect. For the purpose of giving such instruction the county 38 board of elections shall call such meeting or meetings of the district 39 boards as shall be necessary. The content of said meeting or 40 meetings shall be limited solely to the instruction of district board 41 members; lobbying or the advancement of political ends shall be 42 prohibited. The members of the district board of each election 43 district shall attend such meeting or meetings as shall be called for 44 the purpose of receiving such instruction concerning their duties as 45 shall be necessary for the proper conduct of the election. No 46 member of any district board shall serve in any election unless [he] 47 the member shall have received such instruction as herein provided 48 and is fully qualified to perform the duties in connection with the

1 election, and has received a certificate to that effect from the county 2 board of elections; but this shall not prevent the appointment of a 3 person as a member of the district board to fill a vacancy in an 4 emergency, as now provided by law. In addition to the foregoing, 5 the county board of elections shall design, prepare and distribute 6 training manuals for district board members, pursuant to guidelines 7 established by the [Attorney General] Secretary of State. The 8 county board of elections shall also make the training manual 9 available on its Internet site and on the Internet site of the Division 10 of Elections in the Department of [Law and Public Safety] State.

b. The **[**Attorney General**]** <u>Secretary of State</u> shall establish guidelines for the design of training manuals for members of district boards of election, and shall design, prepare and distribute training manuals for members of county boards of election, and county clerks. The **[**Attorney General**]** <u>Secretary of State</u> shall also make training manuals available on the Internet site of the Division of Elections.

18 (cf: P.L.2005, c.151, s.2)

19

20 4. Section 3 of P.L.2015, c.249 (C.40A:4-45.45b) is amended
21 to read as follows:

3. a. A budget request submitted to the county governing body
by a county entity budget authority on behalf of a county entity
shall be comprised of two parts: the amount to be raised by property
taxation, and the amount to be funded wholly through federal or
State funds, fees raised by the county entity, or other sources.

27 b. In the preparation of the portion of its budget request to be 28 raised by property taxation, a county entity budget authority shall 29 limit any increase in that portion of its budget request to 2.0% of 30 the previous year's budget request, subject to the exclusions set 31 forth in subsection b. of section 10 of P.L.2007, c.62 (C.40A:4-32 45.45), except that election expenses shall be exempt from the 33 requirements of this subsection. For purposes of this subsection, 34 "election expenses" shall mean and include all necessary expenses 35 incurred by the superintendent of elections, county clerk, and board 36 of elections for each county related to election costs and the 37 administration, preparation, and implementation of all elections, 38 including all vendor related contract services; voting machine 39 maintenance, repairs, parts and equipment, certification, and 40 technical coding; transportation of voting machines and election 41 supplies; overtime for all staff related to election duty; food 42 services during election; poll workers, machine technicians, and 43 other temporary workers; supplies; office equipment; printing; 44 postage; and advertisement costs, upon being certified to by the 45 superintendent of elections, county clerk, and board of elections for 46 each county; but shall not mean or include staff salaries for the

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1 office of the superintendent of elections, or staff salaries for the 2 county clerk, or staff salaries for the county board of elections. c. Nothing in P.L.2015, c.249 (C.40A:4-45.45b et al.) shall 3 4 diminish the obligations of a county under a collective bargaining 5 agreement with its employees in force on the effective date of 6 P.L.2015, c.249 (C.40A:4-45.45b et al.). 7 (cf: P.L.2015, c.249, s.3) 8 9 5. (New section) Gross income, for the purposes of the "New 10 Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., shall not 11 include any compensation received pursuant to R.S.19:6-9.1 and R.S.19:45-6 for the services performed by a member of a district 12 13 board of elections. 14 15 6. This act shall take effect immediately. 16 17 18 **STATEMENT** 19 This bill revises voter roll and election worker training 20 21 processes, exempts election worker compensation from taxation, 22 and removes boards of elections staff salaries from the two percent 23 cap on the increase in expenditures. 24 Under current law, once per month, the health officer or other 25 officer in charge of records of death in each municipality files lists 26 of all persons 18 years of age or older who have died with the 27 commissioner of registration for the county in which the municipality is located. Also, election workers are required to 28 29 attend an in-person instructional session at least once every two 30 years. Additionally, staff salaries for the county board of elections 31 are not exempt from the two percent cap on increase in expenditures 32 for county entities. Finally, election worker compensation is 33 included in gross income for the purposes of taxation. 34 This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of 35 death would file bi-weekly reports to the commissioner of 36 37 registration. The commissioner of registration would then have 10 38 days to investigate the list and remove any deceased voter from the 39 voter rolls. 40 This bill also requires the Secretary of State to enter into an 41 agreement with the Electronic Registration Information Center 42 (ERIC). ERIC is a non-profit organization that assists states to improve the accuracy of each state's voter rolls and increase access 43 44 to voter registration for all eligible citizens. ERIC is governed and managed by the states who choose to join. ERIC currently includes 45 31 member states and the District of Columbia. The State would 46 47 share voter registration information, and information in the New 48 Jersey Motor Vehicle Commission database, with ERIC for the

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purposes of determining whether a voter is registered in more than one state and for the maintenance of the Statewide voter registration system. Membership in ERIC includes a \$25,000 initial fee and annual fees ranging from approximately \$16,000 to approximately \$74,000, depending on a formula that includes citizen voting age population as a factor.

7 This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may 8 9 also conduct instructional sessions to district board members 10 remotely, by electronic means. The county boards of elections 11 would implement the procedures for conducting a remote session, 12 which would need to be approved by the Secretary of State. The 13 procedures would need to be reviewed and approved once every two 14 years.

This bill also updates the definition of "election expenses" that are exempt from the two percent cap on increase in expenditures. The update removes the exemption of staff salaries for a county board of elections from the definition of "election expenses," allowing staff salaries to exceed the two percent cap.

20 This bill also exempts election worker compensation from gross 21 income taxation.

ASSEMBLY STATE AND LOCAL GOVERNMENT COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3823

STATE OF NEW JERSEY

DATED: MAY 12, 2022

The Assembly State and Local Government Committee reports favorably Assembly Bill No. 3823.

This bill revises voter roll and election worker training processes, exempts election worker compensation from taxation, and removes boards of elections staff salaries from the two percent cap on the increase in expenditures.

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Additionally, staff salaries for the county board of elections are not exempt from the two percent cap on increase in expenditures for county entities. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also requires the Secretary of State to enter into an agreement with the Electronic Registration Information Center ERIC is a non-profit organization that assists states to (ERIC). improve the accuracy of each state's voter rolls and increase access to voter registration for all eligible citizens. ERIC is governed and managed by the states who choose to join. ERIC currently includes 31 member states and the District of Columbia. The State would share voter registration information, and information in the New Jersey Motor Vehicle Commission database, with ERIC for the purposes of determining whether a voter is registered in more than one state and for the maintenance of the Statewide voter registration system. Membership in ERIC includes a \$25,000 initial fee and annual fees ranging from approximately \$16,000 to approximately \$74,000, depending on a formula that includes citizen voting age population as a factor.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions to district board members remotely, by electronic means. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also updates the definition of "election expenses" that are exempt from the two percent cap on increase in expenditures. The update removes the exemption of staff salaries for a county board of elections from the definition of "election expenses," allowing staff salaries to exceed the two percent cap.

This bill also exempts election worker compensation from gross income taxation.

LEGISLATIVE FISCAL ESTIMATE ASSEMBLY, No. 3823 STATE OF NEW JERSEY 219th LEGISLATURE

DATED: MAY 25, 2022

SUMMARY

Synopsis:	Provides additional processes to maintain voter rolls; permits remote training for election workers; removes salaries of boards of elections from two percent cap on expenditure increase; exempts election worker compensation from taxation.	
Type of Impact:	Annual State expenditure increase and revenue decrease; local expenditure and revenue increases.	
Agencies Affected:	Department of State, local governments.	

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Cost Increase		Indeterminate	
State Revenue Decrease		Indeterminate	
Local Cost Increase		Indeterminate	
Local Revenue Increase		Indeterminate	

- The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual expenditure increases for the State as well as annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).
- Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.
- The OLS further estimates that if staff salaries for the county boards of elections are not subject to the two percent property tax levy cap, expenditures of the counties may increase along with tax revenues.



BILL DESCRIPTION

This bill revises voter roll and election worker training processes, exempts election worker compensation from State gross income taxation, and removes boards of elections staff salaries from the two percent property tax levy cap.

The bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also requires the Secretary of State to enter into an agreement with the Electronic Registration Information Center, a non-profit organization that assists states to improve the accuracy of their voter rolls and increase access to voter registration for all eligible citizens. The State would share voter registration information, and information in the New Jersey Motor Vehicle Commission database, with the center for the purposes of determining whether a voter is registered in more than one state and for the maintenance of the Statewide voter registration system.

This bill also clarifies that instructional sessions for election workers are to be conducted in person. A county board of elections may also conduct instructional sessions to district board members remotely, by electronic means. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

The bill also exempts boards of elections staff salaries from the two percent property tax cap. This bill also exempts election worker compensation from gross income taxation.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill will result in indeterminate annual expenditure increases for the State as well as annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. To enter into an agreement with the Electronic Registration Information Center, the State will be required to pay the initial registration fee, annual fees, and any other operational costs necessary to share voter registration information with the center. Membership requires a \$25,000 initial fee and annual fees ranging from approximately \$16,000 to \$74,000. The State may also incur additional operational costs to implement the necessary technological capabilities to effectively share voter registration information with the center. There is no information available to indicate what the State's annual fee for the Electronic Registration Information Center would be, or the amount of any operational costs; thus, a specific estimate of this potential cost cannot be made at this time.

The State revenue loss resulting from the bill is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election). P.L.2022, c.5 increases the compensation of election workers from \$200 per day to \$300 per day, and the OLS estimates that the costs for early voting and election day poll workers per

election is \$25 million when taking this increase into account. Assuming marginal State income tax rates of 1.4 percent to 3.5 percent yields a revenue loss between \$350,000 and \$875,000 per election.

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election. Moreover, the OLS notes that if county boards of elections choose to offer instructional sessions to election workers remotely, the counties will be required to pay the cost of conducting the remote meetings. There is no information available to indicate if county boards of elections will choose to conduct instructional sessions remotely to arrive at a cost estimate.

The OLS further estimates that if staff salaries for the county boards of elections are not subject to the two percent property tax levy cap, county expenditures may increase along with tax revenues. The current two percent cap prevents counties from increasing county boards of elections staff salaries above the two percent cap. There is no information available to indicate if county boards of elections will increase staff salaries above the two percent cap and also increase the property tax levy if the cap is removed; thus, a specific estimate of this potential cost or revenue increase cannot be made.

Section:	State Government
Analyst:	Nicolas Soto Associate Research Analyst
Approved:	Thomas Koenig Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

ASSEMBLY JUDICIARY COMMITTEE

STATEMENT TO

ASSEMBLY, No. 3823

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 9, 2022

The Assembly Judiciary Committee reports favorably Assembly Bill No. 3823, with committee amendments.

As amended, this bill revises voter roll and election worker training processes, exempts election worker compensation from taxation and remuneration, and removes boards of elections staff salaries from the two percent cap on the increase in expenditures.

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Additionally, staff salaries for the county board of elections are not exempt from the two percent cap on increase in expenditures for county entities. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also updates the definition of "election expenses" that are exempt from the two percent cap on increase in expenditures. The update removes the exemption of staff salaries for a county board of elections from the definition of "election expenses," allowing staff salaries to exceed the two percent cap. This bill also exempts election worker compensation, for work performed on election day or during the early voting period, from gross income taxation and remuneration.

COMMITTEE AMENDMENTS

The committee amended the bill to:

1) remove the section requiring the Secretary of State to enter into an agreement with the Electronic Registration Information Center (ERIC);

2) provide that instructional sessions may be offered remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years;

3) provide that compensation for services performed during the early voting period is also exempt from the provisions of the "New Jersey Gross Income Tax Act"; and

4) provide that compensation for services performed during the early voting period is exempt from remuneration, similar to the exemption of compensation for services performed by an election worker on an election day.

STATEMENT TO

[First Reprint] ASSEMBLY, No. 3823

with committee amendments

STATE OF NEW JERSEY

DATED: JUNE 14, 2022

The Assembly Appropriations Committee reports favorably Assembly Bill No. 3823 (1R), with committee amendments.

As amended, this bill revises voter roll and election worker training processes, exempts election worker compensation from taxation and remuneration, and removes boards of elections staff salaries from the two percent cap on the increase in expenditures.

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Additionally, staff salaries for the county board of elections are not exempt from the two percent cap on increase in expenditures for county entities. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also updates the definition of "election expenses" that are exempt from the two percent cap on increase in expenditures. The update removes the exemption of staff salaries for a county board of elections from the definition of "election expenses," allowing staff salaries to exceed the two percent cap.

This bill also exempts election worker compensation, for work performed on election day or during the early voting period, from gross income taxation and remuneration.

COMMITTEE AMENDMENTS:

The committee proposed amendments to remove the provision that would exempt staff salaries for the county board of elections from the two percent cap on expenditure increases.

FISCAL IMPACT:

Fiscal information for this bill is currently unavailable.

LEGISLATIVE FISCAL ESTIMATE [Second Reprint] ASSEMBLY, No. 3823 STATE OF NEW JERSEY 220th LEGISLATURE

DATED: JUNE 21, 2022

SUMMARY

Synopsis:	Requires enhanced review of death records two months prior to election; permits remote training for certain election workers; exempts election worker compensation from taxation and remuneration.
Type of Impact:	Annual State revenue decrease; annual local expenditure increases.
Agencies Affected:	Department of State, local governments.

Office of Legislative Services Estimate

Fiscal Impact	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>
State Revenue Decrease		Indeterminate	
Local Cost Increase		Indeterminate	

- The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).
- Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.

BILL DESCRIPTION

This bill revises voter roll and election worker training processes and exempts election worker compensation from State gross income taxation and remuneration, for workers' compensation purposes.



The bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers are to be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also exempts election worker compensation, earned either during the early voting period or on election day, from gross income taxation and remuneration, for workers' compensation purposes.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax.

The State revenue loss resulting from the bill is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election). P.L.2022, c.5 increases the compensation of election workers from \$200 per day to \$300 per day, and the OLS estimates that the costs for early voting and election day poll workers per election is \$25 million when taking this increase into account. Assuming marginal State income tax rates of 1.4 percent to 3.5 percent yields a revenue loss between \$350,000 and \$875,000 per election.

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election. Moreover, the OLS notes that if county boards of elections choose to offer instructional sessions to certain election workers remotely, the counties will be required to pay the cost of conducting the remote meetings. There is no information available to indicate if county boards of elections will choose to conduct instructional sessions remotely to arrive at a cost estimate.

Section:	State Government
Analyst:	Nicolas Soto Associate Research Analyst
Approved:	Thomas Koenig Legislative Budget and Finance Officer

This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

STATEMENT TO

[Second Reprint] ASSEMBLY, No. 3823

STATE OF NEW JERSEY

DATED: JUNE 27, 2022

The Senate Budget and Appropriations Committee reports favorably Assembly Bill No. 3823 (2R).

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Additionally, staff salaries for the county board of elections are not exempt from the two percent cap on increase in expenditures for county entities. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also exempts election worker compensation, for work performed on election day or during the early voting period, from gross income taxation and remuneration.

As reported by the committee, Assembly Bill No. 3823 (2R) is identical to Senate Bill No. 2867 which was also reported by the committee on this date.

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.

SENATE, No. 2867 **STATE OF NEW JERSEY** 220th LEGISLATURE

INTRODUCED JUNE 20, 2022

Sponsored by: Senator JOSEPH A. LAGANA District 38 (Bergen and Passaic) Senator JOSEPH P. CRYAN District 20 (Union)

Co-Sponsored by: Senators O'Scanlon and Pou

SYNOPSIS

Requires enhanced review of death records two months prior to election; permits remote training for certain election workers; exempts election worker compensation from taxation and remuneration.

CURRENT VERSION OF TEXT

As introduced.



(Sponsorship Updated As Of: 6/29/2022)

AN ACT concerning the review of death records prior to an election,
 instructional sessions for certain election workers, and election
 worker compensation, amending various parts of the statutory
 law, and supplementing Title 54A of the New Jersey Statutes.

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BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

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1. R.S.19:31-16 is amended to read as follows:

10 19:31-16. a. [The] (1) Except as prescribed in paragraph (2) of this subsection, the health officer or other officer in charge of 11 records of death in each municipality shall file with the 12 commissioner of registration for the county in which the 13 14 municipality is located once each month, during the first five days 15 thereof, the age, date of death, and the names and addresses of all 16 persons 18 years of age or older who have died within such 17 municipality during the previous month. Within 30 days after the 18 receipt of such list, the commissioner shall make and complete such 19 investigation as is necessary to establish to his satisfaction that such 20 deceased person is registered as a voter in the county. If such fact 21 is so established, the commissioner shall cause the registration and 22 record of voting forms of the deceased registrant to be transferred to 23 the death file as soon as possible. If the deceased person was not so 24 registered in the county, but the person maintained a residence in 25 another county of this State, the officer in charge of records of 26 death in the municipality in which the decedent died shall forward a 27 copy of the notice of death to the officer in charge of records of 28 death in the municipality in which the decedent resided. That 29 officer having received the notice shall notify the commissioner of 30 the county in which that municipality is located of the death of the 31 person. Any commissioner who receives such notification shall 32 undertake the procedures prescribed herein with respect to the 33 registration in that county of the decedent.

34 (2) During the two months immediately preceding a primary or 35 general election, the health officer or other officer in charge of 36 records of death in each municipality shall file with the 37 commissioner of registration for the county in which the 38 municipality is located once every two weeks, during the first three 39 days thereof, the age, date of death, and the names and addresses of 40 all persons 18 years of age or older who died within such 41 municipality during the previous two weeks. Within 10 days after 42 the receipt of such list, the commissioner shall undertake the 43 procedures prescribed pursuant to paragraph (1) of this subsection.

b. The State registrar of vital statistics shall file with thecommissioner of registration of each county no later than May 1 of

Matter underlined <u>thus</u> is new matter.

EXPLANATION – Matter enclosed in **bold-faced** brackets [thus] in the above bill is not enacted and is intended to be omitted in the law.

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1 each year an alphabetized list of the name, address, and date of 2 birth, if available, of each resident of the county 18 years of age or 3 older who died during the previous year. Within 30 days after the 4 receipt of the list the commissioner shall undertake and complete 5 such investigation as is necessary to establish that each person on 6 the list is not registered as a voter in the county. The commissioner 7 shall cause the registration and record of voting forms of any 8 deceased registrant found on the list to be transferred to the death 9 file as soon as possible.

10 (cf: P.L.2011, c.134, s.40)

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2. R.S.19:50-1 is amended to read as follows:

13 19:50-1. a. Within 30 days before each election, the county 14 board of elections shall cause new members of the district boards 15 who are to serve in election districts to be instructed in the conduct 16 of elections, and in their duties in connection therewith. All district 17 board members shall be required to attend said instructional 18 sessions for each election at least once every two years. The 19 instructional sessions shall be conducted in person except that 20 instructional sessions may be offered remotely, by electronic 21 means, to any district board member who has completed the 22 instructional session within the last four years and provided that the 23 county board of elections shall implement procedures to conduct 24 such remote sessions. Such procedures shall be approved by the 25 Secretary of State and reviewed and approved once every two years. 26 The county board of elections shall cause to be given to each 27 member of each district board who has received such instruction 28 and is fully qualified to properly conduct the election, a certificate 29 to that effect. For the purpose of giving such instruction the county 30 board of elections shall call such meeting or meetings of the district 31 boards as shall be necessary. The content of said meeting or meetings shall be limited solely to the instruction of district board 32 33 members; lobbying or the advancement of political ends shall be 34 prohibited. The members of the district board of each election 35 district shall attend such meeting or meetings as shall be called for 36 the purpose of receiving such instruction concerning their duties as 37 shall be necessary for the proper conduct of the election. No 38 member of any district board shall serve in any election unless [he] 39 the member shall have received such instruction as herein provided 40 and is fully qualified to perform the duties in connection with the 41 election, and has received a certificate to that effect from the county 42 board of elections; but this shall not prevent the appointment of a 43 person as a member of the district board to fill a vacancy in an 44 emergency, as now provided by law. In addition to the foregoing, 45 the county board of elections shall design, prepare and distribute 46 training manuals for district board members, pursuant to guidelines 47 established by the [Attorney General] Secretary of State. The 48 county board of elections shall also make the training manual

1 available on its Internet site and on the Internet site of the Division 2 of Elections in the Department of [Law and Public Safety] State. 3 b. The [Attorney General] <u>Secretary of State</u> shall establish 4 guidelines for the design of training manuals for members of district 5 boards of election, and shall design, prepare and distribute training manuals for members of county boards of election, and county 6 7 clerks. The [Attorney General] Secretary of State shall also make 8 training manuals available on the Internet site of the Division of 9 Elections. 10 (cf: P.L.2005, c.151, s.2) 11 12 3. (New section) Gross income, for the purposes of the "New 13 Jersey Gross Income Tax Act," N.J.S.54A:1-1 et seq., shall not 14 include any compensation received pursuant to R.S.19:6-9.1 and 15 R.S.19:45-6 for the services performed by a member of a district 16 board of elections or for such services performed pursuant to 17 subsection d. of section 1 of P.L.2021, c.40 (C.19:15A-1). 18 19 4. R.S.43:19-21 is amended to read as follows: 20 43:21-19. Definitions. As used in this chapter (R.S.43:21-1 et 21 seq.), unless the context clearly requires otherwise: 22 (a) (1) "Annual payroll" means the total amount of wages paid 23 during a calendar year (regardless of when earned) by an employer 24 for employment. 25 (2) "Average annual payroll" means the average of the annual 26 payrolls of any employer for the last three or five preceding 27 calendar years, whichever average is higher, except that any year or 28 years throughout which an employer has had no "annual payroll" 29 because of military service shall be deleted from the reckoning; the 30 "average annual payroll" in such case is to be determined on the 31 basis of the prior three or five calendar years in each of which the 32 employer had an "annual payroll" in the operation of his business, if 33 the employer resumes his business within 12 months after 34 separation, discharge or release from such service, under conditions 35 other than dishonorable, and makes application to have his "average annual payroll" determined on the basis of such deletion within 12 36 37 months after he resumes his business; provided, however, that 38 "average annual payroll" solely for the purposes of paragraph (3) of 39 subsection (e) of R.S.43:21-7 means the average of the annual 40 payrolls of any employer on which he paid contributions to the 41 State disability benefits fund for the last three or five preceding 42 calendar years, whichever average is higher; provided further that 43 only those wages be included on which employer contributions have 44 been paid on or before January 31 (or the next succeeding day if 45 such January 31 is a Saturday or Sunday) immediately preceding 46 the beginning of the 12-month period for which the employer's 47 contribution rate is computed.

1 (b) "Benefits" means the money payments payable to an 2 individual, as provided in this chapter (R.S.43:21-1 et seq.), with 3 respect to his unemployment.

4 (c) (1) "Base year" with respect to benefit years commencing on
5 or after July 1, 1986, shall mean the first four of the last five
6 completed calendar quarters immediately preceding an individual's
7 benefit year.

8 With respect to a benefit year commencing on or after July 1, 9 1995, if an individual does not have sufficient qualifying weeks or 10 wages in his base year to qualify for benefits, the individual shall 11 have the option of designating that his base year shall be the 12 "alternative base year," which means the last four completed 13 calendar quarters immediately preceding the individual's benefit 14 year; except that, with respect to a benefit year commencing on or 15 after October 1, 1995, if the individual also does not have sufficient 16 qualifying weeks or wages in the last four completed calendar 17 quarters immediately preceding his benefit year to qualify for 18 benefits, "alternative base year" means the last three completed 19 calendar quarters immediately preceding his benefit year and, of the 20 calendar quarter in which the benefit year commences, the portion 21 of the quarter which occurs before the commencing of the benefit 22 year.

23 The division shall inform the individual of his options under this 24 section as amended by P.L.1995, c.234. If information regarding 25 weeks and wages for the calendar quarter or quarters immediately 26 preceding the benefit year is not available to the division from the 27 regular quarterly reports of wage information and the division is not 28 able to obtain the information using other means pursuant to State 29 or federal law, the division may base the determination of eligibility 30 for benefits on the affidavit of an individual with respect to weeks 31 and wages for that calendar quarter. The individual shall furnish 32 payroll documentation, if available, in support of the affidavit. A 33 determination of benefits based on an alternative base year shall be 34 adjusted when the quarterly report of wage information from the 35 employer is received if that information causes a change in the 36 determination.

37 (2) With respect to a benefit year commencing on or after June 38 1, 1990 for an individual who immediately preceding the benefit 39 year was subject to a disability compensable under the provisions of 40 the "Temporary Disability Benefits Law," P.L.1948, c.110 41 (C.43:21-25 et seq.), "base year" shall mean the first four of the last 42 five completed calendar quarters immediately preceding the 43 individual's period of disability, if the employment held by the 44 individual immediately preceding the period of disability is no 45 longer available at the conclusion of that period and the individual 46 files a valid claim for unemployment benefits after the conclusion 47 of that period. For the purposes of this paragraph, "period of 48 disability" means the period defined as a period of disability by

section 3 of the "Temporary Disability Benefits Law," P.L.1948,
 c.110 (C.43:21-27). An individual who files a claim under the
 provisions of this paragraph (2) shall not be regarded as having left
 work voluntarily for the purposes of subsection (a) of R.S.43:21-5.

5 (3) With respect to a benefit year commencing on or after June 6 1, 1990 for an individual who immediately preceding the benefit 7 year was subject to a disability compensable under the provisions of 8 the workers' compensation law (chapter 15 of Title 34 of the 9 Revised Statutes), "base year" shall mean the first four of the last 10 five completed calendar quarters immediately preceding the 11 individual's period of disability, if the period of disability was not 12 longer than two years, if the employment held by the individual 13 immediately preceding the period of disability is no longer 14 available at the conclusion of that period and if the individual files a 15 valid claim for unemployment benefits after the conclusion of that 16 period. For the purposes of this paragraph, "period of disability" 17 means the period from the time at which the individual becomes 18 unable to work because of the compensable disability until the time 19 that the individual becomes able to resume work and continue work 20 on a permanent basis. An individual who files a claim under the 21 provisions of this paragraph (3) shall not be regarded as having left 22 work voluntarily for the purposes of subsection (a) of R.S.43:21-5.

23 (d) "Benefit year" with respect to any individual means the 364 24 consecutive calendar days beginning with the day on, or as of, 25 which he first files a valid claim for benefits, and thereafter 26 beginning with the day on, or as of, which the individual next files a 27 valid claim for benefits after the termination of his last preceding 28 benefit year. Any claim for benefits made in accordance with 29 subsection (a) of R.S.43:21-6 shall be deemed to be a "valid claim" 30 for the purpose of this subsection if (1) he is unemployed for the 31 week in which, or as of which, he files a claim for benefits; and (2) 32 he has fulfilled the conditions imposed by subsection (e) of 33 R.S.43:21-4.

(e) (1) "Division" means the Division of Unemployment and
Temporary Disability Insurance of the Department of Labor and
Workforce Development, and any transaction or exercise of
authority by the director of the division thereunder, or under this
chapter (R.S.43:21-1 et seq.), shall be deemed to be performed by
the division.

40 (2) "Controller" means the Office of the Assistant
41 Commissioner for Finance and Controller of the Department of
42 Labor and Workforce Development, established by the 1982
43 Reorganization Plan of the Department of Labor.

(f) "Contributions" means the money payments to the State
Unemployment Compensation Fund, required by R.S.43:21-7.
"Payments in lieu of contributions" means the money payments to
the State Unemployment Compensation Fund by employers electing
or required to make payments in lieu of contributions, as provided

1 in section 3 or section 4 of P.L.1971, c.346 (C.43:21-7.2 or 43:21-2 7.3).

3 (g) "Employing unit" means the State or any of its instrumentalities or any political subdivision thereof or any of its 4 5 instrumentalities or any instrumentality of more than one of the 6 foregoing or any instrumentality of any of the foregoing and one or 7 more other states or political subdivisions or any individual or type 8 of organization, any partnership, association, trust, estate, joint-9 stock company, insurance company or corporation, whether 10 domestic or foreign, or the receiver, trustee in bankruptcy, trustee or 11 successor thereof, or the legal representative of a deceased person, 12 which has or subsequent to January 1, 1936, had in its employ one 13 or more individuals performing services for it within this State. All 14 individuals performing services within this State for any employing 15 unit which maintains two or more separate establishments within 16 this State shall be deemed to be employed by a single employing 17 unit for all the purposes of this chapter (R.S.43:21-1 et seq.). Each 18 individual employed to perform or to assist in performing the work 19 of any agent or employee of an employing unit shall be deemed to 20 be employed by such employing unit for all the purposes of this 21 chapter (R.S.43:21-1 et seq.), whether such individual was hired or 22 paid directly by such employing unit or by such agent or employee; 23 provided the employing unit had actual or constructive knowledge 24 of the work.

25 (h) "Employer" means:

(1) Any employing unit which in either the current or the
preceding calendar year paid remuneration for employment in the
amount of \$1,000.00 or more;

(2) Any employing unit (whether or not an employing unit at the
time of acquisition) which acquired the organization, trade or
business, or substantially all the assets thereof, of another which, at
the time of such acquisition, was an employer subject to this chapter
(R.S.43:21-1 et seq.);

(3) Any employing unit which acquired the organization, trade
or business, or substantially all the assets thereof, of another
employing unit and which, if treated as a single unit with such other
employing unit, would be an employer under paragraph (1) of this
subsection;

(4) Any employing unit which together with one or more other
employing units is owned or controlled (by legally enforceable
means or otherwise), directly or indirectly by the same interests, or
which owns or controls one or more other employing units (by
legally enforceable means or otherwise), and which, if treated as a
single unit with such other employing unit or interest, would be an
employer under paragraph (1) of this subsection;

46 (5) Any employing unit for which service in employment as 47 defined in R.S.43:21-19 (i) (1) (B) (i) is performed after December

1 31, 1971; and as defined in R.S.43:21-19 (i) (1) (B) (ii) is 2 performed after December 31, 1977; 3 (6) Any employing unit for which service in employment as 4 defined in R.S.43:21-19 (i) (1) (c) is performed after December 31, 5 1971 and which in either the current or the preceding calendar year paid remuneration for employment in the amount of \$1,000.00 or 6 7 more; 8 (7) Any employing unit not an employer by reason of any other 9 paragraph of this subsection (h) for which, within either the current 10 or preceding calendar year, service is or was performed with respect 11 to which such employing unit is liable for any federal tax against 12 which credit may be taken for contributions required to be paid into a state unemployment fund; or which, as a condition for approval of 13 the "unemployment compensation law" for full tax credit against 14 the tax imposed by the Federal Unemployment Tax Act, is required 15 pursuant to such act to be an employer under this chapter 16 17 (R.S.43:21-1 et seq.); 18 (8) (Deleted by amendment, P.L.1977, c.307.) 19 (9) (Deleted by amendment, P.L.1977, c.307.) 20 (10) (Deleted by amendment, P.L.1977, c.307.) 21 (11) Any employing unit subject to the provisions of the Federal 22 Unemployment Tax Act within either the current or the preceding 23 calendar year, except for employment hereinafter excluded under 24 paragraph (7) of subsection (i) of this section; 25 Any employing unit for which agricultural labor in (12)26 employment as defined in R.S.43:21-19 (i) (1) (I) is performed after 27 December 31, 1977; Any employing unit for which domestic service in 28 (13)29 employment as defined in R.S.43:21-19 (i) (1) (J) is performed after 30 December 31, 1977; 31 (14) Any employing unit which having become an employer 32 under the "unemployment compensation law" (R.S.43:21-1 et seq.), 33 has not under R.S.43:21-8 ceased to be an employer; or for the 34 effective period of its election pursuant to R.S.43:21-8, any other 35 employing unit which has elected to become fully subject to this 36 chapter (R.S.43:21-1 et seq.). 37 (i) (1) "Employment" means: 38 (A) Any service performed prior to January 1, 1972, which was 39 employment as defined in the "unemployment compensation law" 40 (R.S.43:21-1 et seq.) prior to such date, and, subject to the other 41 provisions of this subsection, service performed on or after January 42 1, 1972, including service in interstate commerce, performed for 43 remuneration or under any contract of hire, written or oral, express 44 or implied. 45 (B) (i) Service performed after December 31, 1971 by an 46 individual in the employ of this State or any of its instrumentalities 47 or in the employ of this State and one or more other states or their 48 instrumentalities for a hospital or institution of higher education

1 located in this State, if such service is not excluded from 2 "employment" under paragraph (D) below. 3 (ii) Service performed after December 31, 1977, in the employ of this State or any of its instrumentalities or any political 4 5 subdivision thereof or any of its instrumentalities or any instrumentality of more than one of the foregoing or any 6 7 instrumentality of the foregoing and one or more other states or 8 political subdivisions, if such service is not excluded from 9 "employment" under paragraph (D) below. 10 (C) Service performed after December 31, 1971 by an individual 11 in the employ of a religious, charitable, educational, or other 12 organization, which is excluded from "employment" as defined in 13 the Federal Unemployment Tax Act, solely by reason of section 14 3306 (c)(8) of that act, if such service is not excluded from 15 "employment" under paragraph (D) below. 16 (D) For the purposes of paragraphs (B) and (C), the term 17 "employment" does not apply to services performed 18 (i) In the employ of (I) a church or convention or association of 19 churches, or (II) an organization, or school which is operated 20 primarily for religious purposes and which is operated, supervised, 21 controlled or principally supported by a church or convention or 22 association of churches; 23 (ii) By a duly ordained, commissioned, or licensed minister of a 24 church in the exercise of his ministry or by a member of a religious 25 order in the exercise of duties required by such order; 26 (iii) Prior to January 1, 1978, in the employ of a school which is 27 not an institution of higher education, and after December 31, 1977, 28 in the employ of a governmental entity referred to in R.S.43:21-19 29 (i) (1) (B), if such service is performed by an individual in the 30 exercise of duties 31 (aa) as an elected official; 32 (bb) as a member of a legislative body, or a member of the 33 judiciary, of a state or political subdivision; 34 (cc) as a member of the State National Guard or Air National 35 Guard; 36 (dd) as an employee serving on a temporary basis in case of fire, 37 storm, snow, earthquake, flood or similar emergency; 38 (ee) in a position which, under or pursuant to the laws of this 39 State, is designated as a major nontenured policy making or 40 advisory position, or a policy making or advisory position, the 41 performance of the duties of which ordinarily does not require more 42 than eight hours per week; or 43 (iv) By an individual receiving rehabilitation or remunerative 44 work in a facility conducted for the purpose of carrying out a 45 program of rehabilitation of individuals whose earning capacity is 46 impaired by age or physical or mental deficiency or injury or providing remunerative work for individuals who because of their 47

1 impaired physical or mental capacity cannot be readily absorbed in 2 the competitive labor market;

3 (v) By an individual receiving work-relief or work-training as part of an unemployment work-relief or work-training program 4 5 assisted in whole or in part by any federal agency or an agency of a state or political subdivision thereof; or 6

7 (vi) Prior to January 1, 1978, for a hospital in a State prison or 8 other State correctional institution by an inmate of the prison or 9 correctional institution and after December 31, 1977, by an inmate 10 of a custodial or penal institution.

11 (E) The term "employment" shall include the services of an 12 individual who is a citizen of the United States, performed outside 13 the United States after December 31, 1971 (except in Canada and in the case of the Virgin Islands, after December 31, 1971) and prior 14 15 to January 1 of the year following the year in which the U.S. 16 Secretary of Labor approves the unemployment compensation law 17 of the Virgin Islands, under section 3304 (a) of the Internal 18 Revenue Code of 1986 (26 U.S.C. s.3304 (a)) in the employ of an 19 American employer (other than the service which is deemed 20 employment under the provisions of R.S.43:21-19 (i) (2) or (5) or 21 the parallel provisions of another state's unemployment 22 compensation law), if

23 (i) The American employer's principal place of business in the 24 United States is located in this State; or

25 (ii) The American employer has no place of business in the 26 United States, but (I) the American employer is an individual who 27 is a resident of this State; or (II) the American employer is a 28 corporation which is organized under the laws of this State; or (III) 29 the American employer is a partnership or trust and the number of 30 partners or trustees who are residents of this State is greater than the 31 number who are residents of another state; or

32 (iii) None of the criteria of divisions (i) and (ii) of this 33 subparagraph (E) is met but the American employer has elected to 34 become an employer subject to the "unemployment compensation 35 law" (R.S.43:21-1 et seq.) in this State, or the American employer 36 having failed to elect to become an employer in any state, the 37 individual has filed a claim for benefits, based on such service, 38 under the law of this State;

39 (iv) An "American employer," for the purposes of this 40 subparagraph (E), means (I) an individual who is a resident of the 41 United States; or (II) a partnership, if two-thirds or more of the 42 partners are residents of the United States; or (III) a trust, if all the 43 trustees are residents of the United States; or (IV) a corporation 44 organized under the laws of the United States or of any state.

45 (F) Notwithstanding R.S.43:21-19 (i) (2), all service performed 46 after January 1, 1972 by an officer or member of the crew of an 47 American vessel or American aircraft on or in connection with such 48 vessel or aircraft, if the operating office from which the operations

of such vessel or aircraft operating within, or within and without,
 the United States are ordinarily and regularly supervised, managed,

3 directed, and controlled, is within this State.

4 (G) Notwithstanding any other provision of this subsection, 5 service in this State with respect to which the taxes required to be paid under any federal law imposing a tax against which credit may 6 7 be taken for contributions required to be paid into a state 8 unemployment fund or which as a condition for full tax credit 9 against the tax imposed by the Federal Unemployment Tax Act is 10 required to be covered under the "unemployment compensation 11 law" (R.S.43:21-1 et seq.).

12 (H) The term "United States" when used in a geographical sense 13 in subsection R.S.43:21-19 (i) includes the states, the District of 14 Columbia, the Commonwealth of Puerto Rico and, effective on the 15 day after the day on which the U.S. Secretary of Labor approves for 16 the first time under section 3304 (a) of the Internal Revenue Code 17 of 1986 (26 U.S.C. s.3304 (a)) an unemployment compensation law 18 submitted to the Secretary by the Virgin Islands for such approval, 19 the Virgin Islands.

(I) (i) Service performed after December 31, 1977 in
agricultural labor in a calendar year for an entity which is an
employer as defined in the "unemployment compensation law,"
(R.S.43:21-1 et seq.) as of January 1 of such year; or for an
employing unit which

(aa) during any calendar quarter in either the current or the
preceding calendar year paid remuneration in cash of \$20,000.00 or
more for individuals employed in agricultural labor, or

(bb) for some portion of a day in each of 20 different calendar
weeks, whether or not such weeks were consecutive, in either the
current or the preceding calendar year, employed in agricultural
labor 10 or more individuals, regardless of whether they were
employed at the same moment in time.

(ii) for the purposes of this subsection any individual who is a
member of a crew furnished by a crew leader to perform service in
agricultural labor for any other entity shall be treated as an
employee of such crew leader

(aa) if such crew leader holds a certification of registration
under the Migrant and Seasonal Agricultural Worker Protection
Act, Pub.L.97-470 (29 U.S.C. s.1801 et seq.), or P.L.1971, c.192
(C.34:8A-7 et seq.); or substantially all the members of such crew
operate or maintain tractors, mechanized harvesting or cropdusting
equipment, or any other mechanized equipment, which is provided
by such crew leader; and

(bb) if such individual is not an employee of such other personfor whom services were performed.

46 (iii) For the purposes of subparagraph (I) (i) in the case of any47 individual who is furnished by a crew leader to perform service in

1 agricultural labor or any other entity and who is not treated as an 2 employee of such crew leader under (I) (ii) 3 (aa) such other entity and not the crew leader shall be treated as 4 the employer of such individual; and 5 (bb) such other entity shall be treated as having paid cash 6 remuneration to such individual in an amount equal to the amount 7 of cash remuneration paid to such individual by the crew leader (either on his own behalf or on behalf of such other entity) for the 8 9 service in agricultural labor performed for such other entity. 10 (iv) For the purpose of subparagraph (I)(ii), the term "crew 11 leader" means an individual who 12 furnishes individuals to perform service in agricultural (aa) 13 labor for any other entity; (bb) pays (either on his own behalf or on behalf of such other 14 15 entity) the individuals so furnished by him for the service in 16 agricultural labor performed by them; and 17 (cc) has not entered into a written agreement with such other 18 entity under which such individual is designated as an employee of 19 such other entity. 20 (J) Domestic service after December 31, 1977 performed in the 21 private home of an employing unit which paid cash remuneration of 22 \$1,000.00 or more to one or more individuals for such domestic 23 service in any calendar quarter in the current or preceding calendar 24 year. 25 (2) The term "employment" shall include an individual's entire 26 service performed within or both within and without this State if: 27 (A) The service is localized in this State; or (B) The service is not localized in any state but some of the 28 29 service is performed in this State, and (i) the base of operations, or, if there is no base of operations, then the place from which such 30 31 service is directed or controlled, is in this State; or (ii) the base of operations or place from which such service is directed or 32 33 controlled is not in any state in which some part of the service is 34 performed, but the individual's residence is in this State. 35 (3) Services performed within this State but not covered under 36 paragraph (2) of this subsection shall be deemed to be employment 37 subject to this chapter (R.S.43:21-1 et seq.) if contributions are not 38 required and paid with respect to such services under an 39 unemployment compensation law of any other state or of the federal 40 government. 41 (4) Services not covered under paragraph (2) of this subsection 42 and performed entirely without this State, with respect to no part of 43 which contributions are required and paid under an unemployment 44 compensation law of any other state or of the federal government, 45 shall be deemed to be employment subject to this chapter 46 (R.S.43:21-1 et seq.) if the individual performing such services is a 47 resident of this State and the employing unit for whom such 48 services are performed files with the division an election that the

1 entire service of such individual shall be deemed to be employment 2 subject to this chapter (R.S.43:21-1 et seq.). 3 (5) Service shall be deemed to be localized within a state if: 4 (A) The service is performed entirely within such state; or 5 (B) The service is performed both within and without such state, 6 but the service performed without such state is incidental to the 7 individual's service within the state; for example, is temporary or transitory in nature or consists of isolated transactions. 8 9 (6) Services performed by an individual for remuneration shall 10 be deemed to be employment subject to this chapter (R.S.43:21-1 et 11 seq.) unless and until it is shown to the satisfaction of the division 12 that: 13 (A) Such individual has been and will continue to be free from 14 control or direction over the performance of such service, both 15 under his contract of service and in fact; and 16 (B) Such service is either outside the usual course of the 17 business for which such service is performed, or that such service is 18 performed outside of all the places of business of the enterprise for 19 which such service is performed; and 20 (C) Such individual is customarily engaged in an independently 21 established trade, occupation, profession or business. 22 (7) Provided that such services are also exempt under the 23 Federal Unemployment Tax Act, as amended, or that contributions 24 with respect to such services are not required to be paid into a state 25 unemployment fund as a condition for a tax offset credit against the 26 tax imposed by the Federal Unemployment Tax Act, as amended, 27 the term "employment" shall not include:

(A) Agricultural labor performed prior to January 1, 1978; and
after December 31, 1977, only if performed in a calendar year for
an entity which is not an employer as defined in the "unemployment
compensation law," (R.S.43:21-1 et seq.) as of January 1 of such
calendar year; or unless performed for an employing unit which

(i) during a calendar quarter in either the current or the
preceding calendar year paid remuneration in cash of \$20,000.00 or
more to individuals employed in agricultural labor, or

(ii) for some portion of a day in each of 20 different calendar
weeks, whether or not such weeks were consecutive, in either the
current or the preceding calendar year, employed in agricultural
labor 10 or more individuals, regardless of whether they were
employed at the same moment in time;

(B) Domestic service in a private home performed prior to
January 1, 1978; and after December 31, 1977, unless performed in
the private home of an employing unit which paid cash
remuneration of \$1,000.00 or more to one or more individuals for
such domestic service in any calendar quarter in the current or
preceding calendar year;

(C) Service performed by an individual in the employ of his son,
 daughter or spouse, and service performed by a child under the age
 of 18 in the employ of his father or mother;

4 (D) Service performed prior to January 1, 1978, in the employ of 5 this State or of any political subdivision thereof or of any 6 instrumentality of this State or its political subdivisions, except as 7 provided in R.S.43:21-19 (i) (1) (B) above, and service in the 8 employ of the South Jersey Port Corporation or its successors;

9 (E) Service performed in the employ of any other state or its 10 political subdivisions or of an instrumentality of any other state or 11 states or their political subdivisions to the extent that such 12 instrumentality is with respect to such service exempt under the 13 Constitution of the United States from the tax imposed under the 14 Federal Unemployment Tax Act, as amended, except as provided in 15 R.S.43:21-19 (i) (1) (B) above;

16 (F) Service performed in the employ of the United States 17 Government or of any instrumentality of the United States exempt 18 under the Constitution of the United States from the contributions 19 imposed by the "unemployment compensation law," except that to 20 the extent that the Congress of the United States shall permit states 21 to require any instrumentalities of the United States to make 22 payments into an unemployment fund under a state unemployment 23 compensation law, all of the provisions of this act shall be 24 applicable to such instrumentalities, and to service performed for 25 such instrumentalities, in the same manner, to the same extent and 26 on the same terms as to all other employers, employing units, 27 individuals and services; provided that if this State shall not be 28 certified for any year by the Secretary of Labor of the United States 29 under section 3304 of the federal Internal Revenue Code of 1986 30 (26 U.S.C. s.3304), the payments required of such instrumentalities 31 with respect to such year shall be refunded by the division from the fund in the same manner and within the same period as is provided 32 33 in R.S.43:21-14 (f) with respect to contributions erroneously paid to 34 or collected by the division;

(G) Services performed in the employ of fraternal beneficiary
societies, orders, or associations operating under the lodge system
or for the exclusive benefit of the members of a fraternity itself
operating under the lodge system and providing for the payment of
life, sick, accident, or other benefits to the members of such society,
order, or association, or their dependents;

(H) Services performed as a member of the board of directors, a
board of trustees, a board of managers, or a committee of any bank,
building and loan, or savings and loan association, incorporated or
organized under the laws of this State or of the United States, where
such services do not constitute the principal employment of the
individual;

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1 (I) Service with respect to which unemployment insurance is 2 payable under an unemployment insurance program established by 3 an Act of Congress;

(J) Service performed by agents of mutual fund brokers or
dealers in the sale of mutual funds or other securities, by agents of
insurance companies, exclusive of industrial insurance agents or by
agents of investment companies, if the compensation to such agents
for such services is wholly on a commission basis;

9 (K) Services performed by real estate salesmen or brokers who 10 are compensated wholly on a commission basis;

11 (L) Services performed in the employ of any veterans' 12 organization chartered by Act of Congress or of any auxiliary 13 thereof, no part of the net earnings of which organization, or 14 auxiliary thereof, inures to the benefit of any private shareholder or 15 individual;

16 (M) Service performed for or in behalf of the owner or operator 17 of any theater, ballroom, amusement hall or other place of 18 entertainment, not in excess of 10 weeks in any calendar year for 19 the same owner or operator, by any leader or musician of a band or 20 orchestra, commonly called a "name band," entertainer, vaudeville 21 artist, actor, actress, singer or other entertainer;

(N) Services performed after January 1, 1973 by an individual
for a labor union organization, known and recognized as a union
local, as a member of a committee or committees reimbursed by the
union local for time lost from regular employment, or as a part-time
officer of a union local and the remuneration for such services is
less than \$1,000.00 in a calendar year;

(O) Services performed in the sale or distribution of merchandise
by home-to-home salespersons or in-the-home demonstrators whose
remuneration consists wholly of commissions or commissions and
bonuses;

32 (P) Service performed in the employ of a foreign government,
33 including service as a consular, nondiplomatic representative, or
34 other officer or employee;

35 (Q) Service performed in the employ of an instrumentality 36 wholly owned by a foreign government if (i) the service is of a character similar to that performed in foreign countries by 37 38 employees of the United States Government or of an instrumentality 39 thereof, and (ii) the division finds that the United States Secretary 40 of State has certified to the United States Secretary of the Treasury 41 that the foreign government, with respect to whose instrumentality 42 exemption is claimed, grants an equivalent exemption with respect to similar services performed in the foreign country by employees 43 44 of the United States Government and of instrumentalities thereof;

(R) Service in the employ of an international organization
entitled to enjoy the privileges, exemptions and immunities under
the International Organizations Immunities Act (22 U.S.C. s.288 et
seq.);

16

1 (S) Service covered by an election duly approved by an agency 2 charged with the administration of any other state or federal 3 unemployment compensation or employment security law, in 4 accordance with an arrangement pursuant to R.S.43:21-21 during 5 the effective period of such election;

6 (T) Service performed in the employ of a school, college, or 7 university if such service is performed (i) by a student enrolled at 8 such school, college, or university on a full-time basis in an 9 educational program or completing such educational program 10 leading to a degree at any of the severally recognized levels, or (ii) 11 by the spouse of such a student, if such spouse is advised at the time 12 such spouse commences to perform such service that (I) the 13 employment of such spouse to perform such service is provided 14 under a program to provide financial assistance to such student by such school, college, or university, and (II) such employment will 15 16 not be covered by any program of unemployment insurance;

17 (U) Service performed by an individual who is enrolled at a 18 nonprofit or public educational institution which normally 19 maintains a regular faculty and curriculum and normally has a 20 regularly organized body of students in attendance at the place 21 where its educational activities are carried on, as a student in a full-22 time program, taken for credit at such institution, which combines 23 academic instruction with work experience, if such service is an 24 integral part of such program, and such institution has so certified 25 to the employer, except that this subparagraph shall not apply to 26 service performed in a program established for or on behalf of an 27 employer or group of employers;

(V) Service performed in the employ of a hospital, if such
service is performed by a patient of the hospital; service performed
as a student nurse in the employ of a hospital or a nurses' training
school by an individual who is enrolled and regularly attending
classes in a nurses' training school approved under the laws of this
State;

34 (W) Services performed after the effective date of this
35 amendatory act by agents of mutual benefit associations if the
36 compensation to such agents for such services is wholly on a
37 commission basis;

38 (X) Services performed by operators of motor vehicles weighing 39 18,000 pounds or more, licensed for commercial use and used for 40 the highway movement of motor freight, who own their equipment 41 or who lease or finance the purchase of their equipment through an 42 entity which is not owned or controlled directly or indirectly by the 43 entity for which the services were performed and who were 44 compensated by receiving a percentage of the gross revenue 45 generated by the transportation move or by a schedule of payment 46 based on the distance and weight of the transportation move;

47 (Y) (Deleted by amendment, P.L.2009, c.211.)

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1 (Z) Services performed, using facilities provided by a travel 2 agent, by a person, commonly known as an outside travel agent, 3 who acts as an independent contractor, is paid on a commission 4 basis, sets his own work schedule and receives no benefits, sick 5 leave, vacation or other leave from the travel agent owning the 6 facilities.

7 (AA) Services provided by a commercial fisherman whose
8 compensation is comprised solely of a percentage of fish caught or
9 a percentage of the proceeds from the sale of the catch.

10 (8) If one-half or more of the services in any pay period 11 performed by an individual for an employing unit constitutes 12 employment, all the services of such individual shall be deemed to 13 be employment; but if more than one-half of the service in any pay 14 period performed by an individual for an employing unit does not 15 constitute employment, then none of the service of such individual 16 shall be deemed to be employment. As used in this paragraph, the 17 term "pay period" means a period of not more than 31 consecutive 18 days for which a payment for service is ordinarily made by an 19 employing unit to individuals in its employ.

20 (9) Services performed by the owner of a limousine franchise
21 (franchisee) shall not be deemed to be employment subject to the
22 "unemployment compensation law," R.S.43:21-1 et seq., with
23 regard to the franchisor if:

24 (A) The limousine franchisee is incorporated;

(B) The franchisee is subject to regulation by the InterstateCommerce Commission;

(C) The limousine franchise exists pursuant to a written
franchise arrangement between the franchisee and the franchisor as
defined by section 3 of P.L.1971, c.356 (C.56:10-3); and

30 (D) The franchisee registers with the Department of Labor and
31 Workforce Development and receives an employer registration
32 number.

33 (10)Services performed by a legal transcriber, or certified court 34 reporter certified pursuant to P.L.1940, c.175 (C.45:15B-1 et seq.), shall not be deemed to be employment subject to the 35 "unemployment compensation law," R.S.43:21-1 et seq., if those 36 37 services are provided to a third party by the transcriber or reporter 38 who is referred to the third party pursuant to an agreement with 39 another legal transcriber or legal transcription service, or certified 40 court reporter or court reporting service, on a freelance basis, 41 compensation for which is based upon a fee per transcript page, flat 42 attendance fee, or other flat minimum fee, or combination thereof, 43 set forth in the agreement.

For purposes of this paragraph (10): "legal transcription service"
and "legal transcribing" mean making use, by audio, video or voice
recording, of a verbatim record of court proceedings, depositions,
other judicial proceedings, meetings of boards, agencies,
corporations, or other bodies or groups, and causing that record to

be printed in readable form or produced on a computer screen in
 readable form; and "legal transcriber" means a person who engages
 in "legal transcribing."

4 (j) "Employment office" means a free public employment 5 office, or branch thereof operated by this State or maintained as a 6 part of a State-controlled system of public employment offices.

(k) (Deleted by amendment, P.L.1984, c.24.)

8 (1) "State" includes, in addition to the states of the United States
9 of America, the District of Columbia, the Virgin Islands and Puerto
10 Rico.

11 (m) "Unemployment."

7

(1) An individual shall be deemed "unemployed" for any weekduring which:

(A) The individual is not engaged in full-time work and with 14 15 respect to which his remuneration is less than his weekly benefit 16 rate, including any week during which he is on vacation without 17 pay; provided such vacation is not the result of the individual's 18 voluntary action, except that for benefit years commencing on or 19 after July 1, 1984, an officer of a corporation, or a person who has 20 more than a 5% equitable or debt interest in the corporation, whose 21 claim for benefits is based on wages with that corporation shall not 22 be deemed to be unemployed in any week during the individual's 23 term of office or ownership in the corporation; or

(B) The individual is eligible for and receiving a selfemployment assistance allowance pursuant to the requirements of
P.L.1995, c.394 (C.43:21-67 et al.).

27 (2) The term "remuneration" with respect to any individual for 28 benefit years commencing on or after July 1, 1961, and as used in 29 this subsection, shall include only that part of the same which in 30 any week exceeds 20% of his weekly benefit rate (fractional parts 31 of a dollar omitted) or \$5.00, whichever is the larger, and shall not 32 include any moneys paid to an individual by a county board of 33 elections for work as a board worker on an election day or for work 34 pursuant to subsection d. of section 1 of P.L.2021, c.40 (C.19:15A-35 1) during the early voting period.

36 (3) An individual's week of unemployment shall be deemed to
37 commence only after the individual has filed a claim at an
38 unemployment insurance claims office, except as the division may
39 by regulation otherwise prescribe.

(n) "Unemployment compensation administration fund" means
the unemployment compensation administration fund established by
this chapter (R.S.43:21-1 et seq.), from which administrative
expenses under this chapter (R.S.43:21-1 et seq.) shall be paid.

(o) "Wages" means remuneration paid by employers for
employment. If a worker receives gratuities regularly in the course
of his employment from other than his employer, his "wages" shall
also include the gratuities so received, if reported in writing to his
employer in accordance with regulations of the division, and if not

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so reported, his "wages" shall be determined in accordance with the minimum wage rates prescribed under any labor law or regulation of this State or of the United States, or the amount of remuneration actually received by the employee from his employer, whichever is the higher.

6 (p) "Remuneration" means all compensation for personal 7 services, including commission and bonuses and the cash value of 8 all compensation in any medium other than cash.

9 (q) "Week" means for benefit years commencing on or after 10 October 1, 1984, the calendar week ending at midnight Saturday, or 11 as the division may by regulation prescribe.

(r) "Calendar quarter" means the period of three consecutive
calendar months ending March 31, June 30, September 30, or
December 31.

(s) "Investment company" means any company as defined in
subsection a. of section 1 of P.L.1938, c.322 (C.17:16A-1).

17 (t) (1) (Deleted by amendment, P.L.2001, c.17).

(2) "Base week," commencing on or after January 1, 1996 andbefore January 1, 2001, means:

20 (A) Any calendar week during which the individual earned in 21 employment from an employer remuneration not less than an 22 amount which is 20% of the Statewide average weekly 23 remuneration defined in subsection (c) of R.S.43:21-3 which 24 amount shall be adjusted to the next higher multiple of \$1.00 if not 25 already a multiple thereof, except that if in any calendar week an 26 individual subject to this subparagraph (A) is in employment with 27 more than one employer, the individual may in that calendar week 28 establish a base week with respect to each of the employers from 29 whom the individual earns remuneration equal to not less than the 30 amount defined in this subparagraph (A) during that week; or

31 (B) If the individual does not establish in his base year 20 or 32 more base weeks as defined in subparagraph (A) of this paragraph 33 (2), any calendar week of an individual's base year during which the 34 individual earned in employment from an employer remuneration 35 not less than an amount 20 times the minimum wage in effect pursuant to section 5 of P.L.1966, c.113 (C.34:11-56a4) on October 36 37 1 of the calendar year preceding the calendar year in which the 38 benefit year commences, which amount shall be adjusted to the next 39 higher multiple of \$1.00 if not already a multiple thereof, except 40 that if in any calendar week an individual subject to this 41 subparagraph (B) is in employment with more than one employer, 42 the individual may in that calendar week establish a base week with 43 respect to each of the employers from whom the individual earns 44 remuneration not less than the amount defined in this subparagraph 45 (B) during that week.

46 (3) "Base week," commencing on or after January 1, 2001,
47 means any calendar week during which the individual earned in
48 employment from an employer remuneration not less than an

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1 amount 20 times the minimum wage in effect pursuant to section 5 2 of P.L.1966, c.113 (C.34:11-56a4) on October 1 of the calendar 3 year preceding the calendar year in which the benefit year 4 commences, which amount shall be adjusted to the next higher 5 multiple of \$1.00 if not already a multiple thereof, except that if in any calendar week an individual subject to this paragraph (3) is in 6 7 employment with more than one employer, the individual may in 8 that calendar week establish a base week with respect to each of the 9 employers from whom the individual earns remuneration equal to 10 not less than the amount defined in this paragraph (3) during that 11 week.

12 (u) "Average weekly wage" means the amount derived by 13 dividing an individual's total wages received during his base year 14 base weeks (as defined in subsection (t) of this section) from that 15 most recent base year employer with whom he has established at 16 least 20 base weeks, by the number of base weeks in which such 17 wages were earned. In the event that such claimant had no employer 18 in his base year with whom he had established at least 20 base 19 weeks, then such individual's average weekly wage shall be 20 computed as if all of his base week wages were received from one 21 employer and as if all his base weeks of employment had been performed in the employ of one employer. 22

23 For the purpose of computing the average weekly wage, the 24 monetary alternative in subparagraph (B) of paragraph (2) of 25 subsection (e) of R.S.43:21-4 shall only apply in those instances 26 where the individual did not have at least 20 base weeks in the base 27 For benefit years commencing on or after July 1, 1986, year. "average weekly wage" means the amount derived by dividing an 28 29 individual's total base year wages by the number of base weeks 30 worked by the individual during the base year; provided that for the 31 purpose of computing the average weekly wage, the maximum 32 number of base weeks used in the divisor shall be 52.

33 (v) "Initial determination" means, subject to the provisions of 34 R.S.43:21-6(b)(2) and (3), a determination of benefit rights as 35 measured by an eligible individual's base year employment with a 36 single employer covering all periods of employment with that 37 employer during the base year.

38 (w) "Last date of employment" means the last calendar day in 39 the base year of an individual on which he performed services in 40 employment for a given employer.

(x) "Most recent base year employer" means that employer with 41 42 whom the individual most recently, in point of time, performed 43 service in employment in the base year.

44 (y) (1) "Educational institution" means any public or other 45 nonprofit institution (including an institution of higher education):

46 (A) In which participants, trainees, or students are offered an 47 organized course of study or training designed to transfer to them 21

1 knowledge, skills, information, doctrines, attitudes or abilities from, 2 by or under the guidance of an instructor or teacher; 3 (B) Which is approved, licensed or issued a permit to operate as 4 a school by the State Department of Education or other government 5 agency that is authorized within the State to approve, license or issue a permit for the operation of a school; and 6 7 (C) Which offers courses of study or training which may be 8 academic, technical, trade, or preparation for gainful employment in 9 a recognized occupation. 10 (2) "Institution of higher education" means an educational 11 institution which: 12 (A) Admits as regular students only individuals having a 13 certificate of graduation from a high school, or the recognized 14 equivalent of such a certificate; (B) Is legally authorized in this State to provide a program of 15 16 education beyond high school; 17 (C) Provides an educational program for which it awards a 18 bachelor's or higher degree, or provides a program which is acceptable for full credit toward such a degree, a program of post-19 20 graduate or post-doctoral studies, or a program of training to 21 prepare students for gainful employment in a recognized 22 occupation; and 23 (D) Is a public or other nonprofit institution. 24 Notwithstanding any of the foregoing provisions of this 25 subsection, all colleges and universities in this State are institutions 26 of higher education for purposes of this section. 27 (z) "Hospital" means an institution which has been licensed, certified or approved under the law of this State as a hospital. 28 29 (cf: P.L.2021, c.346, s.1) 30 31 5. This act shall take effect immediately. 32 33 34 **STATEMENT** 35 36 This bill requires enhanced reviews of death records two months 37 prior to an election, permits remote training for certain election 38 workers, and exempts election worker compensation from taxation 39 and remuneration. 40 Under current law, once per month, the health officer or other 41 officer in charge of records of death in each municipality files lists 42 of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the 43 44 municipality is located. Also, election workers are required to 45 attend an in-person instructional session at least once every two 46 years. Finally, election worker compensation is included in gross income for the purposes of taxation. 47

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1 This bill requires that for the two months immediately preceding 2 a primary or general election, the officer in charge of records of 3 death would file bi-weekly reports to the commissioner of 4 registration. The commissioner of registration would then have 10 5 days to investigate the list and remove any deceased voter from the voter rolls. 6

7 This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may 8 9 also conduct instructional sessions remotely, by electronic means, 10 to any district board member who has completed the instructional 11 session in person within the last four years. The county boards of 12 elections would implement the procedures for conducting a remote 13 session, which would need to be approved by the Secretary of State. 14 The procedures would need to be reviewed and approved once 15 every two years. 16 This bill also exempts election worker compensation, for work

17 performed on election day or during the early voting period, from gross income taxation and remuneration, for workers' compensation 18

19 purposes.

STATEMENT TO

SENATE, No. 2867

STATE OF NEW JERSEY

DATED: JUNE 27, 2022

The Senate Budget and Appropriations Committee reports favorably Senate Bill No. 2867.

This bill requires enhanced reviews of death records two months prior to an election, permits remote training for certain election workers, and exempts election worker compensation from taxation and remuneration.

Under current law, once per month, the health officer or other officer in charge of records of death in each municipality files lists of all persons 18 years of age or older who have died with the commissioner of registration for the county in which the municipality is located. Also, election workers are required to attend an in-person instructional session at least once every two years. Finally, election worker compensation is included in gross income for the purposes of taxation.

This bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also exempts election worker compensation, for work performed on election day or during the early voting period, from gross income taxation and remuneration, for workers' compensation purposes.

As reported by the committee, Senate Bill No. 2867 is identical to Assembly Bill No. 3823 (2R) which was also reported by the committee on this date.

FISCAL IMPACT:

The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.

LEGISLATIVE FISCAL ESTIMATE SENATE, No. 2867 STATE OF NEW JERSEY 220th LEGISLATURE

DATED: JUNE 29, 2022

SUMMARY

Synopsis:	Requires enhanced review of death records two months prior to election; permits remote training for certain election workers; exempts election worker compensation from taxation and remuneration.
Type of Impact:	Annual State revenue decrease; annual local expenditure increases.
Agencies Affected:	Department of State, local governments.

Office of Legislative Services Estimate

Fiscal Impact	Year 1	<u>Year 2</u>	<u>Year 3</u>
State Revenue Decrease		Indeterminate	
Local Cost Increase		Indeterminate	

- The Office of Legislative Services (OLS) estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax. The revenue loss is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election).
- Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election.

BILL DESCRIPTION

This bill revises voter roll and election worker training processes and exempts election worker compensation from State gross income taxation and remuneration, for workers' compensation purposes.

The bill requires that for the two months immediately preceding a primary or general election, the officer in charge of records of death would file bi-weekly reports to the commissioner of



registration. The commissioner of registration would then have 10 days to investigate the list and remove any deceased voter from the voter rolls.

This bill also clarifies that instructional sessions for election workers are to be conducted in person. A county board of elections may also conduct instructional sessions remotely, by electronic means, to any district board member who has completed the instructional session in person within the last four years. The county boards of elections would implement the procedures for conducting a remote session, which would need to be approved by the Secretary of State. The procedures would need to be reviewed and approved once every two years.

This bill also exempts election worker compensation, earned either during the early voting period or on election day, from gross income taxation and remuneration, for workers' compensation purposes.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The OLS estimates that the bill will result in indeterminate annual State revenue losses from the exemption of poll worker compensation from the State's gross income tax.

The State revenue loss resulting from the bill is estimated to be less than \$1 million per election and will vary annually depending on the number of hours poll workers actually work on election days, and the number and type of elections in a given year (i.e. primary, general, or special election). P.L.2022, c.5 increases the compensation of election workers from \$200 per day to \$300 per day, and the OLS estimates that the costs for early voting and election day poll workers per election is \$25 million when taking this increase into account. Assuming marginal State income tax rates of 1.4 percent to 3.5 percent yields a revenue loss between \$350,000 and \$875,000 per election.

Local governments will have their administrative workloads increased due to the bill's requirements that death records and voter rolls be updated more frequently in the two months prior to a general or primary election. Moreover, the OLS notes that if county boards of elections choose to offer instructional sessions to certain election workers remotely, the counties will be required to pay the cost of conducting the remote meetings. There is no information available to indicate if county boards of elections will choose to conduct instructional sessions remotely to arrive at a cost estimate.

Section:	State Government
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This legislative fiscal estimate has been produced by the Office of Legislative Services due to the failure of the Executive Branch to respond to our request for a fiscal note.

This fiscal estimate has been prepared pursuant to P.L.1980, c.67 (C.52:13B-6 et seq.).

Governor Murphy Signs Voting Reform Package to Strengthen New Jersey Elections

07/28/2022

TRENTON – Governor Phil Murphy today reaffirmed his commitment to securing access to voting rights by signing a series of bills to strengthen New Jersey's elections. Today's signings build on reforms to expand democracy enacted during the Murphy Administration, including automatic voter registration and in-person early voting.

"Across the nation, we continue to see one of our nation's core principles come under attack as states restrict access to the ballot," **said Governor Murphy.** "I am proud to sign legislation that will make democracy more accessible, more transparent, and stronger in our state. New Jersey will continue to move forward as we ensure that the democratic process is secure and protected."

"With this bill package, New Jersey continues to expand access to the ballot box and provide additional resources to our election officials, while strengthening the security of our elections," **Secretary of State Tahesha Way said.** "The right to vote is the very foundation of our democracy and we are committed to making voting as safe, simple, and transparent as possible."

The Governor signed the following bills into law:

A-1969/S-138 (Mukherji, Sumter, Egan/Diegnan, Greenstein) - Allows minors to serve as election workers between 5:30 a.m. and 9:00 p.m. on election days

A-3817/S-2863 (Verrelli, Benson/Zwicker, Gopal) - Requires ballot privacy sleeves at polling place; makes various changes to early and mail-in voting procedures; creates online form to update name and residence on existing voter registration record

A-3819/S-2868 (Mukherji, Dunn, Stanley/Cryan, Gopal) - Specifies circumstances when voter will be removed from permanent vote by mail status and when ballot will be sent to primary address; requires educational campaign; makes appropriation of \$5 million

A-3820/S-2869 (Karabinchak, Jaffer, Stanley/Cryan, Gopal) - Prohibits unaffiliated mail-in voters from receiving mail-in ballot for primary election; requires election officials to provide such voters certain notices; prohibits mail-in ballot envelopes from containing visible political affiliation or designation for certain elections

A-3822/S-2865 (Coughlin, DiMaio, Stanley, Dunn, Danielsen/Zwicker, Cryan) - Changes certain mail-in ballot deadlines; permits opening and canvassing of mail-in ballots prior to election day; permits pickup schedule for certain mail-in ballots; requires confirmation notice when voter changes party affiliation at MVC

A-3823/S-2867 (Sumter, Rooney, Benson, Reynolds-Jackson/Lagana, Cryan) - Requires enhanced review of death records two months prior to election; permits remote training for certain election workers; exempts election worker compensation from taxation and remuneration

A-3929/S-2899 (Mukherji, Reynolds-Jackson, Murphy/Turner, Beach) - Allows certain voters residing overseas to vote in certain elections in this State depending on overseas residency or intent to return

"The only way to strengthen our democracy is to make sure we can all participate in it, and that the people have trust in the results and the process," **said Assembly Speaker Craig J. Coughlin**. "Working together across the aisle, we accomplished just that with these new laws. By updating our voting systems to reflect the kind of world we live in today and ensuring the results reported on election night are easily understood and transparent, we safeguard the health of our democracy."

"Protecting the public's ability to participate fairly and freely in the electoral process is crucial," **said Assemblyman Joe Danielsen, sponsor of A-3822.** "With meaningful changes to our election infrastructure, we will be able to empower voters and ensure the way we count and report ballots remains efficient and transparent. These necessary updates will encourage and preserve public trust in our elections."

"Reducing the potential for fraud is an absolute necessity to ensure strong, fair elections in New Jersey," **said Assembly members Robert Karabinchak, Sadaf Jaffer, and Sterley Stanley, sponsors of the bill A-3820.** "Requiring voters who are not aligned with a political party to request a mail-in ballot for primaries will further guarantee integrity in our election process." "Serving as a poll worker is a unique opportunity for civic engagement for our youth. Today New Jersey will join many other states in allowing youth to work as poll workers, which can be a great experience for high school students or community youth programs," **said Assembly members Raj Mukherji, Shavonda Sumter, and Joseph Egan, sponsors of A-1969.** "The collective of election laws signed today will strengthen our election process and increase participation of voters throughout the state."

"New Jersey has made great strides in expanding the ways voters can cast their ballot. We continue to empower residents who want to participate in the election process," **said Assemblywomen Verlina Reynolds Jackson and Carol Murphy**, **sponsors of A-3929.** "The election reforms signed into law today, supported by legislators from both sides of the aisle, will help us to ensure New Jersey elections continue to be fair, transparent, and secure."

"Ensuring voter privacy will enhance the voter experience and strengthen their trust in our elections," **said Assembly members Anthony Verrelli and Dan Benson, sponsors of the bill A-3817.** "These new laws are necessary steps toward ensuring a fairer election process where people will feel confident when casting their vote."

"Lawmakers understood the democratic process could not stop, even in the midst of a pandemic. Still, there was much confusion going into the 2020 and 2021 elections. Both Republicans and Democrats saw the challenges that arose. Senate and Assembly members came together with this bill package to address those problems and strengthen voter confidence and election integrity," said Assembly Minority Leader John DiMaio, Assemblywoman Aura Dunn and Assemblyman Kevin J. Rooney in a joint statement.

"Voting by mail has become increasingly popular among New Jersey residents as evidenced by our past election cycle," **said Senator Joseph Cryan.** "By allowing early canvassing of mail-in ballots, this law (S-2865) will ensure results are available in a timely manner while maintaining and upholding election integrity."

"Last election cycle we faced a poll worker shortage that threatened our residents' ability to exercise their right to vote," **said Senator Patrick Diegnan.** "This law (S-138) will alleviate this worker shortage by tapping into a new sector of the labor pool."

"I am in support of all we can do to bolster trust in the electoral process, which is a backbone of our democracy. This law (S-2867) will help ensure the integrity and accuracy of our voting rolls and will also serve to uphold free and fair elections," **said Senator Joseph Lagana**. "In addition, this law will bring needed flexibility for training election workers, and allow us to maintain a steady and strong roster of qualified individuals available to work on any election day."

"This law (S-2899) guarantees that all citizens of the United States who are eligible to participate in elections are able to do so," **said Senator Shirley K. Turner.** "Even though they may not be currently residing in the country, they are still citizens of the United States and deserve to be heard in our elections."

"Ensuring our elections are fair and genuine is crucial in preserving our democracy," **said Senator Andrew Zwicker.** "This law (S-2863) will guarantee that privacy is maintained through the entire voting process for our voters so that they feel secure when casting their ballots."