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Jan. 16, 2017



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was put on hold by Federal Judge Amos L. Mazzant III from Texas on November 22, 2016.

- **Compliance Due Dates**—Many states have accelerated employer W-2 filings to January 31, 2017. Updated listings below.

Electronic State W-2 Due Dates

State	Due Date	State	Due Date
AK	None	MT	Feb. 28
AL	Jan. 31 (accelerated)	NC	Jan. 31 (accelerated)
AR	Feb. 28	ND	Mar. 31
AZ	Feb. 28	NE	Feb. 1 (accelerated)
CA	N/A	NH	None
CO	Jan. 31 (accelerated)	NJ	Last day of Feb.
CT	Jan. 31 (accelerated)	NM	Last day of Feb.
DC	Jan. 31 (accelerated)	NV	None
DE	Jan. 31 (accelerated)	NY	N/A
FL	None	OH	Jan. 31 (accelerated)
GA	Jan. 31 (accelerated)	OK	N/A
HI	Last day of Feb.	OR	Jan. 31 (accelerated)
IA	Jan. 31 (accelerated)	PA	Jan. 31 (accelerated)
ID	Jan. 31 (accelerated)	PR	Jan. 31 (accelerated)
IL	Feb. 15 (accelerated)	RI	Jan. 31 (accelerated)
IN	Jan. 31 (accelerated)	SC	Jan. 31 (accelerated)
KS	Last day of Feb.	SD	None
KY	Jan. 31 (accelerated)	TN	None
LA	Jan. 31 (accelerated)	TX	None
MA	Jan. 31 (accelerated)	UT	Jan. 31 (accelerated)

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below.

Minimum Wage Rates—2017

Taxing Authority	Minimum Wage	Taxing Authority	Minimum Wage
AK	\$9.80 per hour, eff. 1-1-17	MT	\$8.15 per hour in 2017 (\$8.05 per hour in 2015 and 2016)
AL	N/A	NC	\$7.25 per hour
AR	\$8.00 per hour, eff. 1-1-16 (increases to \$8.50 per hour, eff. 1-1-17)	ND	\$7.25 per hour
AZ	\$10.00 per hour, eff. 1-1-17	NE	\$9.00 per hour, eff. 1-1-16
CA	\$10.05 per hour, eff. 1-1-17	NH	\$7.25 per hour
CO	\$8.31 per hour, eff. 1-1-16 (\$8.23 per hour in 2015)	NJ	\$8.44 per hour, eff. 1-1-17
CT	\$9.60 per hour, eff. 1-1-16 (\$10.10 per hour, eff. 1-1-17)	NM	\$7.50 per hour
DC	\$11.50 per hour; \$12.50 eff. 7-1-17	NV	\$8.25 per hour (\$7.25 per hour for employees who receive qualified health benefits)
DE	\$8.25 per hour	NY	\$9.70 per hour, eff. 1-1-17 (increasing on 12-31-16 to \$11 per hour for NYC employers with 11 or more employees (large employers) and to \$10.50 per hour for NYC employers with 10 or fewer employees). Rates scheduled to increase to \$15 per hour for

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HI	increases to: (1) \$9.25 per hour, eff. 1-1-17; and (2) \$10.10 per hour, eff. 1-1-18	OR	everywhere except in non-urban counties, and to \$9.50 per hour in non-urban counties)
IA	\$7.25 per hour	PA	\$7.25 per hour
ID	\$7.25 per hour	RI	\$9.60 per hour, eff. 1-1-16
	\$8.25 per hour (\$10 per hour for state contractors, subcontractors and prospective vendors, eff. 1-12-15)		
IL		SC	N/A
IN	\$7.25 per hour	SD	\$8.65 per hour, eff. 1-1-17 (\$8.55 per hour in 2016)
KS	\$7.25 per hour	TN	N/A
KY	\$7.25 per hour	TX	\$7.25 per hour
LA	N/A	UT	\$7.25 per hour
	\$10.00 per hour, eff. 1-1-16 and		
MA	increases to \$11.00 per hour, eff. 1-1-17	VA	\$7.25 per hour
			\$9.60 per hour, eff. 1-1-16,
MD	\$8.75 per hour; \$9.25 eff. 7-1-17	VT	increases to: (1) \$10.00 per hour, eff. 1-1-17; and to (2) \$10.50 per hour, eff. 1-1-18
ME	\$9.00 per hour, eff. 1-1-17	WA	\$11.00 per hour, eff. 1-1-17
	\$8.50 per hour, eff. 1-1-16.		
MI	Increases to: (1) \$8.90 per hour, eff. 1-1-17; and (2) \$9.25 per hour, eff. 1-1-18	WI	\$7.25 per hour; opportunity employees may be paid \$5.90 per hour

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- The following states have mandated paid sick leave (and several cities have their own specific requirements):
 - California
 - Connecticut
 - Massachusetts
 - Oregon
 - Vermont (2017)
 - Washington, D.C.

What 2017 MAY bring:

- **E-Verify mandate**—The new administration has indicated that they would like to see E-Verify mandatory for all new hires.
- **Affordable Care Act**—The ACA as we know today will change (specifics to be determined). Will 1095 forms cease? More than likely, and it's unknown what will replace them.
- Tax reform is inevitable. Tables will change, but the timing is not certain.
- Truncated social security numbers on W-2s will be discussed in 2017 but, for now, the full social security number is still mandatory on all W-2s.
- The Uniform Nonresident Taxation bill should come to a vote in 2017—if passed, it would standardize the treatment of work/taxation in secondary states.
- More states will follow California with mandated retirement plans for employers.

One thing is certain—the 2018 Trump budget proposal, which will come out in early spring 2017, will be eye-opening. Make sure to watch for my upcoming reports on payroll impact.

No matter which way you lean politically, fasten your seatbelts! 2017 will be an interesting year.

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Payroll

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