**General Payroll FAQs**

***What does the term “GTL” on my paystub stand for?***

GTL stands for “Group Term Life”. It is a taxable fringe benefit based upon the value of your group life insurance with the pension system. The amount on your pay stub is not a deduction, but an amount of money that you are being taxed upon. The amounts vary by person, according to age, salary, whether TPAF or PERS, etc. Since the value of the life insurance is based upon salary, and the taxable fringe formula is graduated, based upon age, the taxable fringe benefit figure will increase accordingly over time.

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| **TAXABILITY OF GROUP LIFE INSURANCE OVER $50,000**“The Internal Revenue Service classifies the cost of all employer‐paid group life insurance coverage over $50,000 as a fringe benefit subject to federal income, Social Security, and Medicare taxes. The amount of life insurance coverage is not taxable, but the premium required to pay for the life insurance coverage is taxable. The calculations are different depending on whether the member has both Contributory and Noncontributory Group Life Insurance, or, Noncontributory Group Life Insurance only.” <http://www.state.nj.us/treasury/pensions/epbam/pensions/claims/gli.htm#taxover50k> |

***What is the minimum wage in New Jersey?***

The hourly minimum wage in New Jersey is $15.13 an hour, effective January 1, 2024.
<http://lwd.dol.state.nj.us/labor/wagehour/wagehour_index.html>

***Where can I obtain information on applying for the NJ Family Leave program?***

<http://lwd.dol.state.nj.us/labor/fli/fliindex/html>

***Where do I find my pension membership number?***

Your pension member number is located on your enrollment paperwork, which was sent to you shortly after you were enrolled.

***When will I receive my W‐2 Form?***

All employers are required by law to mail or distribute W‐2 Forms no later than January 31st. While we make every effort to distribute W‐2 Forms as early as possible, the District issue dates vary from year to year based on necessary adjustments and processing times required by our payroll processor

***If I leave the District through resignation or retirement, how do I get paid for any accumulated sick days?***

Upon termination of employment from the District, Human Resources will notify Payroll of any remaining sick days. The calculated payment will be direct deposited to the account on file. Please allow six to eight weeks for processing.