

Oxford New Jersey small group tax form submissions

Instructions sheet

As part of the group enrollment process, we require Oxford¹ New Jersey small groups to submit tax documentation verifying the group meets the eligibility requirements for health care coverage.

Quarterly Wage and Tax Report requirements:

- When enrolling **up to 2** subscribers, submit the group's wage and tax information for the 4 quarters of the prior calendar year and the most recent Quarterly Wage and Tax Report
- When enrolling **more than 2** subscribers, submit a copy of the group's most recent Quarterly Wage and Tax Report

NOTE: The wage and tax requirement is waived for groups with 5 or more enrolled

If your company does not file a Quarterly Wage and Tax Report, or you have employees or owners who are not listed on the report, please submit the following tax documentation, where applicable.

Official group filing in New Jersey	Required document(s)
Sole Proprietorship	Schedule C (Form 1040) or Schedule F (farms)
C-Corporation	<ul style="list-style-type: none"> • Form 1120 (pages 1-2); include Schedule K5 or • Form 1125-E or • Schedule G to identify owner(s), and • WR-30
S-Corporation	<ul style="list-style-type: none"> • Schedule K1 (Form 1120S) and • WR-30 for existing employees
Existing Partnership	<ul style="list-style-type: none"> • Schedule K1 (Form 1120S) listing the names of eligible partners and • WR-30

continued

Official group filing in New Jersey	Required document(s)
Limited Liability Company (LLC)	<ul style="list-style-type: none"> • Appropriately filed IRS schedule(s)
Group that filed a consolidated tax return as an affiliated group	<ul style="list-style-type: none"> • Copy of most recent IRS Form 851
New hires	<ul style="list-style-type: none"> • Most recent 2-week payroll report. Exception for new business: On an exception basis, we will allow a group to provide a W-4 if the new hire date is within 2 weeks of the effective date of coverage. Additional documentation for new hires may be subsequently requested.

The information provided represents Oxford's tax documentation requirements for verifying New Jersey small groups (2-50) meet eligibility requirements for health care coverage. It is not intended to be nor should be construed as tax advice. You should consult an appropriate tax professional with any tax questions.

¹ Oxford insurance products are underwritten by Oxford Health Insurance, Inc. Oxford HMO products are underwritten by Oxford Health Plans (NJ), Inc.
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