CPA

Practice **Advisor**

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automatically with the cost of living. More states will index minimum wage increases annually, starting in the following years, like: Minnesota (2018), Michigan (2019) and

Nov. 02, 2017

Several states and localities have announced minimum wage changes for 2018.

Twenty-seven states — plus Washington, D.C. — index their minimum wages to rise automatically with the cost of living. More states will index minimum wage increases annually, starting in the following years, like: Minnesota (2018), Michigan (2019) and Vermont (2019).

The following charts show the state minimum wage changes and proposals for 2018. This list changes frequently and many states have local differences, so make sure you stay up to date.

State Minimum Wages for 2018

State	Date
AK	\$9.84 (1/1/18)
AL	Fed
AR	\$8.50
AZ	\$10.00; \$12.00 (2020)
CA	\$10.00 (<25 employees), \$10.50 (1/1/18); \$10.00,
	\$10.50 (>25 employees); \$11.00 (1/1/18)
CA – Computer	Overtime: \$10.00; \$10.50 if more than 25 employees;
professionals	\$11.00 (1/1/18)
CO	\$9.30; \$10.20 (1/1/18); \$12.00 (2020)
CT	\$10.10

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	Ψ
IN	\$7.25
KS	\$7.25
KY	\$7.25
LA	Fed
MA	\$11.00
MA – Sunday	\$12.00
MD	\$9.25 (7/1/17); \$10.10 (7/1/18)
ME	\$9.00; \$10.00 (1/1/18); \$12.00 (2020)
MI	\$8.90; \$9.25 (1/1/18)
MN	\$9.50; \$9.65 (1/1/18); \$7.75 (
MO	\$7.70
MS	Fed
MT	\$8.15; \$8.30 (1/1/18)
NC	\$7.25
ND	\$7.25
NE	\$9.00
NH	\$7.25
NJ	\$8.44; \$8.60 (1/1/18)
NM	\$7.50
NV	\$8.25/\$7.25
NY	\$9.70; \$10.40 (12/31/17); \$11.10 (12/31/18); \$11.80
	(12/31/19); \$12.50 (12/31/20)
ОН	\$8.15, \$7.25 (
OK	\$7.25
OR	\$10.25
PA	\$7.25
PR	\$7.25
RI	\$9.60; \$10.10 (1/1/18); \$10.50 (1/1/19)

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WY \$5.15 (state has lower minimum wage than FED, but FED prevails)

Current federal minimum wage is \$7.25 – proposed minimum wage is \$9.50/\$10.10

Several other localities have pending legislation for minimum wage changes, so watch for more increases. Remember that the charts above are regular minimum wage rules — many states have tipped employee minimum wage rules and amounts that are lower. One notable exception is California, which does not have a lower minimum wage for tipped employees. The restaurant industry is definitely one to watch — across the country, more restaurants are eliminating tips and increasing wages for staff to state regular minimums.

Minimum wage rules are a moving target, so it's always a good idea to check for changes that affect your and your clients' businesses.

Want more resources? Thomson Reuters myPay Solutions payroll services for accountants keeps clients in compliance with these rates and provides accurate payrolls, so you and your client don't have to worry about it.

In addition, Thomson Reuters Accounting CS Payroll includes an unbeatable collection of compliance resources, including an extensive library of federal, state and local forms — plus, it's regularly updated for payroll tax rates, limits and minimum wage rates. Whether you're using it for after-the-fact payroll services or for all of your clients' payroll needs, Accounting CS Payroll Compliance is an all-inclusive, automated system that will help you stay in compliance with tax laws and reporting requirements.

Check out this table for updates for payroll tax rates, limits and minimum wage rates that may affect your firm and your clients, as well as the Accounting CS version and date on which these changes were implemented in the application.

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