

LEGISLATIVE FISCAL ESTIMATE

SENATE, No. 1116

STATE OF NEW JERSEY

222nd LEGISLATURE

DATED: JUNE 3, 2026

SUMMARY

Synopsis: Exempts poll worker wages from affecting unemployment compensation.

Types 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.

Agency Affected: Department of Labor and Workforce Development.

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.

FISCAL ANALYSIS

EXECUTIVE BRANCH

None received.

OFFICE OF LEGISLATIVE SERVICES

The 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 a temporary poll worker from unemployment, disability, and family leave insurance payroll taxes. The bill could result in an annual indeterminate expenditure reduction to these funds by exempting these temporary 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.

Section: *Commerce, Labor and Industry*

Analyst: *John Gaudio*
 Associate Fiscal Analyst

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.).