



Massage, Bodywork, Somatic Services & New Jersey Sales Tax

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Taxable Services

The New Jersey Sales and Use Tax Act imposes sales tax on the retail sale of massage, bodywork, or somatic services that are rendered in New Jersey, except when provided pursuant to a doctor’s prescription. There is no New Jersey use tax due on services received out-of-State.

“Massage, bodywork, and somatic services” means systems of activity of structured touch, which include holding, applying pressure, positioning, and mobilizing soft tissue of the body by manual technique, and use of visual, kinesthetic, auditory, and palpating skills to assess the body for purposes of applying massage, bodywork, or somatic principles. Such application may, for example, include the use of therapies such as heliotherapy or hydrotherapy, the use of moist hot and cold external applications, and external application of herbal or topical preparations.

The taxability of the services does not depend upon the type of facility where the services are performed. Massage, bodywork, and somatic services are taxable regardless of whether they are performed in a massage-only facility, a clinic, a spa, an athletic facility, or other location, unless they are performed by a massage, bodywork, or somatic practitioner pursuant to a doctor’s prescription. See *Doctor’s Prescription* below.

Exempt Services

Taxable massage, bodywork, and somatic services do *not include*:

1. Services rendered by persons licensed in the following medical and medical-related fields, when they are performing services they are authorized to perform within the scope of their licenses:
 - Medical Doctors (M.D.)
 - Doctors of Osteopathy (O.D.)
 - Dentists
 - Chiropractors
 - Physical Therapists
 - Registered Nurses (R.N.)
 - Podiatrists (D.P.M.)
 - Certified Midwives (CM)
2. Acupuncture
3. Cosmetic and beauty services such as:
 - Manicures
 - Pedicures
 - Cosmetic facials
 - Cosmetic wraps
 - Depilatory services
 - Hair styling
 - Other services designed primarily to enhance appearance or cleanliness

NOTE: Some services may be subject to the [cosmetic medical procedures gross receipts tax](#).

Doctor’s Prescription

Charges for massage, bodywork, or somatic services are not subject to sales tax if they are performed pursuant to a doctor’s prescription. A “doctor’s prescription” for massage, bodywork, or somatic services means direction by a licensed medical doctor, osteopath, chiropractor, podiatrist, psychologist with a doctorate in psychology, or dentist for initiation of massage, bodywork, or somatic services for a patient for whom the referring doctor is providing treatment or consultation services within the scope of his or her license. This direction must be in writing, and must contain the following: name of patient; name and signature of referring doctor; purpose of the referral; and description of conditions or needs to be addressed by the massage, bodywork, or somatic therapy. Massage, bodywork, or somatic services provided without a doctor’s prescription are taxable.

Gift Certificates

Gift certificates, whether for a dollar amount specified on the certificate or for a specific service, are not taxable at the time the certificate is sold. Sales tax will be due when massage, bodywork, or somatic services are provided to the gift certificate holder, unless a doctor’s prescription for the services has been provided to the practitioner.

Massages for Animals

Massages performed on animals by veterinarians and their staff members are exempt from sales tax. Massages performed by a service provider other than a veterinarian, but prescribed by a veterinarian, are also exempt. Rub downs, calming touch techniques, and other massage-like activities performed as part of animal grooming are treated as part of grooming, which is a taxable service.

Collection of Tax and Record Keeping

The tax on massage, bodywork, and somatic services is imposed on the client. Masseurs and other service providers who are employed to perform these taxable services do not collect sales tax from their employers on their salaries. Masseurs and other service providers who work for a professional office, athletic facility, spa, clinic, or other facility as independent contractors should not collect sales tax from the facility on the fees they charge to the facility. They should instead enter into a resale agreement with the facility, specifying that the facility, rather than the individual practitioner, will be responsible for collecting sales tax from clients on any taxable receipts for massage, bodywork, and somatic services. This agreement will take the place of a resale certificate, and a copy should be retained by both the facility and the masseur or other service provider for at least four years. The individual or business billing the client for the services collects the tax.

Registration

New Jersey law requires all businesses to register with the State for tax purposes at least 15 business days before starting business. To register, a **Business Registration Application (Form NJ-REG)** must be filed. Form NJ-REG may be filed online through the Division of Revenue's New Jersey Business Gateway Registry Services at: www.state.nj.us/treasury/revenue/. If the application indicates that the business will collect sales tax or purchase materials for resale, a **New Jersey Certificate of Authority (Form CA-1)** for sales tax is sent to the business. This certificate provides authorization from the State of New Jersey to collect sales tax and issue or accept exemption certificates. A seller **must** be registered with New Jersey to accept exemption certificates. A Public Records Filing may also be required depending upon the type of business ownership. More information on Public Records Filing is available in the New Jersey Complete Business Registration Package (**NJ REG**) or by calling 609-292-9292.

For More Information

For more information on massage, bodywork, somatic services and New Jersey sales tax, contact the Division's Customer Service Center at 609-292-6400, e-mail us at nj.taxation@treas.state.nj.us, or write to:

NEW JERSEY DIVISION OF TAXATION
TECHNICAL INFORMATION BRANCH
PO BOX 281
TRENTON NJ 08695-0281

Many State tax forms and publications are available by fax and on our Web site. Call NJ TaxFax at 609-826-4500 from your fax machine's phone, or access the Division's home page at: www.state.nj.us/treasury/taxation/