



## **NJSIG Workers' Compensation Payroll Reporting Guide**

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

### **Professional (Classification Code 8868):**

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

### **Non-Professional (Classification Code 9106):**

Bus Drivers  
Security Officers/SRO's  
Maintenance/Custodial  
Bus Mechanics  
Bus Aides/Monitors  
Cafeteria (not aides)  
Custodial

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