

Dear Valued Client:

To assist with your planning, the following indicates states with increased minimum wage rates effective **January 1, 2018**.

Note: The New York effective date for minimum wage changes is **December 31, 2017**.

State	Non-Tipped Employees	Tipped Employees
Alaska	\$9.84	N/A
Arizona	\$10.50	\$7.50
California	\$11.00 (Large ER) \$10.50 (Small ER)	N/A
Colorado	\$10.20	\$7.18
Florida	\$8.25	\$5.23
Hawaii	\$10.10	\$9.35
Maine	\$10.00	\$6.00
Michigan	\$9.25	\$3.52
Minnesota	\$9.65 (Large Employer) \$7.87 (All others)	N/A
Missouri	\$7.85	\$3.925
Montana	\$8.30	N/A
New Jersey	\$8.60	\$2.13 (didn't change)
New York	\$10.40*	N/A
Ohio	\$8.30	\$4.15
Rhode Island	\$10.10	\$6.21
South Dakota	\$8.85	\$4.425
Vermont	\$10.50	\$5.25
Washington	\$11.50	N/A

*Minimum wage rates may vary by industry and location within New York State.

We are happy to assist you in complying with these new minimum wage rates. Review your payroll to determine if your business and employees are affected by these changes and notify us of any necessary adjustments. Failure to comply with minimum wage laws may result in substantial penalties.

Important: Advantage will not make any changes to your employees' payroll, including rate changes without your express instructions to do so.

If you have questions, please contact your payroll specialist.

Sincerely,

The Specialists at Advantage