

Payroll Tax Chart Results

Terminated Employee -- Involuntary

Terminated Employee -- Vacation Pay

Terminated Employee -- Voluntary

Taxing Authority	Payment Date for Involuntary Termination	Payment Date for Voluntary Termination	Vacation Pay
Federal	No provision but employment taxes must be deducted if wages are paid after the termination of an employee.	No provision but employment taxes must be deducted if wages are paid after the termination of an employee.	No provision but employment taxes must be deducted if vacation pay is paid after the termination of an employee.
AK	Within 3 working days; striking or temporarily laid off employees must be paid by the next regular payday	By next regular payday that is at least 3 days after employee gave notice.	According to the Alaska Department of Labor and Workforce Development, a terminated employee is only entitled to unused vacation pay if the employer has a policy to pay such benefits, or has made a promise or has a contract with the employee to pay vacation pay.
AL	No provision.	No provision.	No provision.
AR	Within 7 days	No provision.	Employers are not required to provide employees with vacation benefits. If an employer chooses to provide such benefits, it must comply with the terms of its established policy or employment contract.
AZ	Earlier of the next regular payday or within 3 working days (increases to 7 working days, effective Sept. 21, 2012); public school employees must be paid within 10 calendar days of termination.	Next regular payday	Final wages include vacation pay when the employer has a policy or a practice of making such payments.
CA	Immediately (with exceptions in certain industries).	Within 72 hours of notice or resignation	The employer must pay the employee at his or her final rate of pay for all of his or her earned and accrued and unused vacation days unless a collective bargaining agreement provides for another form of compensation.
CO	Immediately, unless at the time the employee is fired the employer's payroll department is not operational	Next regular payday	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.

CT	Next business day (employees laid off must be paid by next regular payday)	Next regular payday	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.
DC	Next working day	Earlier of next regular payday or within 7 days	No provision.
DE	Next regular payday.	Next regular payday.	An employer is required to pay accrued vacation pay to an employee upon separation from employment if its policy or contract requires it.
FL	No provision.	No provision.	No provision.
GA	No provision.	No provision.	No provision.
HI	Immediately, or if unable to do so, next working day	Next regular payday	Employers must pay employee for accrued vacation pay based on the employer's policy.
IA	Next regular payday	Next regular payday	An Iowa employer can establish any vacation policy it wants. Vacation pay must only be paid upon termination if the employer has a contract, policy, or procedure to pay vacation to departing employees.
ID	Earlier of next regular payday, or 10 working days not including weekends and holidays	Earlier of next regular payday, or 10 working days not including weekends and holidays; different rules apply if employee gives employer written request for earlier payment	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.
IL	At separation if possible, and never later than the next regular payday	At separation if possible, and never later than the next regular payday	Unless otherwise provided in a collective bargaining agreement, if a contract of employment or employment policy provides for paid vacations, and an employee resigns or is terminated without having taken all vacation time earned in accordance with such contract of employment or employment policy, the monetary equivalent of all earned vacation must be paid to the employee as part of his or her final compensation at his or her final rate of pay. An employment contract or employment policy may not provide for forfeiture of earned vacation time on separation from employment.

IN	Next regular payday except for railroad employees	Next regular payday	No provision.
KS	Next regular payday	Next regular payday	Vacation pay must only be paid on termination if the employer has a policy or practice that employees will be paid for unused vacation time.
KY	Later of the next regular payday or within 14 days after termination	Later of the next regular payday or within 14 days after termination	Any unused vested vacation pay must be paid to an employee upon termination, if payment of vested vacation pay is agreed to by the employer and the employee, or provided to employees as part of an established policy.
LA	Earlier of next regular payday or within 15 days after termination	Earlier of next regular payday or within 15 days after resignation	Employers must pay terminated employees for vacation time if in accordance with the stated policy of the company they are deemed eligible for vacation pay, have accrued the right to take vacation time with pay, and have not taken or been compensated for the vacation time as of the date of the discharge or resignation.
MA	Immediately, except in Boston	Next regular payday	Upon separation from employment, employees must be compensated by their employers for vacation time earned under an oral or written agreement.
MD	Next regular payday (the date the employee would have been paid if employment had not been terminated)	Next regular payday (the date the employee would have been paid if employment had not been terminated)	An employer is not required to pay accrued leave to a terminated employee if: (1) the employer has a written policy that limits the compensation of accrued leave to employees, (2) the employer notified the employee about its accrued leave policy at the time of the employee's hire, and (3) the employee is not entitled to payment of accrued leave at termination based on the terms of the employer's written policy.
ME	Earlier of next regular payday or 2 weeks after demand (certain exceptions for employers in manufacturing or mechanical businesses)	Earlier of next regular payday or 2 weeks after demand	An employer does not have to pay any vacation pay owed on termination of employment unless it is required to provide employees with paid vacation under company policy.

MI	As soon as the amount can with due diligence be determined	As soon as the amount can with due diligence be determined	Vacation pay must be paid upon separation according to the terms of a written contract or policy.
MN	Within 24 hours of demand	Next regular payday unless next payday is less than five days from employee's last day, then the second regular payday, but not more than 20 days	An employer is required to pay accrued vacation to an employee on separation from employment if its policy or contract requires it. However, an employer is not obligated to grant accrued but unused vacation time to workers upon separation from employment if they fail to comply with certain terms in the employment contract.
MO	Immediately	No provision	No provision.
MS	No provision	No provision	No provision
MT	Immediately, unless the employer has a written policy that extends the time for payment of final wages to the earlier of the employee's next regular payday or within 15 days of separation	Earlier of next regular payday or 15 days from the date of separation	If vacation pay is provided by an employer, it is considered wages after being earned in accordance with the employer's policy and is due and payable in the same manner as regular wages. So called "use it or lose it" policies are not permitted in Montana. However, caps, or maximum accumulation amounts can be instituted which effectively prevent additional vacation from accruing until existing time is utilized.
NC	Next regular payday; wages based on bonuses, commissions, or other forms of calculation must be paid on the first regular payday after the amount becomes calculable	Next regular payday	Company policy or practice determines whether an employer must provide vacation pay. Vacation pay cannot be forfeited unless the employee is notified at the time of hire about any company policy or practice that requires or results in the loss or forfeiture of vacation time or pay.

ND	Next regular payday; railroad workers at time of discharge or on demand	Next regular payday	Paid time off includes vacation pay. No employment contract or policy may provide for forfeiture of earned paid time off upon separation. An employment contract or policy may require an employee to take vacation by a certain date or lose the vacation (use it or lose it), provided that the employee is given a reasonable opportunity to take the vacation. The employer must demonstrate that the employee had notice of such contract or policy provision.
NE	Earlier of next regular payday or within 2 weeks of termination (different rules apply to employees of a political subdivision)	Earlier of next regular payday or within 2 weeks of termination	Accrued vacation time, which is part of an employment agreement, is due and payable as wages upon termination of employment.
NH	Within 72 hours	Next regular payday; 72 hours if notice given	Unused vacation pay is included in final wages if such benefits are included in the employer's employment policy or contract.
NJ	Next regular payday (with certain exceptions)	Next regular payday	Vacation pay must be paid if there is an employment agreement, company policy, or union contract requiring such payment.
NM	Within 5 days; 10 days if wages are paid by piece-work or commission	Next regular payday	No provision, but the New Mexico Department of Workforce Solutions will enforce an employer's policy manual on vacation pay.
NV	Immediately	Earlier of next regular payday or 7 days	No provision.
NY	Next regular payday	Next regular payday	Whether an employer must pay for unused time after employees resign or are discharged depends upon the terms of the vacation and/or resignation policy. New York courts have held that an agreement to give benefits or wage supplements, like vacation pay, can specify that employees lose accrued benefits under certain conditions.

OH	Wages earned in the first half of the month must be paid by the first day of the following month. Wages earned in the last half of the month must be paid by the 15th of the following month	Wages earned in the first half of the month must be paid by the first day of the following month. Wages earned in the last half of the month must be paid by the 15th of the following month	In the absence of a contest, court order, or dispute, an employer who is party to an agreement to pay or provide vacation time to an employee becomes a trustee of any funds required to be paid by such agreement.
OK	Next regular payday	Next regular payday	An employer is required to pay accrued vacation pay to an employee upon separation from employment if agreed to by the employer and employee or if provided by the employer as part of its established policy.
OR	Next business day (with certain exceptions); seasonal farm workers are to be paid immediately.	Immediately if given 48 hours' notice, otherwise, the earlier of the next regular payday or 5 days, excluding weekends or holidays	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.
PA	Next regular payday	Next regular payday	No provision.
RI	Next regular payday; within 24 hours if employer merges, liquidates, disposes of, or relocates the business to another state	Next regular payday	If an employee separates from employment after completing at least one year of service, any vacation pay accrued or awarded by a collective bargaining agreement, written or verbal company policy, or any other written or verbal agreement between employer and employee will become wages and is payable in full or on a prorated basis with all other wages that are due on the next regular payday for the employee.
SC	Within 48 hours or by next regular payday, not to exceed 30 business days	Within 48 hours or by next regular payday, not to exceed 30 business days	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.
SD	Next regular payday	Next regular payday	No provision
TN	Later of next regular payday or 21 days after discharge	Later of next regular payday or 21 days after resignation	Final wages do not have to include any vacation or other compensatory time unless the employer's policy or its labor agreement specifically requires compensation of unused vacation pay or other compensatory time to an employee upon his or her termination of employment.

TX	Within 6 days	Next regular payday	Vacation pay is earned wages and must be paid in final wages if such pay is owed to the employee under a written agreement or policy of the employer.
UT	Within 24 hours	Next regular payday	An employer must pay an employee for accrued vacation upon separation from employment if its policy or contract provides for such payment.
VA	Next regular payday	Next regular payday	No provision
VT	Within 72 hours	Next regular payday	Final wages must include unused vacation pay if the employer provided the employee with a written statement agreeing to pay for earned, but unused vacation time.
WA	At end of pay period (with certain exceptions)	At end of pay period (with certain exceptions)	No provision.
WI	Next regular payday; within 24 hours if employer merges, liquidates, ceases business, or relocates	Next regular payday; within 24 hours if employer merges, liquidates, ceases business, or relocates	An employer is required to pay accrued vacation to an employee upon separation from employment if its policy or contract requires it.
WV	Within 72 hours	Next regular payday; immediately if given at least 1 pay period's notice	Vacation pay is a fringe benefit which is included in the definition of wages under West Virginia law. An employer is required to pay accrued vacation pay to an employee upon separation from employment if its policy or contract requires it.
WY	Within 5 working days	Within 5 working days	Effective July 1, 2013, the value of unpaid vacation time accrued as of the date of termination does not have to be paid to the employee if the employer's written policies specify that accrued vacation is forfeited upon termination of employment, and the written policies are acknowledged in writing by the employee