



PAYROLL CURRENTLY

The Compliance Publication of the American Payroll Association

Volume 18

Issue # 3

March 5, 2010

New Jersey

Employer audits with suspension or revocation of business licenses for labor, tax law violations authorized. Effective 7-13-10, the Commissioner of the Department of Labor and Workforce Development may audit an employer that fails to maintain and report wage, benefit, and tax information to the state for one or more employees, and also fails to pay wages, benefits, or taxes. The audit must take place within 12 months after the Commissioner has determined that a violation has occurred. If in the course of the audit the Commissioner determines that the employer has continually failed to report records and pay wages, taxes, or benefits, the Commissioner has the authority to suspend or revoke the business license of the employer. Notice and an opportunity for a hearing must be provided to the employer [S.B. 2773, L. 2010].