



Index

• Alabama	• Alaska	• Arizona	• Arkansas
• California	• Colorado	• Connecticut	• Delaware
• Florida	• Georgia	• Hawaii	• Idaho
• Illinois	• Indiana	• Iowa	• Kansas
• Kentucky	• Louisiana	• Maine	• Maryland
• Massachusetts	• Michigan	• Minnesota	• Mississippi
• Missouri	• Montana	• Nebraska	• Nevada
• New Hampshire	• New Jersey	• New Mexico	• New York
• North Carolina	• North Dakota	• Ohio	• Oklahoma
• Oregon	• Pennsylvania	• Rhode Island	• South Carolina
• South Dakota	• Tennessee	• Texas	• Utah
• Vermont	• Virginia	• Washington	• West Virginia
• Wisconsin	• Wyoming	• D.C.	

Alabama Minimum Wage Rate

Alabama does not have a state minimum wage law.

- Employers must comply with the federal minimum wage requirement of **\$7.25 per hour**, effective July 24, 2009.

Contact the [Alabama Department of Labor](#) for more information.

Alaska Minimum Wage Rate

The table below provides an overview of the minimum wage in Alaska.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Alaska	\$10.34	\$10.85	\$10.85*

*The **Alaska Minimum Wage Increase and Paid Sick Leave Initiative** may appear on the ballot in Alaska as an initiated state statute on November 5, 2024. This initiative would increase the minimum wage to \$15 per hour by July 1, 2027

Employers using a voluntary flexible work hour plan approved by the Alaska Department of Labor, who schedule employees for a 10-hour day, 40-hour workweek may be eligible for premium pay after 10 hours a day instead of after 8 hours. The premium overtime pay requirement on either a daily or weekly basis is not applicable to employers with fewer than 4 employees.

Contact the [Alaska Division of Labor Standards and Safety](#) for more information.



877.536.1907

payrollexperts.com

Arizona Minimum Wage Rate

The following table provides an overview of minimum wage rates in Arizona.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Arizona	\$12.80	\$13.85	\$14.35
Tipped employees	\$9.80	\$10.85	\$11.35
Flagstaff*	\$15.50	\$16.80	\$17.40

*Beginning on January 1, 2023, Flagstaff's minimum wage rate will be \$16.80, and the tipped minimum wage will be \$14.80 per hour.

Tipped Employees

- In Arizona, an employer generally may pay any employee who customarily and regularly receives tips or gratuities (a tipped employee) a wage up to **\$3 per hour less than the minimum wage** if the employer can establish by its records that for each week, when adding tips received to wages paid, the employee received not less than the minimum wage for all hours worked.
- In Flagstaff, an employer may only pay a cash wage if the employer can establish that when adding tips received and retained to wages paid, the employee received at least the minimum wage for all hours worked and the employee has been informed in writing by the employer of the provisions of [the law](#).

Contact the [Industrial Commission of Arizona](#) for more information.

Arkansas Minimum Wage Rate

The table below provides an overview of the minimum wage in Arkansas.

	Jan. 1, 2023	Jan. 1, 2024
State of Arkansas	\$11 per hour	\$11 per hour

- The minimum wage rate in the state applies to employers with **four or more employees**. The rate is \$7.25 for employers with less than 4 employees.
- Employers covered by the federal Fair Labor Standards Act (FLSA) are also covered by the Arkansas law if they have 4 or more employees. An employer covered by both laws must pay the highest minimum wage.
- The minimum wage rate for tipped employees is **\$2.63 per hour**. Employers must subsidize a tipped employee's wages if the tips earned are not enough to match the state's minimum wage rate.

Contact the [Arkansas Department of Labor](#) for more information.

California Minimum Wage Rates

The tables below provide an overview of California's minimum wage. Click on the links provided for posters and additional wage information, including certain details on coverage, exemptions, tips, deductions, and immigration status.

January Updates

	Jan. 1, 2021 (per hour)	Jan. 1, 2022 (per hour)	Jan. 1, 2023 (per hour)	Jan. 1, 2024 - Anticipated Increase (per hour)
<u>State of California</u>	\$13* \$14**	\$14* \$15**	\$15.50* \$15.50	\$16.00* \$16.00
<u>Belmont</u>	\$15.90	\$16.20	\$16.75	\$17.35
<u>Cupertino</u>	\$15.65	\$16.40	\$17.20	TBA
<u>El Cerrito</u>	\$15.61	\$16.37	\$17.35	\$17.92
<u>Los Altos</u>	\$15.65	\$16.40	\$17.20	TBA
<u>Mountain View</u>	\$16.30	\$17.10	\$18.15	\$18.75

Oakland	\$14.36	\$15.06	\$15.97	TBA
Palo Alto	\$15.65	\$16.45	\$17.30	\$17.80
Redwood City	\$15.62	\$16.20	\$17.00	\$17.70
Richmond	\$15.54	\$15.54	\$16.17	\$16.85
San Diego	\$14.00	\$15.00	\$16.30	\$16.85
San Jose	\$15.45	\$16.20	\$17.00	\$17.55
San Mateo	\$15.62	\$16.20	\$16.75	\$17.35
Santa Clara	\$15.65	\$16.40	\$17.20	\$17.75
Sunnyvale	\$16.30	\$17.10	\$17.95	TBA

*Applies to employers with 25 or fewer employees

**Applies to employers with 26 or more employees

July Updates

	July 1, 2023 (per hour)	July 1, 2024 (per hour)
Alameda (city)	\$16.52	TBA
Berkeley	\$18.07	TBA
Emeryville	\$18.67	TBA
Los Angeles (city)	\$16.78* \$16.78**	TBA
Los Angeles (county)	\$16.90* \$16.90**	TBA
Malibu	\$16.90	TBA
Milpitas	\$17.20	TBA

Pasadena	\$16.93	TBA
San Francisco	\$18.07	TBA
San Leandro	\$15.50	TBA
Santa Monica	\$16.90	TBA

*Applies to employers with 25 or fewer employees

**Applies to employers with 26 or more employees

Special Note Regarding Minor Employees: The minimum wage in California is the same for both adult and minor employees.

Special Note Regarding Tipped Employees: Unlike federal regulations, California law does not allow employers to deduct any tip credits from their employees' wages or to pay tipped employees less than the state minimum wage rate. Tip payments include any tip, gratuity, money or other gift a patron gives an employee over and above the actual amount of the goods, food, drink, items or services the patron received from that business.

Contact the [California Department of Industrial Relations](#) for more information.

Colorado Minimum Wage Rate

The table below provides an overview of Colorado's minimum wage.

	Jan. 1, 2023	Jan. 1, 2024
State of Colorado	\$13.65 per hour \$10.62 (tipped employees)	\$14.42 \$11.40 (tipped employees)

- A tipped employee is an individual who customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.
- Employers cannot claim any right of ownership or control over tips unless the employer notifies each patron in writing that gratuities are shared by employees. Acceptable written notifications include a notice on a menu, a table tent, or a receipt.
- Employers may require employees to share gratuities among themselves on a pre-established basis.

Minor employees

- Minor employees are unemancipated individuals under 18 years of age.
- Minor employees may be paid 85% of the state minimum wage (less any applicable lawful credits) for all hours worked.
- However, where federal and state law have different minimum wage rates, the higher standard applies.

Contact the [Colorado Department of Labor and Employment](#) for more information.

Connecticut Minimum Wage Rate

The table below provides an overview of the minimum wage in Alaska.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Alaska	\$14	\$15	\$15.69*

*In 2025 and years thereafter the minimum wage will be indexed to the rate of inflation.

Delaware Minimum Wage Rate

The table below provides an overview of Delaware's minimum wage laws.

Effective date	Oct. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024	Jan. 1, 2025
State of Delaware (2018 SB 170)	\$9.75	\$10.50	\$11.75	\$13.25	\$15.00

- **Tipped Employees:** The minimum cash wage payable to employees who receive tips is **\$2.23 per hour**. Tips may not be taken or retained by an employer except as required by law. Tip-pooling is permitted under certain conditions, in an amount not to exceed 15% of the actual tips received by the employee.
- **Employees with Disabilities:** On Oct. 20, 2021, Delaware [repealed](#) a provision that enabled employers to pay



877.536.1907

payrollexperts.com

wages below the state's minimum wage rate to employees who are mentally or physically disabled or both. Because of this repeal, employers will not be able to pay employees with disabilities wages below the state's minimum wage rate beginning Feb. 1, 2024. Affected employers will need to monitor communications from the [Delaware Employment First Oversight Commission](#) to learn about the details of the phaseout plan.

Contact the [Delaware Department of Labor's Division of Industrial Affairs](#) for more information.

District of Columbia Minimum Wage

The table below provides an overview of the District of Columbia's minimum wage requirements.

Effective date	July 1, 2023	July 1, 2024
District of Columbia	\$17.00 \$8.00*	TBA TBA

*Tipped employee wage

- **Minor Employees:** Individuals under the age of 18 may be paid the minimum wage established by the federal government.

Tipped Employees

- **Cash Wages:** If an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.
- **Tip-Pooling Notification:** Employers must notify their tipped employees if they use a tip-sharing or tip-pooling policy. The notice must state the percentage by which tips may be reduced by credit card fees, among other information.
- **Third-Party Payroll Provider:** Effective **Jan. 1, 2020**, all employers who employ tipped workers (except for hotel employers) must use a **third party to prepare payroll**.



877.536.1907

payrollexperts.com

- **Wage Statements:** Employers must provide each tipped employee with a wage statement that indicates, among other things, the number of hours the employee worked during the pay period, the amount or percentage of shared tips, and a tip declaration form (or “tip sheet”).
- **Annual Training:** Owners, operators and managers of establishments that employ tipped employees must attend annual training that covers the requirements of the minimum wage law. A certificate of training must be submitted to the [Department of Employment Services](#) by Dec. 31 of each year. Owners and operators can attend this training either in-person or online. Managers must attend an in-person training, and employers must offer employees an opportunity to attend such training.
- **Wage Reporting:** Employers in D.C. must submit quarterly reports that include their wage payment data and tip-out policy. These reports must also certify that each tipped employee received at least the minimum wage rate for that period. The reports must be submitted using [this portal](#). Third-party payroll providers will be required to submit these reports on behalf of their clients **beginning Jan. 1 2020**.

More Information

D.C. law imposes additional requirements on employers of tipped employees. For more information, please contact the [District of Columbia Department of Employment Services](#).

Florida Minimum Wage Rate

The table below provides an overview of Florida's minimum wage laws.

Effective date	Jan. 1, 2022	Sept. 30, 2022	Sept. 30, 2023	Sept. 30, 2024
State of Florida	\$10.00 \$6.98*	\$11.00 \$7.98*	\$12.00 \$8.98*	\$13.00 \$9.98*

*Tipped employee rate. If an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

On Nov. 3, 2020, voters in Florida approved a constitutional amendment that will raise the minimum wage rate each year until it reaches \$15 per hour. Beginning in 2027, the state minimum wage rate will be adjusted annually by Florida's Department of Economic Opportunity. Additional minimum wage rate increases not shown on the table above include:

- \$14 per hour (\$10.98 per hour for tipped employees) on Sept. 30, 2025
- \$15 per hour (\$11.98 per hour for tipped employees) on Sept. 30, 2026

Contact the [Florida Department of Economic Opportunity](#) for more information.

Georgia Minimum Wage Rate

- The Georgia minimum wage rate is \$5.15 per hour and applies only to employees exempt from the federal minimum wage rate. For this reason, most employees in Georgia are subject to the federal minimum wage rate of \$7.25 per hour..

For More Information

- [Georgia Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Georgia Department of Labor](#)

Hawaii Minimum Wage Rate

The table below provides an overview of Hawaii's minimum wage laws.

Effective date	Jan 1, 2024
State of Hawaii	\$14.00 (previously \$12.00 an hour in 2023)

- **Tipped Employees:** Hawaii employers may pay a lower cash wage to their tipped employees. Tipped employees are employees who customarily and regularly receive more than \$20 a month in tips. However, employers may take the tip credit only if the combined amount tipped employees receive from cash wages and tips is at least **\$7.00** more than the applicable minimum wage.

- **Domestic Workers:** Minimum wage and overtime protections under [Chapter 387](#) of the Wage and Hour Law generally apply to certain domestic workers. The law makes certain exceptions, including individuals employed in domestic services on a “casual basis” and individuals providing companionship services for the aged or infirm. [Click here](#) to read the text of the law.

Under a [law](#) in Hawaii, a hotel that applies a service charge for **porterage services** must distribute the service charge directly to its employees as tip income **or** clearly disclose to the purchaser of the services that the service charge is being used to pay for costs or expenses other than wages and tips of employees. "Porterage" means the act of moving luggage, bags, or parcels between a guest room and a lobby, front desk, or any area with vehicular access at a [hotel, hotel-condominium, or condominium-hotel](#).

More Information

- [Hawaii Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Minimum Wage for Tipped Employees in Hawaii](#)
- [Hawaii Department of Labor and Industrial Relations](#)

Idaho Minimum Wage Rate

Government	Minimum Wage
State of Idaho	\$7.25 per hour

Tipped Employees: Any employee engaged in an occupation in which he customarily and regularly receives more than thirty dollars (\$30.00) a month in tips must be paid a minimum of **\$3.35 per hour**. If an employee's tips combined with the employer's cash wage do not equal the minimum hourly wage, the employer must make up the difference.

For More Information

- [Idaho Minimum Wage Information](#)
- [Idaho Department of Labor](#)

Illinois Minimum Wage

The table below provides an overview of Illinois' minimum wage laws.

January Updates

Effective date	July 1, 2020	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024	Jan. 1, 2025
State of Illinois	\$10	\$11	\$12	\$13	\$14	\$15
Tipped employees	\$6	\$6.60	\$7.20	\$7.80	\$8.40	\$9
Youth wage	\$8	\$8.50	\$9.25	\$10.50	\$12	\$13

- **Youth Wage:** The youth wage applies to employees under 18 years of age working fewer than 650 hours per calendar year. Minors who work more than 650 hours during any calendar year must be paid the state regular wage rate.
- **New Employees:** Employers can pay newly hired employees over the age of 18 a training wage during the first 90 days of employment. The training wage is 50 cents lower than the state minimum wage rate.

July Updates

Effective date	July 1, 2020	July 1, 2021	July 1, 2022	July 1, 2023	July 1, 2024
Chicago (21 or more employees)	\$14 \$8.40*	\$15 \$9*	\$15.40 \$9.24 *	\$15.80 \$9.48*	TBA
(between 4 and 20 employees)	\$13.50 \$8.10*	\$14 \$8.40*	\$14.50 \$8.70*	\$15 \$9*	TBA
(Youth wage)	\$10	\$11	\$12	\$13.50 \$8.10*	\$15
Cook County	\$13 \$5.30*	\$13 \$6.60*	\$13.35 \$7.40*	\$13.70 \$8.00*	TBA

*Tipped employee minimum wage rate

More Information

Please contact the [Illinois Department of labor](#) for more information.



877.536.1907

payrollexperts.com

Indiana Minimum Wage Rate

- Effective July 24, 2009, Indiana's minimum wage rate is **\$7.25 per hour** and \$2.13 per hour for tipped employees.
 - [Poster in English](#) – PDF format

For More Information

- [Indiana Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)

Indiana Department of Labor

402 W. Washington St.
Room W195
Indianapolis, IN 46204
(317) 232-2655

Iowa Minimum Wage Rate

- Iowa's minimum wage rate is **\$7.25 per hour** and **\$4.35 per hour** for tipped employees.
 - [Poster in English](#) - PDF format

Special Note Regarding Tipped Employees: A tipped employee customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

For More Information

- [Iowa Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Iowa Workforce Development](#)

Kansas Minimum Wage Rate

- Kansas's minimum wage rate is **\$7.25 per hour** and **\$2.13 per hour** for tipped employees.
- Special Note Regarding Tipped Employees: If the employee's tips and the cash wage do not equal the minimum wage, [the employer must make up the difference](#).

For More Information

[Kansas Department of Labor](#)

401 S.W. Topeka Blvd.
Topeka, KS 66603
(785) 296-5000

Kentucky Minimum Wage Rate

- Kentucky's minimum wage rate is **\$7.25 per hour** and **\$2.13 per hour** for tipped employees.
 - [Poster in English](#) - PDF format
 - [Poster En Español](#) - PDF format

Special Note Regarding Tipped Employees: A tipped employee customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

For more information, please contact the [Kentucky Labor Cabinet](#).

Louisiana Minimum Wage Rate

- Louisiana does not have a state minimum wage law.
- Employers must comply with the federal minimum wage requirement of **\$7.25 per hour**.

For More Information

- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Louisiana Workforce Commission](#)

Maine Minimum Wage Rate

The table below presents an overview of Maine's minimum wage law.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Maine	\$12.75	\$13.80	\$14.15
Tipped employees	\$6.38	\$6.90	\$7.08

Special Note Regarding Tipped Employees: Tipped employees, also known as service employees, are employees engaged in an occupation in which they customarily and regularly receive enough tips or gratuities to satisfy the tip threshold. Beginning on Jan. 1, 2024, the tip threshold will be adjusted annually for inflation.

- Under state law, a tipped employee's wages may be calculated using a cash wage, a tip credit and the employee's tips or gratuities. The cash wage in Maine is adjusted each year, as shown in the table above. The tip credit is the difference between the state minimum wage rate and the cash wage. The tip credit in Maine is 50% of the state's minimum wage rate. Employers that use a tip credit must prove that their tipped employees' tips, when combined with the cash wage, are sufficient to enable the employees to earn wages that are at least equal to the state's minimum wage requirements. Under the law, employers must make up the difference if their employees' tips and cash wages are insufficient to meet the minimum wage requirement.
- The tips received by a service employee become the property of the employee and may not be shared with the employer. Tips that are automatically included in a customer's bill or charged to a credit card must be treated like tips given to the service employee. A tip that is charged to a credit card must be paid by the employer to the employee by the next regular payday and may not be held while the employer is awaiting reimbursement from a credit card company.
- Employers may not deduct any amount from employee tips charged to a credit card, including, but not limited to, service fees assessed to the employer in connection with the credit card transaction.

For More Information

- [Maine Minimum Wage Information](#)
- [Minimum Wage Information from the U.S. Department of Labor](#)

Maryland Minimum Wage Rates

The tables below provide an overview of Maryland's minimum wage laws. Click on the links provided for posters and additional wage information. If an employee is subject to multiple minimum wage laws, he or she is entitled to the highest wage rate.

January Updates



877.536.1907

payrollexperts.com

	Jan. 1, 2021 (per hour)	Jan. 1, 2022 (per hour)	Jan. 1, 2023 (per hour)	Jan. 1, 2024 (per hour)
<u>State of Maryland</u> (15 or more employees)	\$11.75	\$12.50	\$13.25	\$15.00
(14 or fewer employees)	\$11.60	\$12.20	\$12.80	\$15.00

July Updates

<u>Montgomery County</u>	July 1, 2022	July, 1, 2023	July 1, 2024
51 or more employees	\$15.65	\$16.70	TBA
11- 50 employees	\$14.50	\$15.00	TBA
10 or fewer employees	\$14.00	\$14.50	TBA

- Note Regarding Tipped Employees: The minimum wage rate for tipped employees in the state and Prince George's County is \$3.63 per hour. The minimum wage rate for tipped employees in Montgomery County is \$4 per hour. A tipped employee must earn at least \$30 per month. The tipped employee's tips in addition to the minimum wage must be at least equal to the state's minimum wage rate. Employers must subsidize tipped employee wages if the employee's tips and the cash wage do not equal the minimum wage.
- Note Regarding Minor Employees: An employer may pay an employee 85% of the state minimum wage if the employee is under 18 years old. Currently, for this lower rate, the employee must be under 20 years old and the lower rate is only allowed for the first 6 months of employment.

Contact the [Maryland Department of Labor](#) for more information.

Massachusetts Minimum Wage

The table below provides an overview of Massachusetts' minimum wage laws.

Effective date	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Massachusetts	\$13.50	\$14.25	\$15.00*	*
Tipped Employees	\$5.55	\$6.15	\$6.75*	*

***Note: The 2023 increase is the final of a 5-year deal. Further increases must be approved either by the legislature or by the people via a ballot question.**

- **Tipped Employees**: A tipped employee customarily and regularly receives more than \$20 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.
- **Students and Minor Workers**: Employers in certain industries may be able to pay students or minors not less than 80% of the state minimum wage in certain instances.

Contact the [Massachusetts Office of Labor and Workforce Development](#) for more information.

Michigan Minimum Wage

The table below provides an overview of minimum wage requirements in Michigan.

Effective date	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Michigan	\$9.65	\$9.87	\$10.10	\$10.33
Tipped Employees	\$3.67	\$3.75	\$3.84	\$3.93

- **Rate Increase Delays:** A scheduled increase in the minimum hourly wage rate does not take effect if the unemployment rate for the is 8.5% or greater for the calendar year preceding the calendar year of the prescribed increase. A rate increase that does not take effect because of the unemployment rate will takes effect in the first calendar when the unemployment rate is below 8.5%.

The state minimum wage rate also determines the rate for tipped employees, minors and employees in training. As a result of the 2024 increase the following wage rates also become effective on Jan. 1, 2024:

- \$8.78 per hour for minors 16 or 17 years of age (85% of state rate); and
- \$4.25 per hour as the training wage for newly hired employees ages 16 to 19 for their first 90 days of employment.

Contact the [Michigan Department of Licensing and Regulatory Affairs](#) for more information.

Minnesota Minimum Wage

The tables below provide an overview of Minnesota's minimum wage.

January Updates

State of Minnesota	Jan. 1, 2022 (per hour)	Jan. 1, 2023 (per hour)	Jan. 1, 2024 (per hour)
Annual receipts of less than \$500,000, training wage and youth wage	\$8.42	\$8.63	\$8.85
Annual receipts of \$500,000 or more	\$10.33	\$10.59	\$10.85

There are no tip credits against a tipped employee's minimum wage in Minnesota. Tipped employees must receive at least the minimum wage for all hours worked.

July Updates

	July 1, 2021 (per hour)	July 1, 2022 (per hour)	July 1, 2023 (per hour)	July 1, 2024 (per hour)
<u>Minneapolis</u> (small business)	\$12.50	\$13.50	\$14.50	\$15.19
(large business)	\$14.25	\$15.00	\$15.19	\$15.19
<u>Saint Paul</u> (10,001 or more employees)	\$12.50	\$15.00	\$15.19	\$15.57*
(101-10,000 employees)	\$12.50	\$13.50	\$15.00	\$15.57*
(6 - 100 employees)	\$11.00	\$12.00	\$13.00	\$14.00
(5 or fewer employees)	\$10.00	\$10.75	\$11.50	\$12.25

*This rate will be adjusted for inflation.

Saint Paul's minimum wage rate will continue to rise until it reaches \$15 per hour and then matches the adjusted inflation rate. Additional increases are scheduled as follows:

- Employers with between 6 and 100 employees: \$14 per hour on July 1, 2024, \$15 per hour on July 1, 2025, the city rate on July 1, 2026
- Employers with 5 or fewer employees: \$12.25 per hour on July 1, 2024, \$13.25 per hour on July 1, 2025, \$14.25 on July 1, 2026, \$15 per hour on July 1, 2027, the city rate on July 1, 2028

Contact the [Minnesota Department of Labor and Industry](#) for more information.

Mississippi Minimum Wage Rate

- Mississippi does not have a state minimum wage law.
- Employers must comply with the federal minimum wage requirement of **\$7.25 per hour**, effective July 24, 2009.

For more information, please contact the [Mississippi Department of Employment Security](#).

Missouri Minimum Wage

The table below provides an overview of minimum wage requirements in Missouri.

Effective date	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Missouri	\$10.30	\$11.15	\$12.00	\$12.30
Tipped Employees	\$5.15	\$5.575	\$6.00	TBA

- **Exemption:** Employers engaged in retail or service businesses whose annual gross income is less than \$500,000 are not required to pay the state minimum wage rate.

- **Tipped Employees:** Tipped Employees must be paid half of the state minimum wage rate. However, if the tipped employee does not make up the other half of the minimum wage in tips, the employer is required to pay the difference so that the tipped employee is paid the state's minimum wage rate.

Contact the [Missouri Department of Labor and Industrial Relations](#) for more information.

Montana Minimum Wage

The chart below provides an overview of Montana's minimum wage.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Montana	\$9.20	\$9.95	\$10.30

- Montana does not allow tip credits, meal credits or training wage adjustments.
- A business not covered by the Federal Fair Labor Standards Act (FLSA) may pay a \$4 per hour minimum wage if its gross annual sales are \$110,000 or less (this exception does not apply to individual employees who produce or move goods between states or that are individually covered by the FLSA).

Contact the [Montana Department of Labor and Industry](#) for more information.

Nebraska Minimum Wage

- **Minimum Wage Rate:** Nebraska's minimum wage rate will increase from \$10.50 per hour to **\$12.00 per hour** on January 1, 2024. This is for employers with 4 or more employees.

From \$12.00 to \$13.50 per hour on January 1, 2025.

From \$13.50 to \$15.00 per hour on January 1, 2026.

- **Tipped Employees:** The minimum wage rate for tipped employees is **\$2.13 per hour**. If an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

Contact the [Nebraska Department of Labor](#) for more information

- [Nebraska Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)

Nevada Minimum Wage

Nevada has adopted a law that will increase its minimum wage rate to **\$12 per hour by 2024**. The schedule below indicates the gradual increases that will lead to this new minimum wage rate, beginning in July 2020. The minimum wage rate in Nevada varies depending on whether the employer offers certain health benefits to employees. [Click here](#) for additional information.

Effective date	July 1, 2020	July 1, 2021	July 1, 2022	July 1, 2023	July 1, 2024
Offers Health Benefits	\$8	\$8.75	\$9.50	\$10.50	\$12

Does NOT Offer Health Benefits	\$9	\$9.75	\$10.50	\$11.25	\$12
--------------------------------	-----	--------	---------	---------	------

- **Independent Contractors:** Under [Nevada law](#), the relationship between a principal and an independent contractor does not constitute an employment relationship, and therefore is not subject to the state's [minimum wage provisions](#). The law also establishes certain criteria for the conclusive presumption of independent contractor status under state law.
- **Tipped Employees:** In Nevada, tips may not be applied as credit toward the payment of the statutory minimum wage. An employer cannot pay tipped employees less than the applicable minimum wage.
- **Domestic Workers:** A domestic worker generally must receive wages at or above the state's minimum hourly wage rate.

Contact the [Office of the Nevada Labor Commissioner](#) for more information.

New Hampshire Minimum Wage

The New Hampshire minimum wage rate is **\$7.25 per hour**.

Under New Hampshire law, unless otherwise provided by statute, no person, firm or corporation can employ any employee at an hourly rate lower than that set forth in the federal minimum wage law, which is **\$7.25 per hour**. These limitations do not apply to employees engaged in **household labor, domestic labor, farm labor, outside sales representatives, summer camps for minors, newspaper carriers, non-professional ski patrol and golf caddies**.

Special Wage Rates

- **Ski Industry:** Under state [law](#), New Hampshire's minimum wage provisions do not apply to employees of ski



877.536.1907

payrollexperts.com

areas who **exclusively** perform **welcoming and guest relation services** at a ski area which are not essential to the functional operations of a ski area.

- **Tipped Employees:** Employers must pay their tipped employees a base rate (also known as a cash wage) of at least **\$3.27 per hour or the federal cash wage, whichever is greater**, from the employer. New Hampshire defines "tipped employee" as an individual working for a restaurant, hotel, motel, inn, cabin, or ballroom (i.e. an indoor facility which has seating accommodations for at least 500 patrons, provides live entertainment, and is licensed by the New Hampshire liquor commission) who customarily and regularly receives more than \$30 a month in tips directly from the customer. Employers may not pay their tipped employees, a cash wage for non- tipped work. This prohibition does not apply to duties that are **incidental to the regular duties** of the tipped employee and generally assigned to the tipped employees. [Click here](#) for more information.

Tip Pooling and Tip Sharing

- Tips are wages and are the property of the employee receiving the tip and must be retained by the employee, unless the employee voluntarily and without coercion from his or her employer agrees to participate in a **tip pooling** or **tip sharing** arrangement.
- No employer is prevented from administering a valid **tip pooling** or **tip sharing** arrangement at the request of the employee, including suggesting reasonable and customary practices, and mediating disputes between employees regarding a valid tip pooling or tip sharing arrangement.
 - **"Tip pooling"** means the **voluntary** practice by which the tip earnings of directly tipped employees within the same job category are **intermingled in a common pool** and then **redistributed** among participating employees.
 - **"Tip sharing"** means the practice by which a directly tipped employee **gives a portion of his or her tips to another worker** who participated in providing service to customers.
- Nothing precludes employee participants in a **tip pool** from agreeing (voluntarily and without coercion) to provide a portion of the common pool to **other employees**, regardless of job category, who **participated in providing service to customers**.

For More Information

- [New Hampshire Minimum Wage Information](#)



877.536.1907

payrollexperts.com

- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [New Hampshire Department of Labor](#)

New Jersey Minimum Wage

The table below provides an overview of minimum wage requirements in New Jersey.

Effective date	Jan. 1, 2020	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
6 or more employees	\$11	\$12	\$13	\$14.13	\$15.13
1 -5 employees	\$10.30	\$11.10	\$11.90	\$12.93	\$13.93
Tipped employees	\$3.13	\$4.13	\$5.13	\$5.13	\$5.26
Agricultural employees	\$10.30	\$10.30	\$10.90	\$11.70	\$12.81
Seasonal employees (May 1 - Sept. 30)	\$10.30	\$11.10	\$11.90	\$12.70	\$13.93

- **Tipped Employees:** If an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

Contact the [New Jersey Department of Labor and Workforce Development](#) for more information

New Mexico Minimum Wage

The table below provides an overview of New Mexico's minimum wage laws.

January Updates

	Jan. 1, 2021	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of New Mexico	\$10.50 \$2.55*	\$11.50 \$2.80*	\$12.00 \$3.00*	\$12.00 \$3.00*
Albuquerque	\$10.50 \$6.30*	\$11.50	\$11.50	\$12.00 \$ 7.20
Bernalillo County	\$9.35 \$2.13*	\$9.45 \$2.80		TBA
Las Cruces	\$10.25 \$4.20	\$10.50 \$4.20*	\$12.00 \$4.78	TBA

*Tipped employee minimum wage. If the tipped employee's hourly wage rate does not equal or exceed the applicable minimum rate, the employer must pay the employee the difference between the wage received and the applicable minimum rate. A tipped employee is an worker who customarily and regularly receives more than \$30 a month in tips.

**The higher wage rate is required for regular employees who do not receive health care benefits that are at least equal



877.536.1907

payrollexperts.com

to \$2,500 annually.

March Updates

	March 1, 2023	March 1, 2024
Santa Fe (city)	\$14.03 \$3.69*	TBA
Santa Fe (county)	\$14.03 \$4.21*	TBA

- City of Santa Fe:** For workers who customarily receive more than one hundred dollars (\$100.00) per month in tips or commissions, any tips or commissions received and retained by a worker shall be counted as wages and credited towards satisfaction of the minimum wage provided that, for tipped workers, all tips received by such workers are retained by the workers, except that the pooling of tips among workers shall be permitted.

For more information, please contact the [New Mexico Department of Workforce Solutions](#).

New York Minimum Wage

The table below provides an overview of minimum wage requirements in [New York state](#).

Effective date	Jan 1, 2023	Jan 1, 2024
----------------	-------------	-------------

Long Island and Westchester	\$15.00	\$16.00
Remainder of the state	\$14.20	\$15.00
Tipped Fast food workers throughout state	\$10.00 cash wage \$5.00 tip credit	TBA
New York City	\$15.00	\$16.00

Tipped Employees

New York state law allows employers in all industries (except for building service) to satisfy the minimum wage by combining a “cash wage” paid by the employer with a credit or allowance for tips that the employee receives from customers.

Cash wages and tip credits in New York state depend on location and industry. Employers should review the [information](#) published by the NYDOL for more information.

More Information

- [New York Department of Labor](#)
- [New York State's Minimum Wage](#)

North Carolina Minimum Wage Rate

- North Carolina's minimum wage rate is **\$7.25 per hour** and \$2.13 per hour for tipped employees.
 - [Poster in English](#) - PDF format
 - [Poster in Spanish](#) - PDF format
 - Note: These files are for temporary use. Employers may use the form [available here](#) to order free permanent posters or call 1-800-625-2267.

Special Note Regarding Tipped Employees: The WHA allows employers to pay tipped employees a cash wage of \$2.13 per hour. The cash wage is the result of subtracting the permitted tip credit of \$5.12 from the current minimum rate. Tipped employers are individuals engaged in occupations in which they customarily and regularly receive at least \$20 per month in tips.

For more information, please contact the [North Carolina Department of Labor](#).

North Dakota Minimum Wage Rate

- North Dakota's minimum wage rate is **\$7.25 per hour** and \$4.86 per hour for tipped employees.
 - [Poster in English](#) - PDF format

Special Note Regarding Tipped Employees: The minimum wage rate for tipped employees (also known as the cash wage) is \$4.86 per hour. Tipped employees are individuals who are engaged in an occupation where they customarily receive at least \$30 a month in tips. Employers must ensure that their tipped employees tips and cash wage combined allow them to earn wages that are at least equal to the state's minimum wage rate.

For More Information

- [North Dakota Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [North Dakota Department of Labor and Human Rights](#)



877.536.1907

[payrollexperts.com](#)

Ohio Minimum Wage

The minimum wage in Ohio applies to employers that gross at amount that is at least equal to a threshold that is set up annually. Employers that gross less than the minimum wage threshold must pay their employees a minimum wage rate that is at least equal to the federal rate. In addition, any employer in Ohio may pay the federal minimum wage rate to employees who are under age 16.

The table below provides information about the state's minimum wage rate and the applicable threshold.

	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Ohio	\$9.30	\$10.10	\$10.45
Tipped Employees*	\$4.65	\$5.05	\$5.25
Threshold	\$342,000	\$371,000	\$385,000

*Tipped employee minimum wage rate. A tipped employee is an individual who engages in an occupation in which he or she customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

Contact the [Ohio Department of Commerce](#) for more information.

Oklahoma Minimum Wage Rate

- Oklahoma's minimum wage rate is **\$7.25 per hour** (for employers with at least 10 full-time employees (or equivalent) and/or gross more than \$100,000 annually).
 - [Poster in English](#) - PDF format
 - [Poster En Español](#) - PDF format

Special Note Regarding Tipped Employees: In Oklahoma, the hourly minimum wage rate for tipped employees—also known as a cash wage—is \$3.62 per hour.

The OMWA allows employers to use a tip credit of \$3.63 per hour (50% of the minimum wage rate) to reduce a tipped employee's wage rate requirements. This is because the OMWA assumes that the employee's tips will offset the difference between the cash wage and the minimum wage rate, enabling the employee to receive wages at or above the minimum wage rate.

The OMWA requires employers to subsidize their tipped employees' wages each time the employees' tips are insufficient to meet minimum wage rate requirements.

For more information, please contact the [Oklahoma Department of Labor](#).

Oregon Minimum Wage

The table below provides an overview of minimum wage requirements in Oregon.

Effective date	July 1, 2022	July 1, 2023	July 1, 2024
State of Oregon	\$13.50	\$14.20	Adjusted annually based on the increase, if any, to the US City average Consumer Price Index for All Urban Consumers*

Portland Metro Area	\$14.75	\$15.45	\$1.25 over the standard minimum wage
Non-urban Counties	\$12.50	\$13.20	\$1 less than the standard minimum wage

*By **April 30th** of each year, the Bureau will calculate an adjustment of the standard minimum wage rate.

- **Youth Wage:** Oregon does not have a separate minimum wage rate for employees under the age of 18.
- **Tipped Employees:** Oregon does not allow employers to use a tip credit. Tipped employees must receive wages at or above the applicable minimum wage rate. However, employers can require that tipped employees participate in a pool tip with other workers (management or the house cannot share in the pool).

[Click here](#) to determine which minimum wage listed above applies to your business.

Pennsylvania Minimum Wage Rate

Pennsylvania's [minimum wage rate](#) is **\$7.25 per hour**.

Special Note Regarding Tipped Employees: An employer may pay a minimum of **\$2.83 per hour** to an employee who makes more than \$30 per month in tips. The employer must make up the difference if the tips and \$2.83 do not meet the regular Pennsylvania minimum wage.

Rhode Island Minimum Wage Rates

The table below provides an overview of minimum wage requirements in Rhode Island.

Effective date	Oct. 1, 2020	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024	Jan. 1, 2025
----------------	--------------	--------------	--------------	--------------	--------------

State of Rhode Island	\$11.50	\$12.25	\$13	\$14	\$15
---------------------------------------	---------	---------	------	------	------

- **Students:** Full-time students under 19 years of age working in nonprofit religious, educational, librarial or community service organizations may receive a minimum wage rate equal to 90% of the minimum wage rate.
- **Youth Wage:** 14- and 15-year-olds who do not work more than 24 hours per week may receive a wage rate equal to 75% of the applicable minimum wage rate. Youth employees who work more than 24 hours per week must receive the minimum wage rate.
- **Tipped Employees:** As of Jan. 1, 2017, [state law](#) allows employers to pay their tipped employees a minimum wage rate that is **\$3.89 lower than the state's minimum wage rate**. The \$3.89 credit applies to restaurants, hotels and other industries where tipped employees usually work (except taxicabs and limited public motor vehicles). However, if an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

For more information contact the [Rhode Island Department of Labor and Training](#).

South Carolina Minimum Wage Rate

South Carolina does not have a state minimum wage law.

- Employers must comply with the federal minimum wage requirement of **\$7.25 per hour**.

For More Information

- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [South Carolina Department of Labor, Licensing and Regulation](#)

South Dakota Minimum Wage

The table below provides an overview of South Dakota's minimum wage laws.

Effective date	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of South Dakota	\$9.45 \$4.975*	\$10.80 \$5.40*	\$11.20 \$5.60*

*Tipped employee rate. Employers must make sure that tipped employees receive no less than the current minimum wage and must keep a record of all tips received by employees.

More Information

Please contact the [South Dakota Department of Labor and Regulation](#) for more information.

Tennessee Minimum Wage Rate

Tennessee does not have a state minimum wage law. Employers must comply with the federal minimum wage requirement of **\$7.25 per hour**.

Tipped Employees

Beginning **Oct. 1, 2020**, Tennessee law prohibits marketplace platforms from keeping tips intended for marketplace contractors. This law has great applicability for gig economy workers and the companies that hire these individuals.

For More Information

- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Tennessee Department of Labor and Workforce Development](#)

Texas Minimum Wage Rate

- The Texas minimum wage rate is **\$7.25 per hour** and **\$2.13 per hour** for tipped employees.

Special Note Regarding Tipped Employees: A tipped employee customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

Special Note Regarding Minor and Student Employees: An employer is [exempt](#) from the Texas minimum wage laws with respect to the employment of a person who:

- Is less than 18 years of age and is not a high school graduate or a graduate of a vocational training program (other than a person employed in agriculture whose pay is computed on a piece rate);
- Is less than 20 years of age and is a student regularly enrolled in a high school, college, university, or vocational training program (other than a person employed in agriculture whose pay is computed on a piece rate); or
- Has a disability and who is:
 - Not more than 21 years of age.
 - A client of vocational rehabilitation; and
 - Participating in a cooperative school-work program.

For more information, please contact the [Texas Workforce Commission](#).

Utah Minimum Wage Rate

- Utah's minimum wage rate is **\$7.25 per hour** and **\$2.13 per hour** for tipped employees.

Special Note Regarding Tipped Employees: A tipped employee customarily and regularly receives at least \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must [make up the difference](#).

For More Information

- [Utah Minimum Wage Information](#)
- [Minimum Wage FAQs from the U.S. Wage and Hour Division](#)
- [Utah Labor Commission](#)

Vermont Minimum Wage

The table below provides an overview of minimum wage requirements in Vermont. The state rate applies to employers with **two or more employees**.

Effective date	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Vermont	\$12.55	\$13.18	\$13.67
Tipped Employees	\$6.28	\$6.59	\$6.84

Tipped Employees: A tipped employee in Vermont is an individual who customarily and regularly receives more than \$120 per month in tips.

Vermont law allows employers to pay a lower wage rate to tipped employees, also known as a “cash wage,” because it assumes that the employee’s tips will be sufficient to offset the difference between the cash wage and the state’s minimum wage rate.

The cash wage for tipped employees in Vermont must be at least equal to 50% of the state’s minimum wage rate. Employers are required to subsidize their tipped employees’ wages if tips are not enough to enable their tipped employees to earn wages at a rate that is at least equal to the state’s minimum wage rate.

Contact the [Vermont Department of Labor](#) for more information.

Virginia Minimum Wage Rate

The table below provides an overview of minimum wage requirements in Virginia.

Effective date	May 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Virginia	\$11.00	\$12.00	\$12.00

Additional minimum wage rate increases are scheduled for 2025 and 2026. However, these increases will need to be ratified by July 1, 2024, to remain valid. Otherwise, the state rate will be updated just to reflect increases in the consumer price index beginning Jan. 1, 2025. The scheduled rates are:

- \$13.50 on Jan. 1, 2025
- \$15 on Jan. 1, 2026



877.536.1907

payrollexperts.com

Covered Employees

Unless an exception applies, Virginia's minimum wage laws generally apply to all individuals who work for any public or private employer with 4 or more employees in the state. However, beginning **July 1, 2020**, the law will specifically include home care providers as covered employees. In addition, the law's coverage will no longer exclude workers who:

- Are covered under the FLSA;
- Work in domestic service or in or about a private home;
- Normally work and are paid on the amount of work done;
- Have impaired earning capacity due to physical or mental disabilities;
- Work for an employer with fewer than four employees; or
- Are under age 18 and under the jurisdiction and direction of a juvenile and domestic relations district court.

More Information

For more information, please contact the [Virginia Department of Labor and Industry](#).

Washington Minimum Wage

The table below provides an overview of minimum wage requirements for Washington state.

Effective date	Jan. 1, 2022	Jan. 1, 2023	Jan. 1, 2024
State of Washington	\$14.49	\$15.74	\$16.28
Seattle (500 or fewer employees)*	\$17.27 \$15.75*	\$18.69 16.50*	TBA

*For 2022, the lower minimum wage rate in Seattle applies to employees who (1) work for small employers (500 or fewer employees) and (2) receive at least \$1.52 per hour in employer contributions toward their medical benefits or earn at least \$1.52 per hour in tips. For 2023, employees who work for small employers must receive at least \$2.19 per hour in employer contributions toward their medical benefits or earn at least \$2.19 per hour in tips.

- **Tipped Employees:** An employer generally must pay its employees all tips, gratuities, and service charges. Tips and service charges paid to an employee are in addition to, and may not count towards, the employee's hourly minimum wage.
- **Youth Wage:** Workers who are 14 or 15 years of age may be paid 85% of the applicable minimum wage.

Contact the [Washington Department of Labor and Industries](#) for more information.

West Virginia Minimum Wage Rate

The following minimum wage requirements apply to private employers with 6 or more employees in West Virginia:

- West Virginia's minimum wage rate is **\$8.75 per hour** in 2023. ([Click here](#) for poster)

Employers may take up to a 70% credit, or \$6.13 per hour, against the required minimum wage rate for employees who **customarily receive tips**, resulting in a reduced hourly wage rate of at least \$2.62 per hour.

Special Note Regarding Tipped Employees: To qualify for the credit, employers must ensure that the employees' tips and the reduced hourly wage rate equal at least the required minimum wage rate and must keep accurate records of employees' tips.

For more information, please contact the [West Virginia Division of Labor](#).

Wisconsin Minimum Wage Rate

- Effective July 24, 2009, Wisconsin's minimum wage rate is **\$7.25 per hour** and **\$2.33 per hour** for tipped employees.
 - [Poster in English](#) - PDF format
 - [Poster En Español](#) - PDF format

Special Note Regarding Tipped Employees: If an employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

For more information, please contact the [Wisconsin Department of Workforce Development](#).

Wyoming Minimum Wage Rate

- [Effective April 1, 2001](#), Wyoming's minimum wage rate is **\$5.15 per hour** and **\$2.13 per hour** for tipped employees.
 - [Poster in English](#) - PDF Format
- Employers subject to the federal Fair Labor Standards Act must comply with the federal minimum wage requirement of **\$7.25 per hour**.

Special Note Regarding Tipped Employees: A tipped employee customarily and regularly receives more than \$30 per month in tips. If the employee's tips and the cash wage do not equal the minimum wage, the employer must make up the difference.

For more information, please contact the [Wyoming Department of Workforce Services](#).