## **CPA**

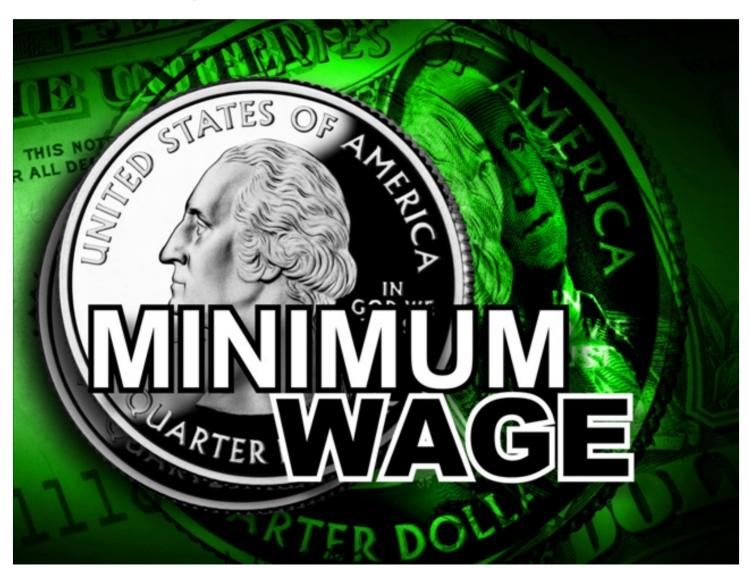
## Practice **Advisor**

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automatically with the cost of living. Ten states currently index minimum wage increases each year: Arizona, Colorado, Florida, Missouri, Montana, Nevada, New Jersey, ...

James Paille • Dec. 11, 2015



Several states and localities have announced minimum wage changes for 2016.

Fifteen states, plus the District of Columbia, index their minimum wages to rise

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stay aware of any updates.

| State         | 2016                  |
|---------------|-----------------------|
| California    | \$10.00               |
| Connecticut   | \$9.60                |
| DC            | \$11.50 (eff. 7/1/16) |
| Hawaii        | \$8.50                |
| Maryland      | \$8.75                |
| Massachusetts | \$10.00               |
| Michigan      | \$8.50                |
| Nebraska      | \$9.00                |
| New York      | \$9.00                |
| Rhode Island  | \$9.60                |
| South Dakota  | \$8.55                |
| Vermont       | \$9.60                |
| West Virginia | \$8.75                |

The federal contractor minimum wage is \$10.10 per hour. Many localities have pending legislation for minimum wage changes, so stay on the lookout for more increases.

Interestingly, American Samoa just instituted its first minimum wage increase since 2009 and it varies by business type. The amounts range from \$4.18 to \$5.59 per hour worked.

Additionally, many states have tipped employee minimum wage rules and amounts

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James Paille CPP is the Director of Operations for Thomson Reuters myPay Solutions. He has been an executive manager in the payroll service industry for more than 30 years, specializing in managing multi-location offices. Jim is President-Elect of the American Payroll Association as well as a member of the National Speakers Bureau, and chairs the CPP Certification Review Panel. He holds a Bachelor of Science in Accounting from St. John Fisher College in Rochester, NY.

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