LEGISLATIVE FISCAL ESTIMATE

[First Reprint]

ASSEMBLY, No. 1516

STATE OF NEW JERSEY
222nd LEGISLATURE

DATED: JUNE 15, 2026

SUMMARY

Synopsis: Exempts poll workers wages from affecting unemployment compensation.

Type of Impact: Annual State revenue losses to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund; potential annual expenditure decreases to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund.

Agencies Affected: Department of Labor and Workforce Development.

Office of Legislative Services Estimate

Fiscal Impact	Annual
Unemployment Insurance Compensation Fund and State Disability Benefits Fund:	
Revenue Decrease	Up to $200,000
Potential Expenditure Decrease	Indeterminate

- The Office of Legislative Services (OLS) concludes that the bill will result in an annual revenue loss of up to $200,000 to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund because the bill exempts any wages received by temporary poll workers, including those who process mail-in ballots, from unemployment, disability, and family leave insurance payroll taxes.

- The bill could result in an annual indeterminate expenditure decrease to the Unemployment Insurance Compensation Fund and the State Disability Benefits Fund by exempting poll workers, including those who process mail-in ballots, from receiving unemployment insurance benefits, temporary disability benefits, and family leave insurance benefits for which they might otherwise qualify.

BILL DESCRIPTION

This bill exempts wages earned as a poll worker from affecting an individual's unemployment compensation. The bill exempts services performed as a temporary board worker hired by a district board of elections who receives compensation for the discharge of election duties from the definition of "employment" in the unemployment compensation law. The bill exempts any wages paid to a temporary poll worker from unemployment, disability, and family leave insurance taxes. The exempted poll worker would not be eligible for benefits under these programs.

The exemptions created by this bill are limited to individuals whose compensation by a county board of elections does not exceed $1,000 in a calendar year.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

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The exemptions created by this bill are limited to individuals whose compensation by a county board of elections does not exceed $1,000 in a calendar year.

Section: *Commerce, Labor and Industry*

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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.).