

Contract no. 1676

T

LIBRARY
INSTITUTE OF MANAGEMENT
ADMINISTRATION

OCT 28 1991

RUTGERS UNIVERSITY

A G R E E M E N T

Between the

BOROUGH OF POMPTON LAKES

and

**POMPTON LAKES POLICEMEN'S BENEVOLENT ASSOCIATION
LOCAL NO. 161**

January 1, 1991 through December 31, 1993

**LOCCKE & CORREIA P.A.
24 Salem Street
Hackensack, NJ 07601**

(201) 488-0880

balance" will result in a lower tax rate than a negative "reserve balance". In addition, the higher the positive "reserve balance", the lower your unemployment tax rate will be.

TEMPORARY DISABILITY TAX RATE DETERMINATION

The process for determining temporary disability tax rates is essentially the same as discussed above for unemployment, using the disability payment/benefit experience instead.

CONTROLLING UNEMPLOYMENT AND TEMPORARY DISABILITY COSTS

You can affect the amount of unemployment and temporary disability taxes you pay by careful attention to the factors within your control that help determine your tax rates. As the employer, you are notified of all charges against your account. Review this material carefully to ensure that all charges are correct. Report any instances where former employees refuse to return to work, or are unavailable or unable to work, or if they are employed and still receiving benefits. Be sure to pay your taxes in a timely manner to avoid interest and penalty charges. **REMEMBER, YOUR TAX RATES AND THE AMOUNT OF TAXES YOU WILL PAY ARE AFFECTED BY THE AMOUNT OF TAXES YOU HAVE PAID AS WELL AS THE BENEFIT CHARGES TO YOUR ACCOUNT.**

In addition, a voluntary contribution to your unemployment account may save you money by lowering your tax rate.

VOLUNTARY CONTRIBUTIONS

You will be notified annually of your unemployment tax rate for the fiscal year beginning July 1. At that time, you have the opportunity to make a voluntary payment to your account. Such payment may lower your unemployment tax rate by increasing your "reserve ratio". This can result in a substantial savings over a year's time. Instructions for making this calculation are included with the notice of your new rate. Any regional tax office can provide assistance in determining if a voluntary payment will reduce your taxes. The option of voluntary contribution is not available for temporary disability rates.

UNEMPLOYMENT BENEFIT CHARGES

Whenever unemployment benefits are paid to a former employee, the amount of the payment is charged to the employer's account. You, the employer, are notified of these charges quarterly via the Form B-187Q, "Unemployment Benefits Charged to Experience Rating Account". Be sure to inspect this record to be certain that only proper charges are made to your account. Erroneous charges can be removed, but only if you make it known they are wrong.

Also, keep in mind that the intent of the Unemployment Compensation Law is to lessen the economic insecurity caused by involuntary unemployment. When a former employee files for unemployment benefits, you will be notified that a claim has been filed and information regarding the employee's reason for separation from work will be requested. If the person is not working for a reason other than a lack of work, notify the unemployment office of the reason for separation. By cooperating with the local unemployment offices, you will help insure that only former employees entitled to benefits are receiving them.

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CONTRACT

THIS CONTRACT made by and between the POMPTON LAKES POLICEMEN'S BENEVOLENT ASSOCIATION, LOCAL NO. 161, 25 Lenox Avenue, Pompton Lakes, New Jersey, hereinafter referred to as the "PBA" and the BOROUGH OF POMPTON LAKES, a municipal corporation of the State of New Jersey, 25 Lenox Avenue, Pompton Lakes, New Jersey, hereinafter referred to as the "BOROUGH".

PRKAMBLE -..

It is the intent and purpose of the parties hereto that this Agreement covering rates of pay, hours of work and conditions of employment, will promote a spirit of cooperation between the Borough and its Employees in the Police Department represented by the PBA and that the Employees represented thereby will serve to maintain and increase individual efficiency and quality of service so as to avoid interruption and interference with the efficient operation of the Police Department in the Borough and this contract will express the complete agreement on all negotiable terms and conditions of employment between the parties so that the Borough will receive a fair day's work for a fair day's pay as provided in this contract. The PBA is in full agreement with the objective of Employee performance and efficiency consistent with the safety, good health and sustained effort of such Employees.

ARTICLE I

RECOGNITION

Section 1

The Borough hereby recognizes that the PBA is the exclusive representative for collective negotiations and bargaining concerning the terms and conditions of employment of the Employees in said bargaining unit. However, nothing herein shall be so construed as to prevent any official of the Borough from meeting with any employee organization or individual Employee for the purpose of hearing the views and requests of the members of said organization or of said individual so long as (a) the PBA is informed of the meeting (b) any changes or modifications in the terms and conditions of employment provided for in this contract are to be made through negotiations and collective bargaining with the PBA and (c) said individual or minority organization shall not represent or process grievances provided for in this contract.

Section 2

Nothing shall be construed so as to deny any individual Employee of the Police Department his or her rights under Civil Service Laws or Rules or Regulations promulgated by the State of New Jersey.

Section 3

The bargaining unit shall include all Employees in the Police Department excluding the Chief of Police.

ARTICLE II

EFFECTIVE DATE OF AGREEMENT

Section 1

This contract shall cover the period of time from January 1, 1991 to December 31, 1993, inclusive and neither party shall abrogate the terms of the contract during its term of existence. All salaries and fringe benefits provided for in this contract shall be retroactive to January 1, 1991.

Section 2

This contract shall become effective only when signed for the Borough by the Mayor and Borough Clerk and by the authorized representatives of the PBA.

ARTICLE III

CEREMONIAL ACTIVITIES

In the event a Police Officer in another Department in the State of New Jersey is killed in the line of duty, the Borough will permit at least one (1) uniformed Police Officer of the Borough to participate in funeral services for the deceased Officer.

Subject to the availability of same, the Borough will permit a Borough Police vehicle to be utilized by the members in the funeral service.

Police Officers participating in such funeral service shall not be entitled to any compensation during the time in which they are participating in said funeral service unless otherwise agreed to by the Chief of Police.

ARTICLE -IV

PERSONNEL FILES

A. A personnel file shall be established and maintained for each Employee covered by this Agreement. Such files are confidential records and shall be maintained in the office of the Chief of Police, and may be reviewed by the Police, Mayor and/or Governing Body.

B. Upon advance notice and at reasonable times, any member of the Police Department may at any time review his personnel file only. However, this appointment for review must be made through the Chief of Police or his designated representative and the Chief of Police and/or his designee shall be present during such review.

C. Whenever a written complaint concerning an Officer or his actions is to be placed in his personnel file, a copy shall be made available to him and he shall be given the opportunity to rebut it if he so desires, and he shall be permitted to place said rebuttal in his file. When the Employee is given a copy of the complaint, the identification of the complainant shall be excised.

D. All personnel files will be carefully maintained and safeguarded permanently, and nothing placed in any file shall be removed therefrom unless the Chief of Police in his

sole discretion decides to remove a past disciplinary action.

E. Only disciplinary citations arising out of Paragraph D shall be subject to Article XV of this Agreement.

F. Each Employee shall be supplied with a written certification from the Borough, during the month of November of each year, which shall state the number of accumulated vacation days, holidays taken, sick days, personal days and any other time which is available to the Officer.

ARTICLE V

HOURS OF WORK

Section 1

The basic work week for all regular Employees of the Police Department shall be forty (40) hours per week at the rate of eight (8) hours per day.

Section 2 - Overtime

The Borough has the right to schedule overtime work when it is required and in the manner most advantageous to the Borough and consistent with the requirements of municipal employment and in the public interest. Overtime shall be paid to all Employees excluding Detectives (when on routine patrol), of the Police Department at the rate of one and one-half (1½) times the hourly rate of such Employee based upon a forty (40) hour week. All Sergeants and Patrolmen shall have the right to elect compensation as either time and one-half (1½) paid overtime or time and one-half (1½) compensatory time whenever working for the Borough on extra duty. The only exception shall be when the budget for police overtime is over expended, at which time there shall be time and one-half (1½) compensatory overtime as the form of compensation. Such compensatory overtime shall accrue in a compensatory Time Off

Bank (C.T.O. Bank) which shall be utilized at the election of the employee, subject only to prior departmental approval. Lieutenants and Captains shall be compensated at the straight time rate or extra duty performed. Said straight time rate shall be compensated in compensatory time off which time shall be used within thirty (30) days of its accrual or it shall be waived. All other accrued compensatory time off shall be used within 90 days of its accrual or it shall be waived.

ARTICLE VI

HOLIDAYS

Section 1

A. All Employees of the Police Department shall have the following Holidays:

- | | |
|---------------------------|--------------------------|
| 1. New Year's Day | 8. Independence Day |
| 2. Martin Luther King Day | 9. Labor Day |
| 3. Lincoln's Birthday | 10. Columbus Day |
| 4. Washington's Birthday | 11. General Election Day |
| 5. Good Friday | 12. Veteran's Day |
| 6. Easter | 13. Thanksgiving Day |
| 7. Memorial Day | 14. Christmas Day |

Section 2

A. Each Employee in the Police Department shall receive, in addition to the Holidays set forth herein, three (3) personal days which shall be determined by the Employee and approved in advance by the Chief of Police or in his absence, the Senior Departmental Officer.

ARTICLE -VII

VACATION DAYS

Section 1

Each full time Employee shall be entitled to one (1) working day of vacation for each month of employment up to and including twelve (12) working days in each succeeding calendar year up to and including the completion of five (5) years of service; fifteen (15) working days in each year of service over five (5) years up to and including the completion of ten (10) years of service; eighteen (18) working days in each year of service over ten (10) years up to and including the completion of fifteen (15) years of service; twenty (20) working days in each year of service over fifteen (15) years up to and including the completion of twenty (20) years of service. An additional working day will be given for each year of service to a maximum of twenty-five (25) working days.

Section 2

When, in any calendar year, the annual vacation leave or any part thereof is granted and not taken by reason of the pressure of work, such annual vacation leave or part thereof granted and not taken shall accumulate to the credit of the individual Employee, and shall be granted and may be taken

during the next succeeding calendar year only. Any such accumulated annual vacation leave not taken shall thereafter lapse and be forfeited by such Employee.

ARTICLE VIII

SICK LEAVE

Section 1

Each Employee of the Police Department shall be entitled to fifteen (15) sick leave days per year. Any sick leave days which are not used shall accrue and accumulate in a sick leave time bank.

Section 2

Upon an employee's retirement, as is defined by the New Jersey Public Employment Retirement Statutes, said retiring employee shall receive one-half ($\frac{1}{2}$) of all accrued and accumulated sick days as a retirement benefit. These days so calculated shall be added to said employee's terminal leave. During the period of such terminal leave the retiring employee shall receive full pay and benefits as are otherwise provided by this contract, during the period of terminal leave.

ARTICLE IX

DEATH IN FAMILY LEAVE

A. In the event of death in the Employee's immediate family, the Employee shall be granted time off without loss of pay from the day of death or the day of the funeral, but in no event shall said leave exceed five (5) calendar days.

B. The "immediate family" shall include only husband, wife, child, parents, grandparents, sister, brother, or in-laws of the Employee.

C. Reasonable verification of the event may be required by the Borough.

D. Such bereavement leave is not in addition to other time off consisting of scheduled holidays, personal days, vacation time and/or compensatory time.

E. An Employee may make a request of the Department Head or his designated representatives for time off to attend a funeral separate and distinct from bereavement leave. Such request, if granted by the Department Head or his designated representative shall be charged, at the option of the Employee, either as a personal day or against accumulated compensatory time off.

ARTICLE X

TERMINAL LEAVE

Upon application for retirement and if qualified therefor an Employee shall receive ninety (90) calendar days Terminal Leave with full wages and benefits. Terminal Leave shall commence ninety (90) days prior to the effective date of his or her retirement, and the Employee shall not be required to report for or perform any duties during such period of Terminal Leave.

ARTICLE XI

LONGEVITY

Four (4) Years of Continuous Service.....2½ of Base Pay
Seven (7) Years of Continuous Service.....3½ of Base Pay
Eight (8) Years of Continuous Service.....4½ of Base Pay
Eleven (11) Years of Continuous Service.....5½ of Base Pay
Twelve (12) Years of Continuous Service.....6½ of Base Pay
Fifteen (15) Years of Continuous Service.....7½ of Base Pay
Sixteen (16) Years of Continuous Service.....8½ of Base Pay
Nineteen (19) Years of Continuous Service.....9½ of Base Pay
Twenty (20) Years of Continuous Service.....10½ of Base Pay
(Maximum)

ARTICLE XII

UNIFORMS

A. All duty sworn members of the Police Department shall have a complete uniform issued upon appointment and shall receive each year thereafter a uniform allowance of Four Hundred Seventy-Five (\$475.00) Dollars payable on or before May 15.

Such allowance shall be used to cover the cost of replacement and maintenance of same, and shall be regulated by the Chief of Police or duly authorized person acting in his stead. Nothing herein shall be construed to deny any member of the Police Department his uniform allowance when he or she is assigned to perform such duties which do not require the wearing of a uniform by the Chief of Police.

ARTICLE XII

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A. All duty sworn members of the Police Department shall have a complete uniform issued upon appointment and shall receive each year thereafter a uniform allowance of Four Hundred Seventy-Five (\$475.00) Dollars payable on or before May 15.

Such allowance shall be used to cover the cost of replacement and maintenance of same, and shall be regulated by the Chief of Police or duly authorized person acting in his stead. Nothing herein shall be construed to deny any member of the Police Department his uniform allowance when he or she is assigned to perform such duties which do not require the wearing of a uniform, by the Chief of Police.

B. Uniforms lost or destroyed by the negligence of the Employee shall be replaced by the Employee at his own expense with such negligence to be determined by the Chief of Police or Officer acting in his place.

ARTICLE XIII

SAFETY EQUIPMENT

The Borough shall provide for metal cages or screens in all Police vehicles used for the transportation of prisoners.

ARTICLE XIV

MEDICAL INSURANCE AND DISABILITY COVERAGE

A. Upon retirement from the Police Department, after twenty-five (25) years of service, or because of a disability pension, each Employee shall receive those medical insurance benefits that he or she would be receiving if he or she were an active member of the Department until he or she reaches the age to qualify for Medicare coverage. The benefits provided are:

BLUE CROSS

BLUE SHIELD

RIDER "J" COVERAGE

MAJOR MEDICAL

\$15,000.00 LIFE INSURANCE

B. The Borough retains the right to change insurance carriers so long as compatible benefits are provided.

C. Effective January 1, 1993 employees covered by this contract shall be provided with a disability compensation program. The type of program and level of coverage shall be as is presently defined in what is commonly known as the State of New Jersey Temporary Disability program. A copy of the present form of program is annexed as schedule B. The public employer and the individual employee shall each pay one-half ($\frac{1}{2}$) of the cost of this plan upon its implementation.

ARTICLE XV

GRIEVANCE PROCEDURE

PURPOSE:

The purpose of this procedure is to secure, at the lowest possible level, an equitable solution to the problems which may arise affecting the terms and conditions of this Agreement.

Nothing herein shall be construed as limiting the right of any Employee having a grievance to discuss the matter informally with any appropriate member of the Department.

DEFINITION:

For purposes of this Agreement, the term "grievance" means any complaint, difference or dispute between the Employer and any Employee with respect to an interpretation, or application or violation of any of the provisions of this Agreement.

STEPS TO GRIEVANCE PROCEDURE:

The following constitutes the sole and exclusive method for resolving grievances between the parties covered by this Agreement, and shall be followed in its entirety. It is understood that any Borough action which may constitute a

violation of this Agreement may only be raised by way of this procedure, this being the sole and exclusive method of resolution.

FAILURE TO RESPOND:

Failure to respond at any Step in this procedure by the Borough or its agents, shall be deemed to be a negative response, and upon the termination of the applicable time limits the Grievant may proceed to the next Step.

Time limits may be extended to the parties by mutual written agreement, and all days refer to calendar days.

The Borough reserves the right to file, in writing, a grievance on its behalf with the Executive Board of the PBA, which shall conduct a conference with the representatives of the Borough within ten (10) days of filing of the grievance.

STEP ONE:

- (A) An aggrieved Employee, or the PBA on behalf of the aggrieved Employee or Employees, or the Borough, shall institute action under the provisions hereof, within ten (10) calendar days of the occurrence of the grievance, and an earnest effort shall be made to settle the differences between the aggrieved Employee and his immediate supervisor, for the purpose of resolving the matter informally. Failure to act within said ten (10) calendar days shall be deemed to constitute an abandonment of the grievance.
- (B) The supervisor shall render a decision within five (5) calendar days after receipt of the grievance.

STEP TWO:

- (A) In the event a satisfactory settlement has not been reached the Employee or the PBA shall, in writing and signed, file his grievance with the Chief of Police within five (5) business days following the determination at STEP ONE.
- (B) The Chief of Police shall render a written decision within five (5) working days from the receipt of the grievance.

STEP THREE:

In the event the grievance has not been resolved at STEP TWO then within five (5) working days following the determination the matter may be referred to the Borough Administrator who shall review the matter and made written determination within fifteen (15) calendar days from the receipt of the grievance.

STEP FOUR:

- (A) In the event the grievance has not been resolved at STEP THREE, then within ten (10) calendar days, the matter may be referred to arbitration by the parties for resolution and disposition, and will be referred to the Public Employment Relations Commission pursuant to the rules of said PERC.
- (B) The Arbitrator shall have no power to modify, alter, or amend the provisions of this contract, shall be bound and limited by the submission presented to him by the parties, shall set forth his findings of fact and conclusions of law, and shall be bound by the provisions of State and Federal Law.
- (C) The costs of the arbitration shall be shared equally by the parties.
- (D) The Arbitrator's determination shall be in writing.
- (E) The Arbitrator's decision shall be final and binding.
- (F) Only the PBA and/or the Borough shall have the right to submit a matter to arbitration.

MISCELLANEOUS:

The following items are specifically not subject matters for a grievance:

A. Failure or refusal of the Borough to review the contract of a probationary or part-time Departmental Employee or matters in which the Borough is without authority to act upon.

B. Where the grieved Employee utilizes Civil Service Commission, the Courts, or any other method of review.

C. Disputes or differences regarding classifications of positions, promotions of Employees, pension and elimination of positions where such disputes and grievances are regulated by Civil Service Law, Rules and Regulations or by any other State Statute.

ARTICLE XVI

SALARIES

The base wage rates for Employees covered by this Agreement are set forth in Schedule A.

ARTICLE XVII

DISCHARGES AND DISCIPLINE

Section 1

The Borough shall not discharge, discipline or suspend any Employee without just cause. Before any Employee shall be discharged, disciplined or suspended, there shall be a conference held between the PBA representative and a duly authorized representative of the Borough.

Section 2

A grievance by any Employee claiming that he or she has been unjustly disciplined or discharged must be submitted to the Borough in writing within five (5) business days of such discipline or discharge; otherwise, the same will be considered and agreed to have been made for just cause.

Section 3

All warnings to an Employee shall be given in writing and a copy of any such warning shall be given to the PBA representative provided the Employee involved signs a document releasing such reprimand to the PBA. If no grievance is made in writing to the Borough to dispute such warning within five (5) days of any such warning, it will be considered and agreed

that the warning was justified.

ARTICLE XVIII

STRIKES AND LOCKOUTS

During the term of this Agreement the PBA guarantees and assures the Borough, on behalf of itself and each of its represented Employees, that there will be no authorized strike, walkouts, job action or interference with the regular functioning of the Department.

ARTICLE XIX

JOB CONDITIONS

Section 1

Overtime shall be assigned and designated in the sole discretion of the Chief of Police or the Senior Departmental Officer.

Section 2

Transfers within the Department shall be made in the discretion of the Chief of Police or the Senior Departmental Officer in accordance with Departmental Policy and Civil Service Rules and Regulations.

ARTICLE XX

SEPARABILTIY AND SAVINGS

A. If any provision of this Agreement or any application of this Agreement to any Employee or group of Employees is held to be contrary to law, then such provision or application shall not be deemed valid and subsisting, except to the extent permitted by law, but all other provisions or applications shall continue in full force and effect.

ARTICLE XXI

SENIORITY

A. The Borough of Pompton Lakes agrees to follow Civil Service procedures regarding hiring, promotions, demotions, seniority and recall rights.

B. No substantial changes in working conditions or assignments shall be made without notification to Employees affected. Notification shall consist of two (2) weeks prior notice of the changes being made to the Employee or Employees affected.

C. Nothing in this contract shall prevent or preclude the Chief of Police or, in his absence, the Senior Departmental Officer in charge of the Police Department outside of his classification during an emergency. An emergency is to be determined solely by such Chief of Police or such Senior Departmental Officer. The Chief of Police or such Senior Departmental Officer shall make a reasonable attempt to secure Employees in proper job classification for the performance of particular jobs whenever possible under the particular circumstances.

D. The discharge of any Employee for any reason during a probationary period is not a matter for a grievance.

ARTICLE XXII

REPLACEMENTS

No full time Employee covered by this Agreement shall be replaced by any non-Police Officer, part time or other personnel.

No post presently filled by a full-time Employee covered by this Agreement shall be covered by any non-Police Officer, part time or other personnel.

ARTICLE XXIII

MANAGEMENT RIGHTS

Section 1

It is understood and agreed that the Borough possesses at all times the sole right to operate the Police Department and all management rights repose in it. Such rights must be exercised consistently with the other provisions of the contract and all applicable laws, rules and regulations to which the Borough and/or the Police Department are subject at any time.

These rights of management include, but are not limited to the following:

- A. Discipline or discharge of Departmental Employees for just cause.
- B. Directing the work forces and their activities.
- C. Employment, assignment or transfer of Employees.
- D. Determine the mission, purposes and objectives of the Police Department.
- E. Introduce new or improved facilities and procedures.
- F. Modify or eliminate existing Departmental

methods or facilities.

- G. Contract out for goods and services for and on behalf of the Department.

Section 2

This contract shall be binding upon the Borough, the PBA and the Employees in the bargaining unit represented by the PBA. Nothing in this contract shall void any existing working policies, working procedures or rules of the Police Department in the Borough, provided they are not in conflict with the terms and conditions of this agreement. The Borough reserves at all times the right to establish and modify the rules, policies, and working conditions for Employees in all Departments in the Borough as long as such modification does not contradict N.J.S.A. 34A:13-5.4 et seq.

ARTICLE XXIV

PBA BUSINESS

Section 1.

The PBA delegate from the Pompton Lakes Police Department (PBA Local 161) or his/her authorized representative shall be permitted time to attend all monthly state meetings of the New Jersey State PBA. Such employee attending said New Jersey State PBA meetings shall not have his/her schedule adjusted nor shall there be any loss in regular compensation.

Section 2.

The parties agree to the applicability of N.J.S.A. 40A:14-177 to apply to representatives of the PBA to attend the full length of the N.J. State mini and main conventions.

IN WITNESS WHEREOF, the parties hereto have hereunto
set their hands and seals this 30th day of
April, 1991.

ATTEST:

THE BOROUGH OF POMPTON LAKES

Ron Assante Borough Clerk

John J. Sinsimer, Jr. Mayor

ATTEST:

POLICEMEN'S BENEVOLENT
ASSOCIATION LOCAL NO. 161

[Signature]
Secretary, Policemen's
Benevolent Association,
Local 161

[Signature]

George Lucetti
President PBA 161

SCHEDULE A

SALARY SCALE

<u>Rank</u>	<u>Effective</u> <u>01/01/91</u>	<u>Effective</u> <u>01/01/92</u>	<u>Effective</u> <u>01/01/93</u>
Patrolman			
Probationary	\$25,442	\$25,442	\$25,442
1st Year	34,694	37,123	39,722
2nd Year	37,092	39,688	42,466
3rd Year	42,584	45,565	48,755
4th Year	43,340	46,374	49,620
5th Year	44,479	47,593	50,925
Sergeant			
1st Year	\$46,818	\$49,932	\$53,264
2nd Year	48,517	51,631	54,963
Lieutenant			
1st Year	\$50,899	\$54,013	\$57,345
2nd Year	53,293	56,407	59,739
Captain			
1st Year	\$55,949	\$59,063	\$62,395
2nd Year	58,490	61,604	64,936

An Employee shall continue in the probationary salary status pay rate for the first year of employment. Upon achieving the first anniversary date of employment the employee shall then move to the first year level of compensation and shall continue to move on each successive anniversary date of initial employment until the fifth (5th) year pay rate (maximum) is reached.

John

SCHEDULE B

**New Jersey Unemployment Compensation
& Temporary Disability Benefits**

Employer Handbook

2. If no services are performed in the state containing the base of operations, report the wages to the state from which the worker is controlled or directed if some services are performed in that state. This is normally the state in which you are located.
3. If none of the above apply, report the wages to the state where the worker lives if some services are performed in that state.

COVERED WAGES

Wages are generally considered to be all compensation you pay to your workers for the services they provide to you. This includes salaries, bonuses, commissions, and any other cash payment. In addition, payment in kind is also considered wages. This includes the value of meals, housing, or other items of value that are given in exchange for service, such as an employee's personal use of a company vehicle. In addition, if you have a business where tipping is customary, the tips reported by your employees to you are also considered wages. Wages are the gross amounts of all payments. Gross amounts are not reduced by the amount of employee contributions to I.R.C. Section 401(k) plans or salary reduction contributions to I.R.C. Section 125 (cafeteria plans).

Any questions regarding the definition of wages or matters concerning cash or non-cash benefits should be directed to one of the regional tax offices listed in Appendix B.

UNEMPLOYMENT AND TEMPORARY DISABILITY TAXES

Currently, New Jersey's unemployment tax rate can be as low as 0.4% to a maximum of 5.4%. For 1990, taxes are paid on the first \$13,900 each employee earns. The actual taxes that you pay are calculated by multiplying your quarterly taxable wages by your tax rate. In addition, with the exception of non-State governmental entities, you must provide your employees with temporary disability insurance. This coverage can be through a private insurance carrier, if approved by the Department of Labor, or through the State temporary disability insurance program. ~~with the unemployment tax, temporary disability tax is based upon employer tax rates ranging from 0.1% to a maximum of 0.75% of taxable wages.~~

FIRST 14,400

UNEMPLOYMENT TAX RATE DETERMINATION

New employers, other than successors, are currently assigned tax rates of 2.8% for unemployment and 0.5% for temporary disability. These rates are used for the year that they are assigned and for the next two full calendar years. The rate may change on July 1 of the fourth year. Subsequently, you are assigned a tax rate based upon:

1. the amount of taxes you have paid,
2. the amount of unemployment benefits paid to your former employees,
3. the average size of your annual taxable payroll, and
4. the overall solvency of the unemployment trust fund.

The amount of unemployment benefits charged to your account is deducted from the amount of unemployment taxes you have paid. This results in what is referred to as your "reserve balance". If you have paid more into your account than has been charged for unemployment benefits, you will have a positive "reserve balance". If more benefits have been charged to your account than taxes credited, you will have a negative "reserve balance". This "reserve balance" is divided by your average annual taxable payroll to produce a "reserve ratio". This "reserve ratio" is compared with a table in the law which prescribes the rates assigned to each "reserve ratio". A positive "reserve